



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@relservices.in Website:www.relservices.in

REL/LT/2025/18

Date: June 24, 2025

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.: Rectification in XBRL for Financial Results

Ref: Email dated 23.06.2025 regarding Clarification for Financial Results

Dear Sir/Madam,

With reference to your above-mentioned email dated 23.06.2025, we hereby informed you that some typographical error was rectified and revised XBRL was uploaded on 24.06.2025 around 16.00 p.m.

Please take note that we rectified the figures and now there is no any discrepancies in figures of PAT in XBRL and PDF submission

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

Thanking You,

Yours sincerely,
FOR, RULKA ELECTRICALS LIMITED
(Formerly known as “RULKA ELECTRICALS PRIVATE LIMITED”)

Rupesh Laxman Kasavkar
Managing Director
DIN:06546906

General information about company

Scrip code*	123456
NSE Symbol*	RULKA
MSEI Symbol*	NA
ISIN*	INE0R7301013
Name of company	RULKA ELECTRICALS LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	20-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	12-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	The Company's Primary Business includes Services of Electrical Contractors which includes services towards MEP Works, Electricals Work and fire- fighting equipments , solar work etc
Start date and time of board meeting	20-05-2025 17:10
End date and time of board meeting	20-05-2025 17:10

Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	No
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	10-06-2024
Indicate Company website link for updated RPT policy of the Company	https://www.replservices.com/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	Not Applicable

Financial Results – Other than Bank

Financial Results – Other than Bank				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-10-2024	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Revenue From Operations			
	Revenue from operations	4978.27	7947.11	
	Other income	-8.94	6.71	
	Total Income	4969.33	7953.82	
2	Expenses			
(a)	Cost of materials consumed	3212.77	5109.51	
(b)	Purchases of stock-in-trade	438.98	445.87	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
(d)	Employee benefit expense	326.69	611.87	
(e)	Finance costs	54.99	86.35	
(f)	Depreciation and amortisation expense	17.23	26.26	
(g)	Other Expenses			
1	Labour Charges	473.71	925.03	
2	Power & Fule	38.96	58.74	
3	freight Inward	62.68	116	

4	Unloading & Handling charges	21.34	25.59
5	Professional Fees	12.09	17.53
6	Audit & Tax Audit Fees	4.8	8
7	Rent expenses	40.47	60.44
8	Insurance Charges	7.29	8.43
9	Bank Charges	0.68	0.83
10	Misc. Expenses	64.54	128.95
	Total other expenses	726.56	1349.54
	Total expenses	4777.22	7629.4
3	Profit before exceptional and extraordinary items and tax	192.11	324.42
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	192.11	324.42
6	Extraordinary items	0	0
7	Profit before tax	192.11	324.42
8	Tax Expense		
	Current tax	57.77	92.05
	Deferred tax	2.54	6.81
	Total tax expenses	60.31	98.86
9	Net Profit Loss for the period from continuing operations	131.8	225.56
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	131.8	225.56
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		

16	Net profit (Loss) for the period	131.8	225.56	
17	Details of equity share capital			
	Paid-up equity share capital	425.84	425.84	
	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve		0.00	
19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	3.19	5.46	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.19	5.46	
20	Debt equity ratio	0.26	0.26	Textual Information(1)
21	Debt service coverage ratio	10.78	0.36	Textual Information(2)
22	Interest service coverage ratio	12.15	4.76	Textual Information(3)
23	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

1. The above Audited financial results for the Half year/year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of RULKA ELECTRICAL LIMITED ("the Company") in their meeting held on 20th May, 2025. 2. The above Audited Financial Results for the Half year/year ended on 31st March, 2025 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable. 3. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above results have been reviewed by the Statutory Auditors of the Company for the half year/Year ended March 31, 2025. 4. The figure for the half year ended March 31 2025, as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the Unaudited figures for the period April 1, 2024 to September 30, 2024 as limited reviewed by the Statutory Auditor of the Company. 5. The Companys 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 applicable. 6. As per MCA notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018 are exepmted from complusory requirement of adoption of IND-AS. 7.Earning Per Share are calculated on weighted avergae of the Share Capital Outstanding during the year/half year/ period EPS is not annualised (As-20) 8.The balance of Trade Payables, Trade Receivables, Loans and Advances, Deposits, Current Liabilities etc. are considered as per books of account, pending confirmations and reconciliation. In the Opinion of the management, since the amount due to/ from these parties are fully payable/recoverable, no material difference is expected to arise at the time of settlement, requiring accounting effect as on 31-03-2025 except otherwise stated. 9.Previous year's/ period's figure have been regrouped/rearrnaged wherever necessary.

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	425.84
	Reserves and surplus	2987.37
	Money received against share warrants	0
	Total shareholders' funds	3413.21
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	19.11
	Deferred tax liabilities (net)	16.87
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	33.81
	Total non-current liabilities	69.79
6	Current liabilities	
	Short-term borrowings	856.83

	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	777.57
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	379.47
	Total Trade payable	1157.04
	Other current liabilities	488.12
	Short-term provisions	3.33
	Total current liabilities	2505.32
	Total equity and liabilities	5988.32
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	353.36
	Producing properties	0
	Intangible assets	1.9
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	355.26
(ii)	Non-current investments	0
(v)	Deferred tax assets (net)	0
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	420.89
	Total non-current assets	776.15
2	Current assets	
	Current investments	0

	Inventories	1056.94
	Trade receivables	3520.76
	Cash and cash equivalents	52.95
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	581.52
	Other current assets	0
	Total current assets	5212.17
	Total assets	5988.32

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2024	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		

	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		

Cash flow statement - indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	324.42
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	86.35
	Adjustments for depreciation and amortisation expense	26.26
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	-2.17
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-9.28
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	105.5
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-445.83
	Adjustments for decrease (increase) in trade receivables	-1019.61

	Adjustments for decrease (increase) in other current assets	-309.39
	Adjustments for increase (decrease) in trade payables	-169.9
	Adjustments for increase (decrease) in other current liabilities	296.14
	Adjustments for provisions	0
	Total adjustments for working capital	-1648.59
	Total adjustments for reconcile profit (loss)	-1543.09
	Net cash flows from (used in) operations	-1218.67
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	272.62
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	-1491.29
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	-1491.29
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property plant and equipment	0

	Purchase of property plant and equipment	123.38
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	-2.17
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-125.55
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-125.55
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	1979.64
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-228.16
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	86.35
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-122.59

	Net cash flows from (used in) financing activities before extraordinary items	1542.54
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	1542.54
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-74.3
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-74.3
	Cash and cash equivalents cash flow statement at beginning of period	0
	Cash and cash equivalents cash flow statement at end of period	-74.3

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	22-05-2024
Amount Raised	197964000
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NA

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Working Capital	NA	140000000	0	140000000	0	
2	General Corporate Expenses	NA	48214000	0	48214000	0	
3	Repayment in full or in part of certain of our outstanding Borrowing	NA	9750000	0	9750000	0	

Signatory Details	
Name of signatory	Rupesh Laxman Kasavkar
Designation of person	Managing Director
Place	Mumbai
Date	20-05-2025

