

Independent Auditor's Review Report on Standalone unaudited quarterly financial results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of

Birla Precision Technologies Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Birla Precision Technologies Limited for the quarter ended 30th June 2026 (hereinafter referred to as "the Company"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

5. The comparative figures for the corresponding quarter ended June 30, 2025, included in these financial results, were reviewed by the Predecessor Auditor who expressed an unmodified conclusion, respectively, on that financial information on August 02, 2025.

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

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Alka Hinge**Partner****M. No. 104574****Place: Mumbai****Date: August 13, 2026****UDIN: 26104574TCQNVA2408**

Independent Auditor's Review Report on consolidated unaudited quarterly financial results of Birla Precision Technologies Limited 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 of

Birla Precision Technologies Limited

1. We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of Birla Precision Technologies Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th June 2026 being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Parent's management and approved by the 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. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with 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.

4. The Statement includes the results of following subsidiaries;

Foreign Subsidiaries – Birla Precision USA and Birla Precision GMBH

Indian Subsidiaries – Birla Durotool Private Limited, Birla Engineering Private Limited and Birla Accucast Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 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.

6. We did not review the interim financial information of five Subsidiaries included in the Statement, whose interim financial information reflects total assets Rs. 12.54 crores as at 30 June 2026 and total revenue of Rs 2.15 crores. These interim financial information/ 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 these subsidiaries is based solely on the reports 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.

7. Subsidiaries located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in its country and which have been reviewed by other auditors under generally accepted auditing standards applicable in that country. The Holding Company's management has converted the financial results of the subsidiary located outside India from accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affair of these subsidiaries located outside India is based on report of the other auditors and conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Other Matters

8. The comparative figures for the corresponding quarter June 30 ,2025 included in these financial results, were reviewed by the Predecessor Auditor who expressed an unmodified conclusion on that financial information on August 02, 2025.

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

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Alka Hinge
Partner

M. No. 104574

Place: Mumbai

Date: August 13, 2026

UDIN: 26104574TXRKVJ7266

BIRLA PRECISION TECHNOLOGIES LIMITED									
CIN : L29220MH1986PLC041214									
Registered Office : Dalamal House, First Floor, Jammalal Bajaj Marg, Nariman Point, Mumbai, Maharashtra-400021									
Tel : +91 022 66168400, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com									
STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026									
(Rs. in Lakhs)									
Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited (Refer note 2)	Unaudited	Audited	Unaudited	Audited (Refer note 2)	Unaudited	Audited
	Income								
I	Revenue From Operations	5,889.66	6,390.64	5,818.04	23,840.13	6,045.32	6,618.82	5,962.48	24,712.83
II	Other Income	617.13	434.93	6.64	913.02	620.58	418.18	25.62	863.77
III	Total Income (I+II)	6,506.79	6,825.57	5,824.68	24,753.15	6,665.90	7,037.00	5,988.10	25,576.60
IV	Expenses								
	Consumption of raw materials and components	2,543.12	2,512.67	1,955.80	8,890.90	2,543.12	2,512.68	1,641.21	8,890.90
	Purchase of stock-in-trade	-	-	-	-	345.51	96.78	135.58	796.34
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	(875.18)	(157.64)	85.06	(1,082.63)	(1,111.42)	(61.39)	59.89	(1,197.18)
	Employee benefits expense	1,657.29	1,327.35	1,296.89	5,647.25	1,665.24	1,334.54	1,308.46	5,682.44
	Finance costs	107.59	128.99	130.38	498.57	108.06	129.61	130.61	500.50
	Depreciation and amortisation expense	139.69	158.87	109.05	474.87	139.69	158.87	109.05	474.87
	Other expenses	2,228.35	2,424.29	1,816.93	8,693.89	2,312.18	2,474.00	2,156.19	8,823.73
	Total Expenses (IV)	5,800.86	6,394.53	5,394.11	23,122.85	6,002.38	6,645.09	5,540.99	23,971.60
V	Profit before exceptional items and tax (III - IV)	705.93	431.04	430.57	1,630.30	663.52	391.91	447.11	1,605.00
VI	Exceptional items	-	-	-	-	(2.02)	-	-	-
VII	Profit before tax (V - VI)	705.93	431.04	430.57	1,630.30	665.54	391.91	447.11	1,605.00
VIII	Tax expense/ (credit)								
	Current tax	144.85	228.29	159.52	529.09	144.85	229.92	159.54	538.88
	Short Provision of earlier period	-	-	-	-	-	-	-	-
	Mat credit entitlement	-	-	-	-	-	-	-	-
	Deferred tax	(16.18)	(61.15)	-	(61.15)	(16.18)	(61.15)	-	(61.15)
	Total tax expense/ (credit)	128.67	167.14	159.52	467.94	128.67	168.77	159.54	477.73
IX	Net Profit/(Loss) for the period/ year (VII - VIII)	577.26	263.90	271.05	1,162.36	536.87	223.14	287.57	1,127.27
X	Other Comprehensive Income-(I) Items that will not be reclassified to profit or loss Related to employee benefits & investments	79.80	(297.99)	-	(513.44)	79.80	(297.99)	-	(513.44)
	(II) Income tax relating to items that will not be reclassified to profit and loss	(20.08)	-	-	-	(20.08)	-	-	-
XI	Total Comprehensive Income for the Period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	636.98	(34.09)	271.05	648.92	596.59	(74.85)	287.57	613.83
	Paid-up equity share capital (Face value of Rs. 2/- each)	1367.75	1367.75	1319.75	1367.75	1367.75	1367.75	1,319.75	1367.75
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	16,193.58	-	-	-	15,957.16
XII	Earnings per equity share								
	Basic earnings per share (Rs.)	0.84	0.39	0.41	1.74	0.79	0.33	0.44	1.69
	Diluted earnings per share (Rs.)	0.84	0.39	0.41	1.70	0.79	0.33	0.44	1.65
Notes :									
1	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								
2	The figures for the quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the previous financial year.								
3	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 13th Aug, 2026.								
4	The Company has classified two reporting segments namely, 1. Tooling 2. Automotive Components as reporting segments under Ind AS 108.								
5	Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.								

Date: August 13, 2026
Place: Mumbai



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

Ravinder Chandes 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

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STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited (Refer note 2)	Unaudited	Audited	Unaudited	Audited (Refer note 2)	Unaudited	Audited
1.	Segment Revenue								
	a) Tooling	5,785.17	6,432.55	5,734.65	24,013.98	5,944.28	6,643.77	5,898.07	24,837.43
	b) Automotive Components	721.62	393.24	89.98	739.17	721.62	393.24	89.98	739.17
	c) Other	-	-	0.05	-	-	-	0.05	-
	Total	6,506.79	6,825.79	5,824.68	24,753.15	6,665.90	7,037.01	5,988.10	25,576.60
2.	Segment Results Profit(+)/(Loss)(-) (before tax) from segment								
	a) Tooling	269.60	615.38	510.72	2,004.82	227.19	576.04	527.26	1,979.52
	b) Automotive Components	436.33	(184.12)	(80.15)	(374.52)	436.33	(184.12)	(80.15)	(374.52)
	c) Other	-	-	-	-	-	-	-	-
	Profit/(Loss) before exceptional item, comprehensive income and tax	705.93	431.26	430.57	1,630.30	663.52	391.92	447.11	1,605.00
3.	Capital Employed (Segment assets less segment liabilities)								
	a) Tooling	18,312.75	18,088.96	15,835.69	18,088.96	18,037.19	17,852.54	15,650.89	17,852.54
	b) Automotive Components	(80.54)	(184.67)	342.77	(184.67)	(80.54)	(184.67)	342.77	(184.67)
	c) Other	158.22	155.02	155.01	155.02	158.22	155.02	155.01	155.02
	d) Un-allocable	(451.45)	(329.99)	(207.28)	(329.99)	(451.45)	(329.99)	(207.28)	(329.99)
	Total	17,938.98	17,729.32	16,126.19	17,729.33	17,663.42	17,492.91	15,941.39	17,492.91

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.

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

Ravinder Chander Prem
Managing Director(DIN: 07771465)
Date : August 13, 2026
Place : Mumbai