

Independent Auditor's Report on Quarterly and Year Ended Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
BIRLA PRECISION TECHNOLOGIES LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Birla Precision Technologies Limited (“the company”) for the quarter and year ended 31 March 2026, 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 standalone financial results:

- i. are 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 Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the Act). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Standalone 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 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with applicable 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 of 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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(1)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matters

- a. The standalone financial results of the Company for the year ended 31 March 2025 were audited by the predecessor auditor.

The predecessor auditor had expressed an unmodified opinion on May 23, 2025.

- b. The standalone financial results for the quarter ended March 31, 2026 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2026 and the published year-to-date figures up to December 31, 2025, being

the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations

For T R Chadha & Co LLP

Chartered Accountants

Firm Registration No. 006711N/N500028



Alka Hinge

(Partner)

Membership No. 104574

UDIN: 26104574XMCIFW8126

Date: May 29, 2026

Place: Mumbai



Independent Auditor's Report on Quarterly and Year Ended Audited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF BIRLA PRECISION TECHNOLOGIES LIMITED

Opinion

We have audited the accompanying consolidated financial results of Birla Precision Technologies Limited (“the Holding Company”) and its subsidiary (Holding company and its subsidiaries together referred to as “the Group”), for the quarter and year ended 31 March 2026 (“the statement”), attached herewith, being submitted by the holding 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 and based on the consideration of the reports of the other auditors on separate audited financial statements of subsidiaries, the Statement:

- i. includes the results of the following subsidiaries
 - a. Birla Precision USA Limited (Foreign Subsidiary)
 - b. Birla Precision GMBH (Foreign Subsidiary)
 - c. Birla Engineering Private Limited (Indian Subsidiary)
 - d. Birla Accucast Private Limited (Indian Subsidiary)
 - e. Birla Durotool Private Limited (Indian Subsidiary)
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the Act). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated quarterly and annual financial results.

Management and Board of Directors Responsibilities for the Consolidated Financial Results

These consolidated quarterly and annual financial results have been prepared on the basis of the consolidated annual financial statements and has been approved by Holding's Board of Directors for the issuance.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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. The respective Management and Board of Directors of the company included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and Board of Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the company included in Group is also responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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(1)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and 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 ability of the Group 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the holding company, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a. The consolidated financial results of the Group for the year ended 31 March 2025 were audited by the predecessor auditor.

The predecessor auditor had expressed an unmodified opinion on May 23 2025.

- b. We did not audit the annual financial statements of the five subsidiaries (including two foreign subsidiaries whose audited financial statements (before eliminating inter-company transactions and balances), whose annual financial information reflects totals assets of Rs. 10.12 Crore as at 31 March 2026, total revenues of Rs. 9.28 Crore, total loss of Rs. 0.24 Crore for the year ended 31 March 2026 and net cash flow outflow of Rs. 0.86 Lakh for the year then ended. These financial statements have been audited by the other auditors whose audit report has been furnished to us by the management. Further, in case of two subsidiaries whose financial statements have been prepared in accordance with accounting principles generally accepted in their country of incorporation and have been audited by other auditors under generally accepted auditing standards applicable in that respective country. The Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in the country on incorporation of the subsidiaries, to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries, is based solely on the reports of the other auditors, conversion adjustments prepared by the Company's management and audited by us and the procedures performed by us as stated under Auditor's Responsibilities for the Audit of the consolidated financial results section above and other financial information as certified by the management.

Our opinion on the Statement is not modified in respect to this matter.

- c. The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For T R Chadha & Co LLP
Chartered Accountants
Firm Registration No. 006711N/N500028



Alka Hinge
(Partner)
Membership No. 104574
UDIN: 26104574TJBMVZ5822

Date: May 29th 2026
Place: Mumbai

BIRLA PRECISION TECHNOLOGIES LIMITED
CIN : L29220MH1986PLC041214
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STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH,2026



(Rs. In Lakhs)

Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (Refer note 2)	Unaudited	Audited (Refer note 2)	Audited	Audited	Audited (Refer note 2)	Unaudited	Audited (Refer note 2)	Audited	Audited	
	Income										
I	Revenue From Operations	6,390.64	5,534.15	5,250.46	23,840.13	20,718.00	6,618.82	5,755.22	5,417.32	24,712.83	21,356.59
II	Other Income	434.93	394.59	103.35	913.02	233.04	418.18	394.77	95.35	863.77	245.36
III	Total Income (I+II)	6,825.57	5,928.74	5,353.81	24,753.15	20,951.04	7,037.00	6,149.99	5,512.67	25,576.60	21,601.95
IV	Expenses										
	Consumption of raw materials and components	2,512.67	1,945.60	1,849.61	8,890.90	5,331.96	2,512.68	1,945.60	1,849.62	8,890.90	5,331.97
	Purchase of stock-in-trade	-	-	0.01	-	43.73	96.78	204.50	53.84	796.34	452.63
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	(157.64)	(428.05)	(347.68)	(1,082.63)	742.44	(61.39)	(468.11)	(327.62)	(1,197.18)	667.47
	Employee benefits expense	1,327.35	1,695.08	1,286.00	5,647.25	4,994.76	1,334.54	1,703.09	1,314.35	5,682.44	5,157.53
	Finance costs	128.99	128.29	187.50	498.57	566.99	129.61	128.68	187.89	500.50	571.58
	Depreciation and amortisation expense	158.87	102.90	86.42	474.87	658.65	158.87	102.90	86.42	474.87	658.65
	Other expenses	2,424.29	2,350.22	1,878.65	8,693.89	7,735.39	2,474.00	2,369.62	1,901.77	8,823.73	7,917.04
	Total Expenses (IV)	6,394.53	5,794.04	4,940.51	23,122.85	20,073.92	6,645.09	5,986.28	5,066.27	23,971.60	20,756.87
V	Profit before exceptional items and tax (III - IV)	431.04	134.70	413.30	1,630.30	877.12	391.91	163.71	446.40	1,605.00	845.08
VI	Exceptional Items	-	-	-	-	89.62	-	-	-	-	-
VII	Profit before tax (V - VI)	431.04	134.70	413.30	1,630.30	787.50	391.91	163.71	446.40	1,605.00	845.08
VIII	Tax expense/ (credit)										
	Current tax	228.29	5.87	75.22	529.09	155.60	229.92	12.93	79.55	538.88	171.01
	Short Provision of earlier period	-	-	-	-	52.47	-	-	-	-	52.47
	Mat credit entitlement	-	-	-	-	36.46	-	-	-	-	36.46
	Deferred tax	(61.15)	-	-	(61.15)	-	(61.15)	-	-	(61.15)	-
	Total tax expense/ (credit)	167.14	5.87	75.22	467.94	244.53	168.77	12.93	79.55	477.73	259.94
IX	Net Profit/(Loss) for the period/ year (VII - VIII)	263.90	128.83	338.08	1,162.36	542.97	223.14	150.78	366.85	1,127.27	585.14
X	Other Comprehensive Income-Items that will not be reclassified to profit or loss Related to employee benefits & investments	(297.99)	0.15	32.07	(513.44)	32.07	(297.99)	0.15	32.07	(513.44)	32.07
	Total Comprehensive Income for the Period (IX + X)	(34.09)	128.98	370.15	648.92	575.04	(74.85)	150.93	398.92	613.83	617.21
XI	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)										
	Paid-up equity share capital (Face value of Rs. 2/- each)	1367.75	1367.75	1319.75	1367.75	1,319.75	1367.75	1367.75	1,319.75	1367.75	1,319.75
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	16,193.58	14015.46	-	-	-	15,957.16	13,814.13
XII	Earnings per equity share										
	Basic earnings per share (Rs.)	0.39	0.19	0.51	1.74	0.82	0.33	0.22	0.14	1.69	0.89
	Diluted earnings per share (Rs.)	0.39	0.19	0.51	1.70	0.82	0.33	0.22	0.14	1.65	0.89

Notes :

- The above Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard Rules), 2015 (as amended) and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the year ended March 31, 2026 and unaudited figures for the nine months ended December 31, 2025 and figures for the quarter ended March 31, 2025 are the balancing figures between audited figures for the year ended March 31, 2025 and unaudited figures for the nine months ended December 31, 2024.
- The above financial results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 29th May, 2026.
- The Company has received ₹18.11 crore against the total consideration of ₹27.31 crore for the proposed sale of land and building of its factory division. Since the final sale agreement has not yet been executed, the amount received has been disclosed under Current Liabilities. Further, the Company has recognized income of ₹2.57 crore after adjusting the related assets and liabilities.
- The Company has classified two reporting segments namely, 1. Tooling 2. Automotive Components as reporting segments under Ind AS 108.
- Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.

Date: May 29, 2026
Place: Mumbai



For and on behalf of Board of Directors
Birla Precision Technologies Limited

(Signature)
Ravinder Chander Prem
Managing Director (DIN: 07771465)

BIRLA PRECISION TECHNOLOGIES LIMITED
CIN : L29220MH1986PLC041214

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STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended		Year Ended			Quarter Ended		Year Ended		
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited	
1.	Segment Revenue										
	a) Tooling	6,432.55	5,812.05	5,135.11	24,013.98	20,334.60	6,643.77	6,041.01	5,293.97	24,837.43	20,985.51
	b) Automotive Components	393.24	116.69	218.09	739.17	605.96	393.24	116.69	218.09	739.17	605.96
	c) Other	-	-	0.61	-	10.48	-	-	0.61	-	10.48
	Total	6,825.79	5,928.74	5,353.81	24,753.15	20,951.04	7,037.01	6,157.70	5,512.67	25,576.60	21,601.95
2.	Segment Results Profit(+)/(Loss)(-) (before tax) from segment										
	a) Tooling	615.38	240.00	408.97	2,004.82	1,198.07	576.04	269.01	442.07	1,979.52	1,166.03
	b) Automotive Components	(184.12)	(105.30)	4.33	(374.52)	(320.95)	(184.12)	(105.30)	4.33	(374.52)	(320.95)
	c) Other	-	-	-	-	-	-	-	-	-	-
	Profit/(Loss) before exceptional item, comprehensive income and tax	431.26	134.70	413.30	1,630.30	877.12	391.92	163.71	446.40	1,605.00	845.08
3.	Capital Employed (Segment assets less segment liabilities)										
	a) Tooling	18,088.96	17,821.62	15,139.61	18,088.96	15,139.61	17,852.54	17,625.95	14,938.28	17,852.54	14,938.28
	b) Automotive Components	(184.67)	114.01	682.29	(184.67)	682.29	(184.67)	114.01	682.29	(184.67)	682.29
	c) Other	155.02	155.02	154.96	155.02	154.96	155.02	155.02	154.96	155.02	154.96
	d) Un-allocable	(329.99)	(269.97)	(89.65)	(329.99)	(89.65)	(329.99)	(269.97)	(89.65)	(329.99)	(89.65)
	Total	17,729.33	17,820.67	15,887.21	17,729.33	15,887.21	17,492.91	17,625.00	15,685.88	17,492.91	15,685.88

Notes:

- Effective from 1st April 2018, the Company has reclassified two reporting segments namely, 1. Tooling 2. Automotive Components as reporting segments under Ind AS 108.
- Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.

Date : 29th May, 2026
Place : Mumbai



For and on behalf of Board of Directors of
Birla Precision Technologies Limited

Ravinder Chander Prem
Managing Director(DIN: 07771465)

Birla Precision Technologies Limited
STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2025



(Rs. in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		31st Mar 2026	31st Mar 2025	31st Mar 2026	31st Mar 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES:				
	Net profit before exceptional item, taxation and prior period adjustments	1,630.28	787.50	1,605.00	845.08
	Adjustments for:				
	Depreciation and Amortization	474.87	658.66	474.87	658.66
	(Profit)/Loss on sale of Fixed Assets (Net)	(31.63)	(17.98)	(31.63)	(17.98)
	Provision for Loans & Advances	-	89.62	-	-
	Provision for Gratuity and Leave Salary	504.39	185.10	504.39	185.10
	Sundry Balances written back	285.26	(133.08)	285.26	(133.08)
	Sundry Balances written off	104.49	-	104.49	-
	Impairment loss reversal of impairment loss recognised in profit or loss	435.70	-	435.70	-
	Exchange difference on translation (Net)	(132.47)	(27.53)	(82.99)	(37.99)
	Finance Costs	498.57	566.99	500.50	571.58
	Adjustments for fair value losses (gains)	-	30.62	-	30.62
	Provision for doubtful debts	500.10	16.99	500.10	16.99
	Provision no longer required Written Back	-	-	-	-
	Bad debts written off	-	-	-	-
	Interest Income Received	(463.62)	(43.97)	(463.65)	(45.83)
	Sub-total	2,175.67	1,325.42	2,226.84	1,228.06
	Operating Profit Before Working Capital Changes	3,805.95	2,112.92	3,831.84	2,073.14
	Adjustments for changes in working capital :				
	Inventories	(843.23)	730.65	(957.78)	642.92
	Trade Receivables	(2,371.99)	(723.75)	(2,342.00)	(431.18)
	Other Current Assets	1,117.55	23.63	1,054.29	110.45
	Loans to employees and others	(793.16)	(188.96)	(770.48)	(491.05)
	Other Financial Assets	50.42	(18.08)	49.79	(18.40)
	Current Tax Assets	1.08	0.70	0.35	(3.36)
	Trade Payables	(1,933.60)	47.17	(1,898.23)	110.61
	Provisions	920.09	(316.88)	920.09	(318.18)
	Other Financial Liabilities	394.65	18.49	396.15	10.54
	Other Current Liabilities	1,921.56	(180.70)	2,051.21	(173.49)
	Current Tax Liabilities	(150.45)	15.13	(146.50)	2.93
	Income Tax Paid	-	(750.50)	-	(750.50)
	Sub-total	(1,887.08)	(1,343.10)	(1,643.11)	(1,308.71)
	Net Cash Flow From Operating Activities After Exceptional Item.....(A)	2,118.86	769.82	2,188.73	764.44
B.	CASH FLOW FROM INVESTING ACTIVITIES:				
	Payments made for Property, Plant and Equipment	(2,591.16)	(1,086.13)	(2,591.16)	(1,086.13)
	Payments made for Intangible Assets	(95.30)	(0.99)	(95.30)	(0.99)
	Proceeds from sale of Property, Plant and Equipment	284.68	114.75	284.68	114.75
	Investments in subsidiaries and others	-	(900.01)	-	(900.01)
	Interest Received	463.62	28.09	463.85	29.69
	Sub-total	(1,938.17)	(1,844.29)	(1,937.94)	(1,842.69)
	Net Cash used for Investing Activities.....(B)	(1,938.17)	(1,844.29)	(1,937.94)	(1,842.69)
C.	CASH FLOW FROM FINANCING ACTIVITIES:				
	Proceeds from issue of shares at premium	-	-	-	-
	Proceeds from share warrants application money at premium	1,152.00	-	1,152.00	-
	Proceeds from Borrowings	-	1,372.34	-	1,372.34
	Repayment of Borrowings	(336.10)	(109.92)	(336.10)	(109.92)
	Payment of Dividend	-	-	-	-
	Interest Paid	(498.57)	(566.99)	(500.50)	(571.58)
	Sub-total	317.33	695.43	315.40	690.84
	Net Cash used for Financing Activities.....(C)	317.33	695.43	315.40	690.84
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	498.02	(379.05)	566.19	(387.42)
	Cash and Cash Equivalents as at 01.04.2025	571.62	1,530.40	597.61	1,594.74
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	347.26	(579.79)	347.26	(609.78)
	Cash and Cash Equivalents as at 30.09.2025	918.88	950.67	944.87	985.03
		1,416.91	571.62	1,511.06	597.61
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:				
	Cash and Bank Balances	2,491.61	1,993.59	2,585.76	2,054.58
	Less:				
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months	1,074.70	1,421.96	1,074.70	1,456.97
	Cash and Cash Equivalents as at 30.09.2025	1,416.91	571.62	1,511.06	597.61

For and on behalf of Board of Directors of
Birla Precision Technologies Limited

Place: Mumbai
Date: May 29, 2026



Ravinder Chander Prem
Managing Director(DIN: 07771465)

Birla Precision Technologies Limited

CIN : L29220MH1986PLC041214

Registered Office : Dalamal House, First Floor, Jamnalal Bajaj Marg, Nariman Point, Mumbai, Maharashtra-400021

Tel : +91 022 66168400, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

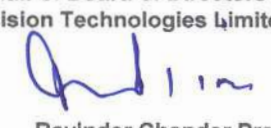
Standalone and Consolidated Balance Sheet as at 31st March, 2026



(Rs. in Lakhs)					
Sr. No.	Particulars	Standalone		Consolidated	
		As at 31st March 2026 Audited	As at 31st March 2025 Audited	As at 31st March 2026 Audited	As at 31st March 2025 Audited
I	ASSETS				
	NON-CURRENT ASSETS				
(a)	Property, plant and equipment	7,900.65	6,130.06	7,900.65	6,130.06
(b)	Capital work-in-progress	390.53	1,379.54	390.53	1,379.54
(c)	Intangible assets	75.32	2.09	75.32	2.09
(d)	Intangible assets under development	-	3.55	-	3.55
(e)	Financial assets				
	(i) Investments	1,211.31	1,647.01	1,186.80	1,622.50
	(ii) Loans	2,950.00	1,500.00	2,950.00	1,500.00
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	821.82	848.12	821.82	848.12
	Total Non - Current Assets	13,349.63	9,188.55	13,325.12	9,164.04
	CURRENT ASSETS				
(a)	Inventories	6,331.63	5,488.39	6,771.81	5,814.03
(b)	Financial assets				
	(i) Investments	-	-	-	-
	(ii) Trade receivables	6,949.21	5,077.32	6,457.76	4,577.52
	(iii) Cash and cash equivalents	2,491.60	1,993.59	2,585.76	2,054.58
	(iv) Bank balances other than (iii) above	40.17	40.17	40.17	40.17
	(v) Loans	292.03	948.87	148.00	810.52
	(vi) Other Financial Assets	937.07	987.49	941.19	990.98
(c)	Other current assets	1,484.11	1,779.83	1,572.58	1,805.05
(d)	Current tax assets	167.43	107.35	172.23	111.41
	Total - Current Assets	18,693.25	18,744.83	18,689.50	18,526.08
	Total Assets	32,042.88	27,933.38	32,014.62	27,690.12
II	EQUITY AND LIABILITIES				
	EQUITY				
(a)	Equity share capital	1,367.75	1,319.75	1,367.76	1,319.75
(b)	Fully convertible share warrants - (25% application money received)	168.00	552.00	168.00	552.00
(c)	Other equity	16,193.58	14,015.46	15,957.16	13,814.13
	Total - Equity	17,729.33	15,887.21	17,492.92	15,685.88
	LIABILITIES				
A	Non-Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	924.93	817.03	924.93	817.03
(b)	Provisions	345.51	200.48	345.51	200.48
	Total Non - Current Liabilities	1,270.44	1,017.51	1,270.44	1,017.51
B	Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	4,375.52	4,819.52	4,394.96	4,819.52
	(ii) Trade payables	1,832.55	3,480.85	1,991.82	3,415.06
	(iii) Other financial liabilities	458.62	63.97	470.22	74.07
(b)	Other current liabilities	2,807.16	753.14	2,812.00	760.79
(c)	Provisions	3,035.02	1,755.58	3,039.26	1,756.88
(d)	Current tax liabilities (Net)	534.24	155.60	543.00	160.41
	Total - Current Liabilities	13,043.11	11,028.66	13,251.26	10,986.73
	Total Equity and Liabilities	32,042.88	27,933.38	32,014.62	27,690.12

Note:

Corresponding previous year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.

Date: 29th May, 2026
Place: MumbaiFor and on behalf of Board of Directors of
Birla Precision Technologies Limited

Ravinder Chander Prem
Managing Director (DIN: 07771465)