

V. SINGHI & ASSOCIATES

CHARTERED ACCOUNTANTS

Limited Review Report on the unaudited consolidated financial results for the quarter ended June 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

LASER POWER & INFRA LIMITED

(Formerly known as LASER POWER & INFRA PRIVATE LIMITED)

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **LASER POWER & INFRA LIMITED** (hereinafter referred to as "the Parents"), and its Subsidiary (the Parent & its Subsidiary together referred to as "the Group") for the quarter ended June 30, 2026 (the 'Statement').

Attention is drawn to the fact that the figures for the corresponding quarters ended June 30, 2025 as reported in the Statement, have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's management and approved by its Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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4. The Statement includes the results of the following entities:

S No.	Company Name	Relationship
1.	Laser Power & Infra Limited	Company
2.	Akshat Builders Private Limited	Subsidiary

5. Attention is drawn to the fact that the figures for the three months ended March 31, 2026 as reported in the Statement are the balancing figures between audited figures in respect of the previous financial year ended March 31, 2026 and the audited figures for the nine months ended December 31, 2025.
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. We did not review the interim financial results of the subsidiary included in the Statement, whose interim financial results reflect total revenues (before consolidation adjustments) as Nil, total Net Loss after tax (before consolidation adjustments) of Rs 40.23 Lakhs and total comprehensive Loss (before consolidation adjustments) of Rs 40.23 Lakhs, for the quarter ended 30 June 2026, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors, as aforesaid.

For V. SINGHI & ASSOCIATES
Chartered Accountants
Firm Registration No.: 311017E




(V. K. Singhi)
Partner

Place: Kolkata
Date: August 10, 2026

Membership No: 050051
UDIN: 26050051V4VYE05573

Laser Power & Infra Limited (Formerly known as Laser Power & Infra Private Limited) CIN: L14220WB1988PLC043591 Regd. Office: 4A, Pollock Street 3rd Floor, Kolkata, West Bengal, India, 700001 Corporate Office: Adventz Infinity@5 19th Floor, BNB Block, Sector-V, Bidhannagar, Kolkata, West Bengal, India, 700091 Website: www.laserpowerinfra.com, Email id: investor.grievance@laserpowerinfra.com, Phone no: 033-48229195 Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026				
(All amounts are in INR Lakhs unless otherwise stated)				
Sr. No	Particulars	For the Quarter Ended		Year ended
		30th June, 2026	31st March, 2026 (Refer note 5)	30th June, 2025 (Refer note 6)
		(Unaudited)	(Audited)	(Unaudited)
1)	Income			
	(a) Revenue from operations	52,154.72	67,386.21	45,413.61
	(b) Other income	628.70	570.98	595.12
	Total Income	52,783.42	67,957.19	46,008.73
2)	Expenses			
	(a) Cost of materials consumed	37,841.32	39,467.34	30,518.34
	(b) Purchases of stock-in-trade	11,513.15	7,000.08	9,769.50
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(12,582.74)	3,221.73	(8,908.44)
	(d) Erection and Other Project Expenses	2,913.16	3,514.19	3,989.32
	(e) Employee benefits expenses	1,737.88	2,073.22	1,378.12
	(f) Finance costs	3,617.54	3,466.60	2,958.60
	(g) Depreciation and Amortisation Expenses	774.19	833.03	654.41
	(h) Other expenses	4,152.07	3,553.93	3,427.24
	Total expenses	49,966.57	63,130.12	43,787.09
3)	Profit/(Loss) before tax and Exceptional Item (1-2)	2,816.85	4,827.07	2,221.64
4)	Exceptional Item	-	-	3,278.66
5)	Profit Before Tax (3+4)	2,816.85	4,827.07	5,500.30
6)	Tax expenses:			
	(a) Current tax	-	-	-
	(b) Income tax for earlier years	-	-	48.42
	(b) Deferred tax	743.61	1,223.89	553.74
	Total tax expenses	743.61	1,223.89	553.74
7)	Profit for the period (5-6)	2,073.24	3,603.18	4,946.56
	Other comprehensive income			
	Items that will not be reclassified to profit or loss:			
	(a) Equity Instruments through Other Comprehensive Income	-	-	(45.17)
	(b) Income tax related to above	-	-	11.37
	(c) Remeasurement loss on post-employment defined benefit plans	0.95	(2.05)	10.71
	(d) Income tax related to above	(0.24)	0.51	(2.70)
8)	Other comprehensive income/(loss) (net of tax)	0.71	(1.54)	(25.79)
9)	Total comprehensive income/(loss) for the period (net of tax) (7+8)	2,073.95	3,601.64	4,920.77
	Profit for the year attributable to:			
	Owners of the Company	2,073.24	3,603.18	4,946.56
	Non-Controlling interest	-	-	-
10)	Other comprehensive income/(loss) for the year / Period attributable to:			
	Owners of the Company	0.71	(1.54)	(25.79)
	Non-Controlling interest	-	-	-
11)	Total comprehensive income for the year attributable to:			
	Owners of the Company	2,073.95	3,601.64	4,920.77
	Non-Controlling interest	-	-	-
12)	Paid up equity share capital -Face value of Rs.5 per share (For quarter ended 30 June 25-Face Value Rs 100 per share)(Refer Note 7)	5,752.06	5,752.06	5,752.06
	Other equity			66,789.42
13)	Earnings per share (not annualised for quarters):			
	(a) Basic (Face value Rs 5 per share)(in Rs)	1.80	3.13	4.30
	(b) Diluted (Face value Rs 5 per share)(in Rs)	1.80	3.13	4.30

See accompanying notes to the Unaudited Consolidated Financial Results



Laser Power & Infra Limited
(Formerly known as Laser Power & Infra Private Limited)
CIN: L14220WB1988PLC043591

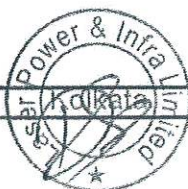
Regd. Office: 4A, Pollock Street 3rd Floor, Kolkata, West Bengal, India, 700001
Corporate Office: Adventz Infinity@5 19th Floor, BNB Block, Sector-V, Bidhannagar, Kolkata, West Bengal, India, 700091
Website: www.laserpowerinfra.com, Email id: investor.grievance@laserpowerinfra.com, Phone no: 033-48229195
Unaudited Consolidated Segment-wise Revenue, Result, Assets and Liabilities for the quarter ended June 30, 2026

(All amounts are in INR Lakhs unless otherwise stated)

Particulars	For the Quarter Ended			Year ended
	June 30, 2026	March 31, 2026 (Refer note 5)	June 30, 2025 (Refer note 6)	March 31, 2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Segment Revenue				
Manufacturing	38,240.43	45,650.36	39,324.92	1,69,103.88
EPC	21,881.06	34,465.73	13,030.61	98,945.07
Total Segment Revenue	60,121.49	80,116.09	52,355.53	2,68,048.95
Less: Inter Segment Elimination	(7,966.77)	(12,729.88)	(6,941.92)	(35,438.60)
Revenue from operation	52,154.72	67,386.21	45,413.61	2,32,610.35
Other Income				
Manufacturing	105.97	62.36	159.89	318.61
EPC	4.06	(6.42)	125.31	216.90
Others	518.67	515.04	309.92	1,643.46
Total Income	52,783.42	67,957.19	46,008.73	2,34,789.32
Segment Result				
Profit/(Loss) Before Interest, Depreciation & Tax				
Manufacturing	3,985.71	760.63	4,291.11	16,302.29
EPC	2,762.75	7,393.17	1,053.88	14,645.39
Others	460.12	972.90	489.66	1,375.59
Total Segment Results	7,208.58	9,126.70	5,834.65	32,323.27
Less: Depreciation & Amortisation	774.19	833.03	654.41	2,926.40
Less: Finance Cost	3,617.54	3,466.60	2,958.60	13,310.61
Profit Before exceptional items and taxes	2,816.85	4,827.07	2,221.64	16,086.26
Exceptional items	-	-	3,278.66	3,278.66
Profit Before Tax	2,816.85	4,827.07	5,500.30	19,364.92
Less: Current Tax	-	-	-	-
Less: Income Tax for Earlier Years	-	-	-	48.42
Less: Deferred Tax	743.61	1,223.89	553.74	4,157.16
Profit After Tax	2,073.24	3,603.18	4,946.56	15,159.34

Segment Assets and Liabilities

Particulars	For the Quarter Ended			Year ended
	June 30, 2026	March 31, 2026 (Refer note 5)	June 30, 2025 (Refer note 6)	March 31, 2026
Segment Asset				
Manufacturing	88,412.03	70,532.71	64,827.14	70,532.71
EPC	1,31,217.02	1,28,625.47	1,09,326.95	1,28,625.47
Others	69,840.18	64,077.13	55,227.74	64,077.13
Total Asset	2,89,469.23	2,63,235.31	2,29,381.83	2,63,235.31
Segment Liability				
Manufacturing	76,428.03	70,798.67	62,230.88	70,798.67
EPC	44,069.06	34,203.92	46,556.80	34,203.92
Others	94,356.78	85,691.24	58,215.08	85,691.24
Total Liability	2,14,853.87	1,90,693.83	1,67,002.76	1,90,693.83



Laser Power & Infra Limited
(Formerly known as Laser Power & Infra Private Limited)

CIN: L14220WB1988PLC043591

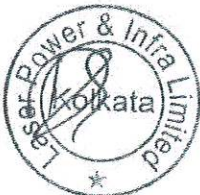
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Notes forming part of unaudited consolidated financial results for the quarter ended June 30 2026:

1. The Statement of Unaudited Consolidated Financial Results ("the Statement") of the Laser Power & Infra Limited ("the Company" or the "Holding Company") and its subsidiary, (together referred to as "the Group") have been reviewed by the Audit Committee and approved by The Board of Directors at their respective meetings held on August 10, 2026.
2. The above Unaudited Consolidated Financial Results of the group have been prepared in accordance with, and comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder as amended from time to time and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")
3. The Holding Company has completed its Initial Public Offer ("IPO") of 3,46,72,895 equity shares of face value of Rs 5 each at an issue price of Rs 214 per share and as a result the equity shares of the Company have been listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on July 16, 2026. The issue comprised of a Fresh issue by the Company of 2,53,27,102 equity shares and an offer for sale by Promoter selling shareholders of 93,45,793 equity shares of Rs 54,200 lakhs and Rs 20,000 Lakhs respectively.

Accordingly, the above Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2026 has been drawn up for the first time in accordance with the requirements of Regulation 33 of SEBI Listing Regulations, as amended.

4. The Ministry of Environment, Forest and Climate Change has notified the Hazardous and Other Wastes (Management and Transboundary Movement) Amendment Rules, 2025 (the "Rules"), effective from April 1, 2026. Under these Rules, Extended Producer Responsibility (EPR) obligations have been imposed on producers, including cables and wires manufacturers, for the recycling of non-ferrous metal scrap. However, as is understood, the EPR registration portal is still under development by the Central Pollution Control Board (CPCB) and the detailed implementation framework and operational procedures under the Rules, are yet to be developed and notified. Consequently, the Group is currently unable to reliably estimate potential impact of these rules. The Group will continue to assess its ability to measure its obligations pursuant to the Rules, as and when the aforesaid details of the implementation framework are available.
5. The figures for the quarter ended June 30, 2026 were subjected to Limited Review by the Statutory Auditors of the Company. The Statutory Auditors have expressed an unmodified review conclusion. The Statement along with the limited review report will be available on the website of



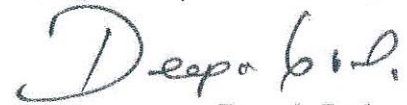
National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) and will also be available on the Company's website. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the previous financial year ended March 31, 2026 and the audited figures for the nine months ended December 31, 2025.

6. The figures for the quarter ended June 30, 2025, as reported in these Unaudited Consolidated Financial Results have been approved by the Holding Company's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly Consolidated Financial Results is applicable on listing of equity shares of the Holding Company, which is effective from the quarter ended June 30, 2026.
7. The Board of Directors of the Company at its meeting held on July 31, 2025 had approved the bonus issue of 8 (eight) equity shares for every 1 (one) equity share held by the existing equity shareholders of the Company on the record date i.e. July 30, 2025 which was subsequently approved by the shareholders at the Extraordinary General Meeting held on August 4, 2025, by passing an Ordinary resolution. Accordingly, the Company has allotted 51,12,944 equity shares of face value of Rs 100 each as bonus shares to the existing equity shareholders of the Company.

The Board of Directors of the Company, at its meeting held on August 18, 2025, had approved the sub-division of the existing 57,52,062 equity shares of face value of Rs. 100 each into 11,50,41,240 equity shares of face value of Rs. 5 each. The said sub-division was approved by the shareholders at the Extraordinary General Meeting held on August 21, 2025 by passing an ordinary resolution.

In compliance with IND AS -33, Earnings per Share, the disclosure of basic and diluted earnings per share for the quarter ended June 30, 2025 has been arrived at after giving effect to the above bonus and sub-division of the shares.

By Order of the Board
For Laser Power & Infra Limited
(Formerly known as Laser Power & Infra Private Limited)



Deepak Goel
(Chairman & Managing Director)
DIN: 00673430

Place: Kolkata
Date: August 10, 2026

