where Passion
meets Performance

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CIN L24231PN1992PLC067126

PCL/SEC/26-27/40 **November 06, 2026**

To **National Stock Exchange of India Limited,** "Exchange Plaza" 5th Floor, Plot No. C-1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400051 NSE Scrip Code - PRECAM	**To** **BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 BSE Scrip Code – 539636

Subject: Outcome of the Board Meeting held on November 06, 2026

Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to **Regulation 33** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that, upon due consideration and recommendation of the Audit Committee, the Board of Directors of the Company, at its meeting held on **Friday, November 06, 2026**, has, inter alia, considered and approved the following matters:

1. Unaudited Standalone and Consolidated Financial Statements of the Company for the quarter and half year ended September 30, 2026, as per the Indian Accounting Standards (Ind-AS).

2. Statutory Auditor's Draft Limited Review Auditors Report (Standalone and Consolidated) (As per Ind AS) of the Company for the Quarter and Half Year Ended September 30, 2026.

where Passion
meets Performance

The Financial Results along with the Limited Review Report issued by the Statutory Auditor are enclosed herewith as **Annexure 1**.

The meeting started at 12.15 PM (IST) and ended at 03.45 PM (IST).

This intimation is also being uploaded to the website of the Company at www.pclindia.in.

You are requested to take the same on record.

For Precision Camshafts Limited

HARSHAL JAGDISH KHER

Digitally signed by HARSHAL JAGDISH KHER
Date: 2026.11.06 16:36:43 +05'30'

Harshal J Kher

Company Secretary & Compliance Officer

Membership No: A69147

Place: Pune

Encl: A/a

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Precision Camshafts Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Precision Camshafts Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Precision Camshafts Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 specified under section 143(10) of the Act 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.

4. Based on our review conducted as stated in paragraph 3 above, 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187





Yogesh Yewale
Partner
Membership No.: 158877
UDIN: 26158877BMZEIG3781

Place: Pune
Date: November 06, 2026

PRECISION CAMSHAFTS LIMITED

Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255

CIN: L24231PN1992PLC067126

Statement of Unaudited Standalone Financial Result for the Quarter and Half Year ended September 30, 2026

(Rs. In Lakhs, Except Earning per share)

Sr. no	Particulars	Standalone					
		Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	Revenue from operations	19,019.72	16,047.29	14,046.56	35,067.01	27,716.63	57,754.77
	Other income	476.77	1,279.10	901.75	1,755.87	3,636.89	5,123.62
	Total income	**19,496.49**	**17,326.39**	**14,948.31**	**36,822.88**	**31,353.52**	**62,878.39**
2	**Expenses**						
	Cost of raw materials consumed	6,102.52	5,410.03	4,141.10	11,512.55	8,175.22	17,270.92
	(Increase) / decrease in inventories of finished goods, work-in-progress	274.32	151.19	374.86	425.51	595.09	693.78
	Employee benefits expense	2,502.57	2,218.44	2,023.27	4,721.01	3,994.29	8,090.90
	Finance costs	107.44	99.93	97.26	207.37	209.62	444.96
	Depreciation and amortisation expense	780.80	768.62	850.38	1,549.42	1,734.46	3,271.66
	Other expenses	8,033.01	7,173.45	6,250.09	15,206.46	12,037.87	25,560.47
	Total expenses	**17,800.66**	**15,821.66**	**13,736.96**	**33,622.32**	**26,746.55**	**55,332.69**
3	**Profit before exceptional item and tax(1-2)**	**1,695.83**	**1,504.73**	**1,211.35**	**3,200.56**	**4,606.97**	**7,545.70**
4	**Exceptional items (refer note 4)**	(7,565.57)	397.02	(4,975.95)	(7,168.55)	(4,975.95)	(4,889.99)
5	**Profit/(Loss) before tax(3+4)**	**(5,869.74)**	**1,901.75**	**(3,764.60)**	**(3,967.99)**	**(368.98)**	**2,655.71**
6	**Tax expense**						
	Current tax	302.59	98.65	519.02	401.24	849.06	1,410.32
	(Excess)/Short provision of tax relating to earlier years	-	-	-	-	-	40.72
	Deferred tax	228.70	315.34	(18.62)	544.04	484.12	626.28
	Total tax expense	**531.29**	**413.99**	**500.40**	**945.28**	**1,333.18**	**2,077.32**
7	**Profit /(Loss) for the period/year (5-6)**	**(6,401.03)**	**1,487.76**	**(4,265.00)**	**(4,913.27)**	**(1,702.16)**	**578.39**
8	**Other comprehensive income**						
	A. Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
	Re-measurement gains / (losses) on defined benefit plans	24.66	24.33	4.33	48.99	8.66	317.78
	Income tax effect	(6.21)	(6.12)	(1.09)	(12.33)	(2.18)	(79.98)
	Total other comprehensive income for the period/year, net of tax	**18.45**	**18.21**	**3.24**	**36.66**	**6.48**	**237.80**
9	**Total comprehensive income/(loss) for the period/year (7+8)**	**(6,382.58)**	**1,505.97**	**(4,261.76)**	**(4,876.61)**	**(1,695.68)**	**816.19**
10	**Paid up equity share capital (Face value of Rs 10 each)**	9,498.58	9,498.58	9,498.58	9,498.58	9,498.58	9,498.58
11	**Other equity**						79,159.85
12	**Earnings per share of Rs.10 each:** (not annualised for quarter/period)						
	a) Basic	(6.74)	1.57	(4.49)	(5.17)	(1.79)	0.61
	b) Diluted	(6.74)	1.57	(4.49)	(5.17)	(1.79)	0.61

PRECISION CAMSHAFTS LIMITED

PRECISION CAMSHAFTS LIMITED
Regd. Office : D5 M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255
CIN: L24231PN1992PLC067126

Notes to Unaudited Standalone Financial Result for the Quarter and Half Year Ended September 30, 2026

1 The above unaudited financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and thereafter approved and taken on records by the Board of Directors of the Company at the meeting held on November 06, 2026 which have been subjected to limited review by the statutory auditors of the Company and they have issued an unmodified conclusion.

2 The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 as amended from time to time.

3 The Company is engaged in manufacturing of auto components (camshafts and others). The chief operating decision maker (CODM) reviews the operations of the company as a one single operating segment. Hence, no separate segment information has been furnished.

4 **Exceptional items includes following:**

Particulars	Standalone					
	Quarter ended			Half-year ended		Year Ended
	September 30, 2026 (#)	June 30, 2026	September 30, 2025 (*)	September 30, 2026 (#)	September 30, 2025 (*)	March 31, 2026 (*)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Compensation received from customer	420.86	397.02	799.62	817.88	799.62	1,195.13
Impairment of Investment in Subsidiary	(1,485.49)	-	(3,000.00)	(1,485.49)	(3,000.00)	(3,000.00)
Impairment of loan given to subsidiary	(6,467.66)	-	(2,745.00)	(6,467.66)	(2,745.00)	(2,745.00)
Impairment of accrued interest on loan given to subsidiary	(33.28)	-	(30.57)	(33.28)	(30.57)	(30.57)
Statutory Impact of new labour code (Refer Note 5)	-	-	-	-	-	(309.55)
Net Amount	**(7,565.57)**	**397.02**	**(4,975.95)**	**(7,168.55)**	**(4,975.95)**	**(4,889.99)**

* The Company's step-down subsidiary, MFT Motoren und Fahrzeugtechnik GmbH, Germany, had filed an application for initiation of insolvency and liquidation proceedings before the Dresden District Court. The Court had admitted the application and a provisional liquidator was appointed on September 08, 2025.
As the subsidiary is under liquidation, its financial statements are being prepared on a liquidation basis. In accordance with the requirements of Ind AS 36 – Impairment of Assets, management has reassessed the recoverable amount of its investment in, and loan given (including accrued interest thereon) to, MFT Motoren und Fahrzeugtechnik GmbH, Germany and accordingly recognised an impairment loss of ₹ 5,775.57 Lakhs during the quarter ended September 30, 2025, representing entire carrying value of the investment and loan outstanding (including accrued interest).

During the current quarter, considering the prevailing global business environment, latest business developments and other relevant factors affecting the business outlook and recoverability of the underlying exposure, the Company reassessed the recoverable amount of its investment in PCL (International) Holding B.V. and recognised an additional impairment provision.
Further, the Company reassessed the recoverability of the loan extended to PCL (International) Holding B.V., including accrued interest thereon, and recognised an additional Expected Credit Loss (ECL) provision in accordance with Ind AS 109 – Financial Instruments.

5 On November 21, 2025, the Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes").
Based on the requirements of New Labour Codes and relevant Accounting Standards, the Company has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost of gratuity liability and leave encashment liability to the employees amounting to INR 256.33 lakhs and INR 53.22 lakhs respectively during the year ended March 31, 2026. The Company continues to monitor the finalisation of State Rules and clarifications from the Goverment on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

6 The Board of Directors, in their meeting on May 22, 2026, proposed a final dividend of Rs. 1.00 per equity share and the same was approved by the shareholders at the Annual General Meeting held on July 30, 2026. During current quarter, the dividend has been paid by the company.

7 Previous period/year figures have been regrouped/ rearranged wherever considered necessary.

For and on behalf of the Board of Directors of
Precision Camshafts Limited

PRECISION CAMSHAFTS LIMITED

Ravindra R. Joshi
Whole-time Director & CFO

Place: Solapur
Date: November 06, 2026

PRECISION CAMSHAFTS LIMITED
Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255
CIN: L24231PN1992PLC067126

Statement of Standalone Unaudited Assets and Liabilities as at September 30, 2026

(Rs. In Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	34,369.97	26,069.72
(b) Capital work-in-progress	2,880.40	6,472.64
(c) Investment Property	286.62	289.25
(d) Other intangible assets	7.21	10.32
(e) Financial assets		
(i) Investments	4,486.65	5,972.14
(ii) Loans	-	6,516.06
(iii) Other financial assets	352.72	508.29
(f) Other non-current assets	1,153.02	401.00
Total non-current assets	**43,536.59**	**46,239.42**
II.Current assets		
(a) Inventories	4,760.27	5,212.88
(b) Financial assets		
(i) Investments	36,110.79	34,893.53
(ii) Trade receivables	14,565.73	11,235.79
(iii) Cash and cash equivalents	1,653.78	1,961.34
(iv) Bank balance other than (iii) above	3,910.28	3,739.44
(v) Others financial assets	257.99	160.04
(c) Current tax assets (net)	807.30	573.04
(d) Other current assets	1,700.70	1,541.33
Total current assets	**63,766.84**	**59,317.39**
Total assets	**1,07,303.43**	**1,05,556.81**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	9,498.58	9,498.58
(b) Other equity	73,333.38	79,159.85
Total Equity	**82,831.96**	**88,658.43**
LIABILITIES		
I. Non-current liabilities		
(a) Financial liability		
(i) Lease liabilities	165.66	158.20
(b) Deferred tax liabilities (net)	2,145.31	1,588.93
(c) Provisions	747.84	690.40
Total non-current liabilities	**3,058.81**	**2,437.53**
II.Current liabilities		
(a) Financial liabilities		
(i) Borrowings	6,240.99	4,035.47
(ii) Trade and other payables		
- Dues of micro & small enterprises	2,154.09	935.69
- Others	9,428.69	6,247.76
(iii) Other financial liabilities	3,129.62	2,684.56
(b) Other current liabilities	182.36	280.46
(c) Provisions	186.55	186.55
(d) Current tax liabilities (net)	90.36	90.36
Total current liabilities	**21,412.66**	**14,460.85**
Total liabilities	**24,471.47**	**16,898.38**
Total equity and liabilities	**1,07,303.43**	**1,05,556.81**

PRECISION CAMSHAFTS LIMITED

PRECISION CAMSHAFTS LIMITED
Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255
CIN: L24231PN1992PLC067126
Statement of Unaudited Standalone Cash Flows for the Half Year ended September 30, 2026
(All amounts in Rupees in Lakhs unless otherwise stated)

Particulars	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
A. Cash flow from operating activities		
Loss before tax	(3,967.99)	(368.98)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation of property, plant and equipment	1,546.32	1,698.64
Amortisation of intangible assets	3.10	35.82
Net foreign exchange loss/(gain) differences (unrealised)	116.28	(1,113.65)
Net loss/ (gain) on disposal of property, plant and equipment/ assets written off	(2.26)	(846.86)
Gain on mutual fund (realised and unrealised)	(1,217.26)	(1,209.60)
Finance income	(174.29)	(252.61)
Finance costs	207.37	209.62
Impairment of accrued interest on loan given to subsidiary	33.28	30.57
Impairment of investment in subsidiary	1,485.49	3,000.00
Impairment of loan given to subsidiary	6,467.66	2,745.00
Operating profit before working capital changes	**4,497.70**	**3,927.95**
Working capital adjustments:		
(Increase) / decrease in other assets	(121.19)	(741.83)
(Increase)/ decrease in other financial assets	0.77	(20.05)
(Increase)/ decrease in trade and other receivables and prepayments	(3,507.01)	3,739.61
(Increase)/ decrease in inventories	452.60	842.34
Increase/ (decrease) in other current liabilities	(80.75)	(48.96)
Increase/ (decrease) in other financial liabilities	312.35	175.53
Increase/(decrease) in provisions	106.43	20.15
Increase/ (decrease) in trade and other payables	4,359.09	(630.72)
Cash generated from operations	**6,019.99**	**7,264.02**
Income tax paid	(635.50)	(1,582.77)
Net cash flows from operating activities (A)	**5,384.49**	**5,681.25**
B. Cash flow from investing activities		
Proceeds from sale of property, plant and equipment	10.50	1,027.60
Purchase of property, plant and equipment	(6,787.08)	(3,894.02)
Investment in mutual fund	-	(3,000.00)
Proceeds from sale of mutual fund	-	997.09
Advance received against sale of land	-	(121.62)
Proceeds/ (Investment) in relation to term deposits	(118.56)	849.92
Interest received	146.48	178.27
Net cash flows used in investing activities (B)	**(6,748.66)**	**(3,962.76)**
C. Cash flow from financing activities		
Interest paid	(199.91)	(209.62)
Proceeds from/(Repayment) of short term borrowings (net)	2,205.52	(1,849.39)
Final dividend paid on shares	(949.00)	(949.86)
Net cash flows generated from/ (used in) financing activities (C)	**1,056.61**	**(3,008.87)**
Net decrease in cash and cash equivalents (A+B+C)	(307.56)	(1,290.38)
Cash and cash equivalents at the beginning of the period	1,961.34	2,626.29
Cash and cash equivalents as at period end	**1,653.78**	**1,335.91**
Components of cash and cash equivalents:		
Balances with banks:		
On current accounts	1,600.85	1,284.51
Deposit with original maturity of less than 3 months	50.54	50.52
Cash in hand	2.39	0.88
Cash and cash equivalents as at period end	**1,653.78**	**1,335.91**

PRECISION CAMSHAFTS LIMITED

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of Precision Camshafts Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Precision Camshafts Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Precision Camshafts Limited** (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 specified under section 143(10) of the Act 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 Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Memco Engineering Private Limited	Wholly Owned Subsidiary
2	PCL (International) Holding B.V., Netherlands	Wholly Owned Subsidiary
3	MFT Motoren und Fahrzeugtechnik GmbH, Germany	Step Down Wholly Owned Subsidiary of PCL (International) Holding B.V., Netherlands (upto September 08, 2025)

4	Emoss Mobile Systems B.V., Netherlands	Step Down Wholly Owned Subsidiary of PCL (International) Holding B.V., Netherlands

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 auditor 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the 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 3 subsidiaries included in the Statement, whose interim financial information reflect total assets of Rs. 8,849.05 as at September 30, 2026 and total revenues of Rs. 1,830.53 and Rs. 4,572.73 lakhs, total net loss after tax of Rs. 7,051.75 and Rs. 7,677.96 lakhs and total comprehensive loss of Rs. 7,006.20 and Rs. 7,565.56 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash outflow net of Rs. 1,639.38 for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. These interim financial information have been furnished to us by the 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 auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

MSKA & ASSOCIATES LLP Chartered Accountants

Yogesh Yewale
Partner
Membership No.: 158877
UDIN: 26158877ESTSSC2798

Place: Pune
Date: November 06, 2026

PRECISION CAMSHAFTS LIMITED

Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255

CIN: L24231PN1992PLC067126

Statement of Unaudited Consolidated Financial Result for the quarter and half year ended September 30, 2026

(Rs. In lakhs, Except Earnings per share)

Sr. no	Particulars	Consolidated					
		Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	Revenue from operations	20,850.25	18,789.49	19,818.27	39,639.74	39,318.60	77,287.57
	Other income	1,292.21	1,296.27	979.40	2,588.48	3,718.27	5,184.01
	Total Income	**22,142.46**	**20,085.76**	**20,797.67**	**42,228.22**	**43,036.87**	**82,471.58**
2	**Expenses**						
	Cost of raw materials consumed	7,226.80	6,235.48	6,882.99	13,462.28	13,553.43	26,730.00
	(Increase) / decrease in inventories of finished goods, work-in-progress	(38.93)	563.90	158.99	524.97	234.10	(173.34)
	Employee benefits expense	3,528.85	3,360.75	3,726.02	6,889.60	7,708.71	13,964.99
	Finance costs	129.47	125.24	192.96	254.71	384.75	681.37
	Depreciation and amortisation expense	1,034.89	1,021.50	1,225.31	2,056.39	2,507.18	4,545.26
	Other expenses	8,851.30	7,907.22	7,736.68	16,758.52	15,052.22	29,920.75
	Total expenses	**20,732.38**	**19,214.09**	**19,922.95**	**39,946.47**	**39,440.39**	**75,669.03**
3	**Profit before exceptional item and tax (1-2)**	**1,410.08**	**871.67**	**874.72**	**2,281.75**	**3,596.48**	**6,802.55**
4	**Exceptional items (Refer Note 5)**	420.86	397.02	949.69	817.88	949.69	1,056.78
5	**Profit before tax (3+4)**	**1,830.94**	**1,268.69**	**1,824.41**	**3,099.63**	**4,546.17**	**7,859.33**
6	**Tax expense**						
	Current tax	302.59	98.65	519.02	401.24	849.06	1,410.32
	(Excess)/short provision of tax relating to earlier years	-	-	-	-	-	36.42
	Deferred tax	235.82	325.35	(10.87)	561.17	499.22	1,288.06
	Total tax expense	**538.41**	**424.00**	**508.15**	**962.41**	**1,348.28**	**2,734.80**
7	**Profit for the period/year (5-6)**	**1,292.53**	**844.69**	**1,316.26**	**2,137.22**	**3,197.89**	**5,124.53**
8	**Other comprehensive income**						
	A. Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
	Re-measurement gains on defined benefit plans	32.49	24.33	4.33	56.82	8.66	333.44
	Income tax effect	(8.18)	(6.12)	(1.09)	(14.30)	(2.18)	(83.92)
	Total Other comprehensive income not to be reclassified to profit or loss in subsequent periods, net of tax	**24.31**	**18.21**	**3.24**	**42.52**	**6.48**	**249.52**
	B. Other comprehensive income to be reclassified to profit or loss in subsequent periods:						
	Exchange differences on translation of foreign operations	36.48	53.65	1,265.43	90.13	775.04	642.08
	Total other comprehensive income to be reclassified to profit & loss in subsequent periods:	**36.48**	**53.65**	**1,265.43**	**90.13**	**775.04**	**642.08**
	Total other comprehensive income for the period/year [A+B]	**60.79**	**71.86**	**1,268.67**	**132.65**	**781.52**	**891.60**
9	**Total comprehensive income for the period/year, net of tax (7+8)**	**1,353.32**	**916.55**	**2,584.93**	**2,269.87**	**3,979.41**	**6,016.13**

PRECISION CAMSHAFTS LIMITED

Sr. no	Particulars	Consolidated					
		Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
10	**Profit for the period/year**	**1,292.53**	**844.69**	**1,316.26**	**2,137.22**	**3,197.89**	**5,124.53**
	Attributable to:						
	Owners of the Company	1,292.53	844.69	1,316.26	2,137.22	3,197.89	5,124.53
	Non Controlling Interests	-	-	-	-	-	-
		1,292.53	**844.69**	**1,316.26**	**2,137.22**	**3,197.89**	**5,124.53**
11	**Total other comprehensive income for the period/year**	**60.79**	**71.86**	**1,268.67**	**132.65**	**781.52**	**891.60**
	Attributable to:						
	Owners of the Company	60.79	71.86	1,268.67	132.65	781.52	891.60
	Non Controlling Interests	-	-	-	-	-	-
		60.79	**71.86**	**1,268.67**	**132.65**	**781.52**	**891.60**
12	**Total comprehensive income for the period/year**	**1,353.32**	**916.55**	**2,584.93**	**2,269.87**	**3,979.41**	**6,016.13**
	Attributable to:						
	Owners of the Company	1,353.32	916.55	2,584.93	2,269.87	3,979.41	6,016.13
	Non Controlling Interests	-	-	-	-	-	-
		1,353.32	**916.55**	**2,584.93**	**2,269.87**	**3,979.41**	**6,016.13**
13	Paid up equity share capital (Face Value of Rs.10 Each)	9,498.58	9,498.58	9,498.58	9,498.58	9,498.58	9,498.58
14	Reserves excluding revaluations reserves						74,064.46
15	**Earnings per share of Rs.10 each:** (not annualised for quarter & period)						
	a) Basic	1.36	0.89	1.39	2.25	3.37	5.40
	b) Diluted	1.36	0.89	1.39	2.25	3.37	5.40



PRECISION CAMSHAFTS LIMITED
Regd. Office : D5 M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255
CIN: L24231PN1992PLC067126
Notes to Unaudited Consolidated Financial Result for the Quarter and Half Year Ended September 30, 2026

1 The consolidated financial results include results of Precision Camshafts Limited (hereinafter referred to as "the Holding Company"), and the following subsidiaries, together referred to as "the Group".

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Memco Engineering Private Limited	Wholly Owned Subsidiary
2	PCL (International) Holding B.V., Netherlands	Wholly Owned Subsidiary
3	MFT Motoren and Fahrzeugtechnik GmbH, Germany	Step Down Wholly Owned Subsidiary of PCL (International) Holding B.V., Netherlands (upto September 08, 2025)
4	EMOSS Mobile Systems B.V	Step Down Wholly Owned Subsidiary of PCL (International) Holding B.V., Netherlands

2 The above unaudited financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and thereafter approved and taken on records by the Board of Directors of the Holding Company at the meeting held on November 06, 2026 which have been subjected to limited review by the statutory auditors of the Group and they have issued an unmodified conclusion.

3 The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 as amended from time to time.

4 The Group is engaged in manufacturing of auto components.The chief Operating Decision Maker (CODM) reviews the operation of the Group as one single operating segment. Hence no separate segment information has been furnished.

5 **Exceptional item :**

Exceptional items includes following:

Particulars	Consolidated					
	Quarter ended			Half-year ended		Year Ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Compensation received from customer	420.86	397.02	769.05	817.88	769.05	1,195.13
Statutory Impact of new labour code (Refer Note 6)	-	-	-	-	-	(318.99)
Gain on de-consolidation*	-	-	935.04	-	935.04	935.04
FCTR Balance Reversal with respect to MFT*	-	-	(754.40)	-	(754.40)	(754.40)
Net Amount	**420.86**	**397.02**	**949.69**	**817.88**	**949.69**	**1,056.78**

*The step-down subsidiary of the Group, MFT Motoren und Fahrzeugtechnik GmbH, Germany ("MFT"), has filed an application for initiation of insolvency and liquidation proceedings before the Dresden District Court. The Court has admitted the application and a provisional liquidator was appointed on September 08, 2025, consequently resulting into loss of control for the Parent Company with effect from the said date, in accordance with the requirements of Ind AS 110 – Consolidated Financial Statements.
Consequent to the acceptance of insolvency petition, the financial statements of MFT Motoren und Fahrzeugtechnik GmbH, Germany have been prepared on a liquidation basis as at September 08, 2025, recognising all assets and liabilities at expected realisable value/settlement value. The Group has also de-consolidated MFT Motoren und Fahrzeugtechnik GmbH, Germany from the said date by derecognising all assets and liabilities relating to MFT Motoren und Fahrzeugtechnik GmbH, Germany in the consolidated financial results, resulting into a gain of INR 935.04 Lakhs. Further, the foreign currency translation reserve loss amounting to INR 754.40 Lakhs relating to this subsidiary since inception has been reclassified from Other Comprehensive Income in Equity to Statement of Profit and Loss and disclosed under Exceptional items.

6 On November 21, 2025, the Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes").
Based on the requirements of New Labour Codes and relevant Accounting Standards, the Group has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost of gratuity liability and leave encashment liability to the employees amounting to INR 265.77 lakhs and INR 53.22 lakhs respectively during the year ended March 31, 2026. The Group continues to monitor the finalisation of State Rules and clarifications from the Goverment on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

7 The Board of Directors of Holding Company , in their meeting on May 22, 2026, proposed a final dividend of Rs. 1.00 per equity share and the same was approved by the shareholders at the Annual General Meeting held on July 30, 2026. During current quarter, the dividend has been paid by the Holding Company.

8 Previous period/year figures have been regrouped/ rearranged wherever considered necessary.

For and on behalf of the Board of Directors of
Precision Camshafts Limited

PRECISION CAMSHAFTS LIMITED

Ravindra R. Joshi
Whole-time Director & CFO

Place: Solapur
Date: November 06, 2026

PRECISION CAMSHAFTS LIMITED
Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255
CIN: L24231PN1992PLC067126
Statement of Consolidated unaudited asset and liabilities as at September 30, 2026

(Rs. In lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	36,972.43	28,991.74
(b) Capital work-in-progress	2,880.40	6,489.29
(c) Investment property	286.62	289.25
(d) Goodwill on consolidation	1,358.97	1,358.97
(e) Other intangible assets	102.11	68.59
(f) Financial assets		
(i) Investments	7.46	7.46
(ii) Other financial assets	489.47	619.02
(g) Deferred tax assets (net)	154.05	176.01
(h) Other non-current assets	1,240.88	483.10
Total non-current assets	**43,492.39**	**38,483.43**
II.Current assets		
(a) Inventories	8,219.36	8,212.08
(b) Financial assets		
(i) Investments	36,900.68	35,660.41
(ii) Trade receivables	15,889.42	12,531.58
(iii) Cash and cash equivalents	1,940.33	3,887.88
(iv) Bank balances other than (iii) above	3,910.33	3,739.49
(v) Other financial assets	285.90	163.99
(c) Current tax assets (net)	807.30	573.04
(d) Other current assets	1,837.19	1,701.40
Total current assets	**69,790.51**	**66,469.87**
Total Assets	**1,13,282.90**	**1,04,953.30**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	9,498.58	9,498.58
(b) Other equity	75,383.35	74,063.34
Total Equity attributable to equity holders of Holding company	**84,881.93**	**83,561.92**
Non controlling interest	-	-
Total equity	**84,881.93**	**83,561.92**
Liabilities		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	525.53	930.47
(b) Provisions	1,434.62	1,350.13
(c) Deferred tax liabilities (net)	2,162.76	1,609.31
(d) Other non-current liabilities	105.09	104.92
Total non-current liabilities	**4,228.00**	**3,994.83**
II.Current liabilities		
(a) Financial liabilities		
(i) Borrowings	6,634.34	4,352.96
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	2,252.41	1,000.88
- total outstanding dues of creditors other than micro enterprises and small enterprises	10,129.32	6,827.03
(iii) Other financial liabilities	3,326.62	2,911.69
(iv) Lease liabilities	320.54	147.81
(b) Other current liabilities	1,108.16	1,752.64
(c) Provisions	307.44	308.29
(d) Current tax liabilities (net)	94.14	95.25
Total current liabilities	**24,172.97**	**17,396.55**
Total liabilities	**28,400.97**	**21,391.38**
Total Equity and Liabilities	**1,13,282.90**	**1,04,953.30**

PRECISION CAMSHAFTS LIMITED

PRECISION CAMSHAFTS LIMITED

Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255

CIN: L24231PN1992PLC067126

Statement of Unaudited Consolidated Cash Flows for the Half Year ended September 30, 2026

(Rs. In Lakhs)

Particulars	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	3,099.63	4,546.17
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation, amortisation and impairment of property, plant and equipment and intangible assets	2,056.39	2,507.18
Net foreign exchange loss/(gain) differences (unrealised)	67.88	(69.65)
Gain on mutual fund (realised and unrealised)	(1,240.27)	(1,209.60)
Gain on sale of asset (Net)	(2.26)	(859.21)
Finance income	(144.44)	(197.97)
Finance costs	254.71	384.75
Gain on deconsolidation	-	(935.04)
Dividend income	(0.69)	(0.69)
Reversal of inventory provision	(816.47)	-
Operating profit before working capital changes	**3,274.48**	**4,165.94**
Working capital adjustments:		
(Increase) / decrease in trade and other receivables and prepayments	(3,903.25)	3,785.32
(Increase) / decrease in inventories	809.19	240.69
(Increase) / decrease in other assets	(98.11)	(566.56)
(Increase) / decrease in other financial assets	(46.33)	143.42
Increase / (decrease) in other current liabilities	(248.90)	1,194.02
Increase / (decrease) in other financial liabilities	320.54	(75.90)
Increase / (decrease) in provisions	140.46	136.53
Increase / (decrease) in trade and other payables	4,513.06	(1,025.52)
Cash generated from operations	**4,761.14**	**7,997.94**
Income tax paid (net of refunds)	(641.35)	(1,588.24)
Net cash flows generated from operating activities (A)	**4,119.79**	**6,409.70**
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(7,049.38)	(4,896.71)
Proceeds from sale of property, plant and equipment	10.50	1,063.45
Advance received against sale of land	-	(121.62)
Investments in financial instruments	-	(1,152.99)
Investment in relation to term deposits	(118.56)	-
Interest received (finance income)	147.04	179.55
Net cash flows used in investing activities (B)	**(7,010.40)**	**(4,928.32)**
C. Cash flow from financing activities		
Interest paid	(247.25)	(377.54)
Proceeds/(Repayment) in relation to borrowings (net)	2,281.38	(1,944.13)
Final dividend paid on shares	(949.00)	(949.16)
Payment of lease obligation	(232.20)	(204.98)
Net cash flows generated from/(used in) financing activities (C)	**852.93**	**(3,475.81)**
Net decrease in cash and cash equivalents	(2,037.68)	(1,994.43)
Effect of exchange differences on translation of foreign currency on cash and cash equivalents	90.13	775.05
Less: Cash and Cash Equivalent Derecognised on loss of Control	-	(24.69)
Cash and cash equivalents at the beginning of the period	3,887.88	4,879.30
Cash and cash equivalents as at period end	**1,940.33**	**3,635.23**

Components of cash and cash equivalents:		
Balances with banks:		
On current accounts	1,886.14	3,583.51
Deposit with original maturity of less than 3 months	50.54	50.52
Cash in hand	3.65	1.20
Cash and cash equivalents at period end	**1,940.33**	**3,635.23**

PRECISION CAMSHAFTS LIMITED