



RULKA ELECTRICALS LIMITED

(Formerly known as Rulka Electricals Pvt Ltd)
(MEP Project Contractor all over India)
(ISO - 9001 : 2015 Certified)
CIN U31103MH2013PTC243817

A-20, Shiva Industrial Estate, Lake Road, Bhandup (West) Mumbai - 400 078.
Phone No. 022 - 4974 2572 / 4974 2573 Email: info@reelservices.in Website:www.reelservices.in

REL/LT/2026/19

Date: May 08, 2026

To,
Listing Compliance Department
National Stock Exchange of India
Limited
Exchange Plaza, 05th Floor,
Plot No. C-1, Block G,
Bandra Kurla complex,
Bandra (E) Mumbai - 400051

NSE Scrip Code: - RULKA

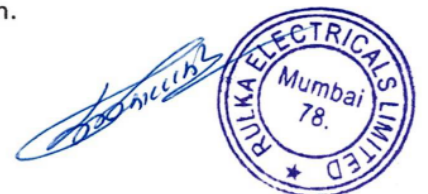
Sub.: Outcome of the Board Meeting held on 8th May 2026

Ref: Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on Friday, 8th May 2026, at 16:10 P.M. at the Registered office of the Company at A-20, Shiva Industrial Estate Co. Ltd., Lake Road, Near Tata Power, Bhandup West, Mumbai-400078, inter-alia;

1. Considered, approved, and took on record the Standalone Audited Financial Results, duly reviewed by the Audit Committee, along with Independent Auditor's Report submitted by the Statutory Auditor of the Company for the Half Year and Year ended on 31st March 2026.
2. Approved the proposal to increase the Authorised Share Capital of the Company from ₹5,00,00,000/- (Rupees Five Crore only) divided into 50,00,000 (Fifty Lacs) Equity Shares of ₹10/- each to ₹12,75,00,000/- (Rupees Twelve Crores Seventy Five Lacs only) divided into 1,27,50,000 (One Crore Twenty Seven Lacs Fifty Thousand only) Equity Shares of ₹10/- each.



3. Approved offer, Issue and Allot upto 77,40,904 (Seventy Seven Lacs Forty Thousand Nine Hundred Four) Convertible Equity Warrants of face value of Rs. 10/- (Rupees Ten Only) at an issue price of Rs. 109.50/- (Rupees One Hundred Nine and Paise Fifty only) including Security Premium of Rs. 99.50/- (Rupees Ninety-Nine and Paise Fifty only) each to the allottees on a preferential issue basis ("Preferential Issue") in accordance with the Chapter V of SEBI (Issue of Capital and Disclosure requirement) Regulations, 2018 and other applicable laws, subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the Extraordinary General Meeting.

The details relating to the issuance of warrants each convertible into equity Shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as "Annexure-A"

4. Approved offer, Issue and Allot upto 6,50,000 (Six Lacs Fifty Thousands) Equity shares of face value of Rs. 10/- (Rupees Ten Only) at an issue price of Rs. 109.50/- (Rupees One Hundred Nine and Paise Fifty only) including Security Premium of Rs. 99.50/- (Rupees Ninety-Nine and Paise Fifty only) each to the allottees on a preferential issue basis ("Preferential Issue") in accordance with the Chapter V of SEBI (Issue of Capital and Disclosure requirement) Regulations, 2018 and other applicable laws, subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the Extraordinary General Meeting.

The details relating to the issuance of equity Shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as "Annexure-B"

5. Based on the recommendations of the Audit Committee, appoint M/s J K Sonee and Associates, Chartered Accountants (Firm Registration no. 136562W) as Internal Auditor of the Company for Financial Year 2026-27. The disclosures as required under Regulation 30 of the Listing Regulations read with SEBI Circular SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 as Annexure C.
6. Convening an Extra-Ordinary General Meeting of the Company on Saturday, June 06, 2026 through video conferencing or other audio- visual means, to seek aforementioned issuance. The EOGM Notice will be filed with the stock exchange in due course.
7. Appointed National Securities Depository Limited (NSDL) as Remote E- Voting Agency for resolutions proposed to be passed at Extra Ordinary General Meeting.
8. Approved Appointment of CS Ashwin Shah, Practicing Company Secretary as Scrutinizer for carrying out Remote e-Voting Process and Voting at the Extra Ordinary General Meeting in fair and transparent manner.



Pursuant to Regulation 33 and all other applicable regulations, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the following documents:

1. Auditors Report on the Standalone Audited Financial Results for the half year and year ended 31st March 2026.
2. Standalone Audited financial Results for the half year and year ended 31st March 2026
3. Declaration on un-modified opinion in respect of Standalone Audited Financial Results for the year ended 31st March 2026.

The meeting of Board of Directors commenced at 16:10 P.M. and concluded at 17:00 P.M. The above information is also available on the website of company at <https://www.relservices.in>.

You are requested to take the above cited information on your records.

Thanking You,

Yours sincerely,

FOR, RULKA ELECTRICALS LIMITED


Rupesh Laxman Kasavkar
Managing Director
DIN:06546906





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Annexure-A

Disclosure Pursuant to SEBI LODR Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr.No	Particulars	Information
1	Type of securities proposed to be issued (viz. equity shares, convertibles etc.)	Fully Convertible Equity Warrants convertible into equivalent number of fully paid-up equity share of the Company
2	Type of issuance (further public offering, rights issue, Depository receipts (ADR/GDR), qualified Institutions placement, preferential allotment etc.)	Preferential Allotment
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	77,40,904 fully Convertible Equity Warrants at a price as may be decided as per Reg. 164 of the SEBI (Issue of Capital and Disclosures Requirements) Regulations, 2018
4	Issue price/Allotted Price	Rs. 109.50/- (Rupees One Hundred Nine and Paise Fifty only) including Security Premium of Rs. 99.50/- (Rupees Ninety-Nine and Paise Fifty only) per fully Convertible Equity Warrants
5	In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument;	Each Warrant would be convertible into an equivalent number of fully paid-up equity share of face value of Re. 10/- each of the Company at an option of Proposed Allottee, within a maximum period of 18 months from the date of allotment of Warrants. An amount equivalent to at least 25% of the warrant issue price shall be payable upfront along with the application and the balance 75% shall be payable by the Proposed Allottee on the exercise of option of conversion of the warrant(s) in tranches. The number of equity shares to be allotted on exercise of the warrants shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time.
6	Number of the Allottees	9 (Nine)



7	Names of the proposed investors and the maximum number of equity shares to be offered	<table border="1"> <thead> <tr> <th data-bbox="689 205 782 345">Sr.No</th> <th data-bbox="782 205 1079 345">Name of Proposed Allottees</th> <th data-bbox="1079 205 1268 345">Convertible Equity Warrant to be offered</th> </tr> </thead> <tbody> <tr> <td data-bbox="689 345 782 389">1</td> <td data-bbox="782 345 1079 389">Nitin Indrakumar Aher</td> <td data-bbox="1079 345 1268 389">16,90,904</td> </tr> <tr> <td data-bbox="689 389 782 460">2</td> <td data-bbox="782 389 1079 460">Rupesh Laxman Kasavkar</td> <td data-bbox="1079 389 1268 460">16,90,904</td> </tr> <tr> <td data-bbox="689 460 782 530">3</td> <td data-bbox="782 460 1079 530">Sharmila Rupesh Kasavkar</td> <td data-bbox="1079 460 1268 530">1,00,000</td> </tr> <tr> <td data-bbox="689 530 782 566">4</td> <td data-bbox="782 530 1079 566">Preeti Aher</td> <td data-bbox="1079 530 1268 566">1,00,000</td> </tr> <tr> <td data-bbox="689 566 782 637">5</td> <td data-bbox="782 566 1079 637">Corporate Merchant Bankers Limited</td> <td data-bbox="1079 566 1268 637">5,00,000</td> </tr> <tr> <td data-bbox="689 637 782 707">6</td> <td data-bbox="782 637 1079 707">VRV Finserv LLP</td> <td data-bbox="1079 637 1268 707">7,00,000</td> </tr> <tr> <td data-bbox="689 707 782 778">7</td> <td data-bbox="782 707 1079 778">Equity-Cafe Services Private Limited</td> <td data-bbox="1079 707 1268 778">7,00,000</td> </tr> <tr> <td data-bbox="689 778 782 814">8</td> <td data-bbox="782 778 1079 814">Voltrix Inc.</td> <td data-bbox="1079 778 1268 814">11,00,000</td> </tr> <tr> <td data-bbox="689 814 782 891">9</td> <td data-bbox="782 814 1079 891">Wherrelz IT Solutions Limited</td> <td data-bbox="1079 814 1268 891">11,59,096</td> </tr> </tbody> </table>	Sr.No	Name of Proposed Allottees	Convertible Equity Warrant to be offered	1	Nitin Indrakumar Aher	16,90,904	2	Rupesh Laxman Kasavkar	16,90,904	3	Sharmila Rupesh Kasavkar	1,00,000	4	Preeti Aher	1,00,000	5	Corporate Merchant Bankers Limited	5,00,000	6	VRV Finserv LLP	7,00,000	7	Equity-Cafe Services Private Limited	7,00,000	8	Voltrix Inc.	11,00,000	9	Wherrelz IT Solutions Limited	11,59,096																									
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Note: The post-allotment shareholding percentages have been computed on the assumption of full conversion of warrants into equity shares.





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Annexure-B

Disclosure Pursuant to SEBI LODR Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details	
1	Type of securities proposed to be issued (viz. equity shares, convertibles, etc.)	Equity shares of face value Rs.10/- (Rupees Ten Only) per shares	
2	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, Preferential allotment etc.)	Preferential Allotment	
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	6,50,000 Equity shares at a price as may be decided as per Reg. 164 of the SEBI (Issue of Capital and Disclosures Requirements) Regulations, 2018	
4	Issue price/Allotted Price	Rs. 109.50/- (Rupees One Hundred Nine and Paise Fifty only) including Security Premium of Rs. 99.50/- (Rupees Ninety-Nine and Paise Fifty only) per Equity share	
5	In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument;	Not applicable	
6.	Number of the Allottees	2(Two)	
7.	Names of the proposed investors and the maximum number of equity shares to be offered	Name Of Proposed Investors	Equity shares to be offered
		1. Abundantia Capital VCC - Abundantia Capital III	4,00,000
		2. Ashlar Securities Private Limited	2,50,000
8.	Post Allotment of Securities- Outcome of The Subscription, Issue Price/Allotted Price (In Case of Convertibles), Number of Proposed Investors.	Outcome of the Subscription:	
		Name of the Investor	Pre- Preferential Allotment Shareholding



				Subscription	
		No.	%	No.	%
	1. Abundantia Capital VCC - Abundantia Capital III	0	0	4,00,000	3.16
	2. Ashlar Securities Private Limited	0	0	2,50,000	1.98





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Annexure C

Disclosures under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 is as under:

Sr. No	Particulars	
1	Name of Internal Auditor	Mr.Jagdeesh Kishanlal Sonee
2	Reason for change viz. appointment	Appointment
3	Date of appointment	08.05.2026
4	Brief Profile	<p>CA Jagdeesh Kishanlal Sonee is a Senior Audit Leader with outstanding credentials of over 10 years in managing Assurance and Finance functions across different conglomerates. He has significant experience in setting up Internal Controls and handling strategic assignments related to performance improvement as well as risk management. As a leader, he always fosters teamwork and believes in effective collaboration and positive conflict management.</p> <p>He joined group in 2014 and has handled various assignments across the group.</p>
5	Disclosure of relationships between Directors	Not Applicable



Independent Auditor's Report on Half Year Financial Results and Year to date Audited Financial Results of M/s. Rulka Electricals Limited Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
M/s. Rulka Electricals Limited
A-20, Shiva Industrial Estate Co. Ltd.,
Lake Road, Near Tata Power Plant,
Bhandup West, Mumbai, Maharashtra: 400078

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of the half yearly and year to date financial results of **Rulka Electricals Limited** (the "Company") for the half year ended 31st March, 2026 and the year-to-date results for the period from 01st April, 2025 to 31st March, 2026 (the "Statement"), 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.

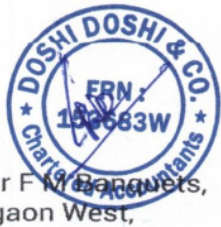
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

☎ 9167 404 303
✉ chintan@ddco.in
🌐 www.ddco.in

📍 **Ahmedabad Branch**
C 908, Stratum @ Venus Ground,
NR Jhansi Ki Rani Statue,
Nehrunagar, Ahmedabad - 380015

📍 **Mumbai Branch**
119, Plot No. 7, Near Fife Bank Towers,
Udyog Nagar, Goregaon West,
Mumbai - 400104.



Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2026. This responsibility includes preparation and presentation of the Financial Results for the Six months and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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✉ chintan@ddco.in
🌐 www.ddco.in

📍 **Ahmedabad Branch**
C 908, Stratum @ Venus Ground,
NR Jhansi Ki Rani Statue,
Nehrunagar, Ahmedabad - 380015

📍 **Mumbai Branch**
119, Plot No. 7, Near F M Banquets,
Udyog Nagar, Goregaon West,
Mumbai - 400104.

Other Matter

The opening balances as at April 1, 2025 have been derived from the financial statements of the Company for the year ended March 31, 2025, which were audited by the predecessor auditor who expressed an unmodified opinion vide their report dated 20th May 2025. Our opinion is not modified in respect of this matter.

The review of unaudited half yearly and year-to-date financial results for the period ended 30 September 2025 and audit of financial results for the half yearly and year-to-date ended on 31 March 2025 included in the Statement was carried out and reported by M/S R.K. Jagetiya & Co. ("Predecessor statutory auditor"), who has expressed unmodified conclusion vide their review report dated 13 November 2025 and unmodified opinion vide their audit report dated 20 May 2025, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

Yours Faithfully

For **Doshi Doshi & Co**,
Chartered Accountants
Firm Registration No.: **153683W**



Chintan Doshi
Partner
Membership No.: **158931**
UDIN: 26158931ZWZHIA1010



Date: 08 May 2026
Place: Ahmedabad

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RULKA ELECTRICALS LIMITED

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 CIN U31103MH2013PTC243817

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Statement of Audited Financial Results for the half year/year ended on 31 March 2026

(Rs. In Lakhs)

SR.NO.	PARTICULARS.	6 Months Ended on	6 Months Ended on	6 Months Ended on	Year Ended on	Year Ended on
		31.03.2026 (Refer note 2)	30.09.2025 (UNAUDITED)	31.03.2025 (AUDITED)	31.03.2026 (AUDITED)	31.03.2025 (AUDITED)
	INCOMES FROM OPERATIONS					
I	Revenue from Operations	5,505.24	5,515.02	5,380.11	11,020.26	7,972.54
II	Other Income	2.43	3.09	4.74	5.52	7.08
III	Total Income from operations (I + II)	5,507.67	5,518.11	5,384.85	11,025.78	7,979.63
IV	EXPENSES.					
(a)	Cost of materials consumed	4,726.34	4,695.03	4,271.34	9,421.36	6,723.85
(b)	Purchase of Stock in Trade.	-	-	-	-	-
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	21.29	91.36	401.84	112.65	25.44
(c)	Employee benefits expense	369.77	349.47	326.54	719.24	610.84
(d)	Finance Cost	46.91	54.27	54.99	101.18	85.27
(e)	Depreciation and Amortisation Expenses	14.91	18.84	17.23	33.75	26.26
(f)	Other Expenses	104.07	105.80	120.80	209.87	183.56
	TOTAL EXPENSES (IV (a to f))	5,283.29	5,314.76	5,192.74	10,598.05	7,655.21
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	224.39	203.34	192.11	427.73	324.42
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	224.39	203.34	192.11	427.73	324.42
VIII	TAX EXPENSES.					
(a)	Current Tax.	56.02	53.09	47.39	109.11	81.66
(b)	Short / (Excess) of provision for previous tax year	(2.33)	-	10.38	(2.33)	10.38
(c)	Deferred Tax.	(6.48)	(1.42)	2.54	(7.90)	6.81
	Total Tax Expenses.	47.20	51.67	60.31	98.87	98.85
IX	NET PROFIT / (LOSS) FOR THE PERIOD	177.19	151.67	131.80	328.86	225.56
X	Paid up Equity Share Capital (Amount in lacs)	425.84	425.84	425.84	425.84	425.84
	Rs. 10 Face value per share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XI	Other Equity Capital (Reserve & Surplus)				3,316.24	2,987.38
XII	Earning Per Share (In Rupees)	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised
(j)	Basic.	4.16	3.56	3.19	7.72	5.46
(ii)	Diluted.	4.16	3.56	3.19	7.72	5.46

NOTES:

- These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on May 08, 2026. The Statutory Auditors have carried out audit of the financial result for the half year ended on March 31, 2026.
- The figures for half Year ended March 31, 2026 is the balancing figures between respective audited figures in respect to the full Financial Year up to March 31, 2026, and the unaudited published year to date figures up to September 30, 2025.
- The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results.
- The Company's primary business includes Services of Electrical contractors which includes services towards MEP works, Electrical works and fire- fighting equipment, Solar works etc in retail outlets and warehouses, and accordingly this is the only segment as envisaged in Accounting Standard 17 'Segment Reporting' therefore disclosure for Segment reporting is not
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

For RULKA ELECTRICALS LIMITED

Rupesh Kasavkar
 Managing Director & Chairman
 DIN : 06546906
 Dated : 08 May, 2026
 Place : Mumbai





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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Rs.In Lakhs)

PARTICULARS.	AS AT 31 Mar 2026	AS AT 31 Mar 2025
	AUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	425.84	425.84
Reserves and surplus	3,316.24	2,987.38
Sub-total- Shareholder's funds	3,742.08	3,413.22
NON CURRENT LIABILITIES.		
Long Term Borrowing	1.47	19.11
Deferred Tax Liabilities (Net)	8.96	16.87
Long-term provisions	42.85	33.81
Sub-total- Non Current Liabilities	53.28	69.79
CURRENT LIABILITIES.		
Short Term Borrowing	478.50	856.83
Trade payables		
- Total outstanding dues of micro and small enterprises	1,761.11	777.57
- Total outstanding dues of creditors other than micro and small enterprises	795.30	454.45
Short Term Provisions	11.96	8.10
Other current liabilities	426.56	421.85
Sub-total-Current Liabilities	3,473.43	2,518.80
TOTAL	7,268.79	6,001.81
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	374.42	353.36
Intangible assets	1.51	1.90
Capital Work in Progress	-	-
Investment in Bonds	-	-
Deferred Tax Assets	-	-
Other Non Current Assets	517.39	420.88
Long-term loans and advances	-	-
Sub-total- Non Current Assets	893.32	776.14
Current assets		
Inventories	2,058.82	1,962.25
Trade receivables	3,583.52	2,615.46
Cash and cash equivalents	57.69	25.53
Other Bank Balances	65.51	35.78
Short-term loans and advances	603.24	575.54
Other current assets	6.69	11.11
Sub-total- Current Assets	6,375.47	5,225.67
TOTAL	7,268.79	6,001.81

For RULKA ELECTRICALS LIMITED


Rupesh Kasavkar
Managing Director & Chairman
DIN : 06546906
Dated : 08 May, 2026
Place : Mumbai





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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs.In Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	427.73	324.41
Finance cost	101.18	85.27
Depreciation and amortisation expense	33.75	26.26
Gratuity and Leave Encashment expense	12.49	(9.28)
Interest income	(2.73)	(2.17)
Operating profit before working capital changes	572.42	424.49
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Inventories	(96.57)	(1,351.13)
Trade receivables	(968.06)	(114.30)
Short-term loans and advances	49.54	(131.43)
Other current assets	4.42	(11.11)
Other Non Current Assets	(96.51)	(180.28)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	1,324.37	(94.93)
Provisions	5.75	241.13
Other Current Liabilities	0.41	(106.60)
Cash generated (used in)/from operations	795.77	(1,324.16)
Income tax paid	(184.01)	(179.78)
Net cash flow generated (used in)/from operating activities (A)	611.76	(1,503.94)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase (Net) of property plant & equipment and intangible asset	(54.42)	(123.39)
Interest received	2.73	2.17
(Proceeds) / Redemption from margin money	(29.73)	15.57
Net cash flow from/(used in) investing activities (B)	(81.42)	(105.65)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	-	1,979.67
Net Proceeds / (Repayment) of long and short-term borrowings	(395.98)	(228.16)
IPO Related Expense	-	(122.59)
Finance cost	(102.20)	(85.27)
Net cash flow from / (used in) financing activities (C)	(498.18)	1,543.65
Net increase / (decrease) in cash and cash equivalents (A+B+C)	32.16	(65.94)
Cash and cash equivalents at the beginning of the year	25.53	91.48
Cash and cash equivalents at the end of the year	57.69	25.53

For RULKA ELECTRICALS LIMITED


Rupesh Kasavkar
Managing Director & Chairman
DIN : 06546906
Dated : 08 May, 2026
Place : Mumbai





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REL/LT/2026/18

Date: May 08, 2026

To,
Listing Compliance Department
National Stock Exchange of India
Limited
Exchange Plaza, 05th Floor,
Plot No. C-1, Block G,
Bandra Kurla complex,
Bandra (E) Mumbai – 400051

NSE Scrip Code: - RULKA

Sub.: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended) In compliance with the provision of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, | Rupesh Laxman Kasavkar (DIN 06546906), Managing Director of the Company, hereby declare that, M/s Doshi Doshi & Co., Chartered Accountants (ICAI Firm Registration No.153683W) Statutory Auditor of the Company has issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Results of the Company for financial year ended 31st March, 2026.

Kindly take above information on record and acknowledge.

Thanking You,

Yours sincerely,

FOR, RULKA ELECTRICALS LIMITED
(Formerly known as "RULKA ELECTRICALS PRIVATE LIMITED")


Rupesh Laxman Kasavkar
Managing Director
DIN:06546906

