

**RISHI LASER LIMITED**

CIN:L99999MH1992PLC066412

612, V.K.Industrial Estate, 10-14 Pais Street,  
Byculla (W), Mumbai 400 011.

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(Rs. in Lacs)

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2023**

S. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	3,142.34	3,536.22	3,613.16	10,553.25	10,032.85	13,407.20
2	Other Income	12.58	23.12	29.88	65.94	103.26	179.96
3	<b>Total Income (1+2)</b>	<b>3,154.92</b>	<b>3,559.34</b>	<b>3,643.04</b>	<b>10,619.19</b>	<b>10,136.11</b>	<b>13,587.16</b>
	<b>Expenses</b>						
(a)	Cost of materials consumed	1,769.05	1,962.61	2,038.00	6,005.15	5,862.45	7,712.14
(b)	Purchases of Stock-in-Trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, Stock in Trade and work-in-progress	(50.76)	(39.95)	12.61	(136.92)	89.68	145.43
(d)	Employee benefits expense	559.48	584.76	514.22	1,716.78	1,467.73	1,997.92
(e)	Finance Costs	48.19	68.44	75.18	182.29	247.80	314.83
(f)	Depreciation and amortisation expense	65.46	64.73	68.82	194.96	215.68	283.24
(g)	Other Expenses	615.76	721.39	742.62	2,077.71	1,989.38	2,674.12
4	<b>Total Expenses</b>	<b>3,007.18</b>	<b>3,361.98</b>	<b>3,451.45</b>	<b>10,039.97</b>	<b>9,872.72</b>	<b>13,127.68</b>
5	<b>Profit/(Loss) before Tax (3-4)</b>	<b>147.74</b>	<b>197.36</b>	<b>191.59</b>	<b>579.22</b>	<b>263.39</b>	<b>459.48</b>
6	Exceptional Items	-	-	-	-	45.95	-
7	<b>Profit/(Loss) after Exceptional Items but before Tax (5+6)</b>	<b>147.74</b>	<b>197.36</b>	<b>191.59</b>	<b>579.22</b>	<b>309.34</b>	<b>459.48</b>
8	<b>Tax Expense</b>						
(i)	Current Tax	-	-	-	-	-	-
(ii)	Deferred Tax	32.50	3.08	13.17	56.24	2.62	(31.30)
9	<b>Profit/(loss) for the period (7-8)</b>	<b>115.24</b>	<b>194.28</b>	<b>178.42</b>	<b>522.98</b>	<b>306.72</b>	<b>490.78</b>
10	<b>Other Comprehensive Income/(loss)</b>						
A(i)	Items that will not be reclassified to profit or loss	(4.64)	31.30	(4.51)	39.40	(2.46)	(27.42)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B(i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>110.60</b>	<b>225.58</b>	<b>173.91</b>	<b>562.38</b>	<b>304.26</b>	<b>463.36</b>
12	<b>Paid up equity share capital (Face Value of Rs.10/- each)</b>	<b>919.26</b>	<b>919.26</b>	<b>919.26</b>	<b>919.26</b>	<b>919.26</b>	<b>919.26</b>
13	<b>Other Equity excluding Revaluation Reserve</b>						<b>582.74</b>
14	<b>Earnings per equity share (Face Value Rs.10/- each)</b>						
(a)	Basic (In Rs.)	1.25	2.11	1.94	5.69	2.84	5.34
(b)	Diluted (In Rs.)	1.25	2.11	1.94	5.69	2.84	5.34

**Notes to financial results :**

- Rishi Laser Limited is engaged in the sole segment of precision metal fabrication.
- The unaudited financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 31st January 2024 and the Statutory Auditor has conducted "Limited Review" of the same pursuant to Regulation 33 of SEBI(LODR) Regulations, 2015.
- The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Previous period's figures have been regrouped/rearranged/reclassified wherever necessary to suit the present layout.
- There are no discontinued operations.
- Visit us on www.rishilaser.com

For RISHI LASER LIMITED

Harshad Patel  
Managing Director  
DIN: 00164228Place : Mumbai  
Date : 31/01/2024



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**Independent Auditor's Review report on Quarterly and Year to Date Unaudited Financial Results of Rishi Laser Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to,  
The Board of Directors  
Rishi Laser Limited**

1. We have reviewed the accompanying statement of Unaudited financial results ('the Statement') of Rishi Laser Limited ('the Company') for the quarter ended on December 31, 2023, and year to date from April 01, 2023, to December 31, 2023, attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company, our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with Standards on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. In our opinion and to the best of our information and according to the explanations given to us, the Statement.
  - a) Based on our review conduct above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the



information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shah Mehta & Bakshi  
Chartered Accountants

Firm Registration No: 103824W

  
  
Himesh D. Gajjar  
Partner  
Membership No.: 177342  
UDIN: 24177342BKEYRF6624  
Vadodara, January 31, 2024