



High Performance Cutting Tools



October 30, 2025

General Manager,
Listing / Compliance Department,
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Dear Sir,

Subject: Outcome of Board Meeting held on October 30, 2025

Pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held on October 30, 2025 has approved the Unaudited financial result of the Company for the quarter and half year ended September 30, 2025.

We enclose copy of the Unaudited financial result of the Company for the quarter and half year ended September 30, 2025, along with Limited Review Report dated October 30, 2025 of M/s. Sharp & Tannan Associates, Chartered Accounts, statutory auditors of the Company in respect of the said Financial Results.

The Board Meeting commenced at 3.30 p.m. and concluded at 5.10 p.m

The above announcement is also being made available on the Company's website at www.forbesprecision.co.in

Yours faithfully,
For **Forbes Precision Tools and Machine Parts Limited**

Rupa Khanna
Company Secretary and Compliance Officer
Membership No. A33322

Forbes Precision Tools and Machine Parts Limited
Registered Office
Forbes' Building, Charanjit Rai Marg, Fort,
Mumbai-400 001, Maharashtra, India.
(T) +91-22-69138900

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B-13, MIDC Waluj, Chhatrapati Sambhajnagar
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**Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of
FORBES PRECISION TOOLS AND MACHINE PARTS LIMITED for the quarter & six months ended
September 30, 2025, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015**

To,

The Board of Directors

FORBES PRECISION TOOLS AND MACHINE PARTS LIMITED

(CIN – L29256MH2022PLC389649)

Forbes Building, Charanjit Rai Marg,

Fort, Mumbai – 400 001

Introduction

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **FORBES PRECISION TOOLS AND MACHINE PARTS LIMITED** ("the Company") for the quarter & six months ended September 30, 2025, together with notes thereon ("the Statement"), 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, 2015").
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on October 30, 2025, 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 ("the Act"), read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Companies Act, 2013 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.



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Conclusion

4. Based on our review conducted as stated 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 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations 2015, in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Sharp & Tannan Associates

Chartered Accountants

Firm's Reg. No.: 109983W

by the hand of

Parthiv S Desai

Partner

Membership No.: (F) 042624

UDIN: 25042624BMOCYZ2678

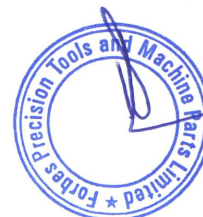
Mumbai, October 30, 2025

Statement of Profit & Loss for the Quarter and Six months ended 30th September, 2025

(Rs.in Lakhs)

Particulars	Quarter ended			Half year ended		Year Ended
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1 Income						
Revenue from operations	6,327	5,241	5,754	11,568	10,931	23,266
Other income	72	87	198	159	219	438
Total Income	6,399	5,328	5,952	11,727	11,150	23,704
2 Expenses						
Cost of materials consumed	2,448	1,782	1,714	4,230	3,359	7,446
Purchases of stock-in-trade	-	-	5	-	35	32
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(390)	(116)	261	(506)	180	504
Employee benefits expense	1,083	1,131	1,216	2,214	2,285	4,403
Finance costs	37	45	13	82	38	113
Depreciation and amortisation expense	388	375	339	763	653	1,350
Other expenses	1,729	1,603	1,408	3,332	2,952	5,768
Total expenses	5,294	4,820	4,956	10,114	9,502	19,616
3 Profit / (Loss) before exceptional items and tax	1,105	508	996	1,613	1,648	4,088
4 Exceptional items (Net)	-	-	-	-	-	-
5 Profit / (Loss) before tax for the period/ year	1,105	508	996	1,613	1,648	4,088
6 Tax expense						
Current tax	271	141	232	411	386	948
(Excess) / short provision for tax of earlier years	-	-	22	-	22	22
Deferred tax	4	(14)	7	(10)	21	243
	275	127	261	401	429	1,213
7 Profit / (Loss) after tax for the period / year	830	381	735	1,212	1,219	2,875
8 Other Comprehensive Income						
(i) Items that will not be reclassified to Statement of Profit or Loss						
Remeasurement of the defined benefit plans	(20)	12	9	(8)	(67)	(35)
(ii) Income tax relating to Items that will not be reclassified to Statement						
Deferred Tax Expenses	5	(3)	(2)	2	17	9
Other Comprehensive Income (net of tax)	(15)	9	7	(6)	(50)	(26)
9 Total Comprehensive Income for the period / year	815	390	742	1,206	1,169	2,849
10 Paid-up equity share capital (Face Value of Rs. 10 each)	5,159	5,159	5,159	5,159	5,159	5,159
11 Other equity (excluding Revaluation Reserve)						11,465
12 Basic and diluted earnings per equity share (after exceptional items),(Quarterly and year to date EPS not annualised)	Rs.1.61	Rs.0.74	Rs.1.42	Rs.2.35	Rs.2.36	Rs.5.57
13 Basic and diluted earnings per equity share (before exceptional items), (Quarterly and year to date EPS not annualised)	Rs.1.61	Rs.0.74	Rs.1.42	Rs.2.35	Rs.2.36	Rs.5.57

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Forbes Precision Tools and Machine Parts Limited

Registered Office

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Notes:

1. The results of the quarter & Six months ended 30th Sept, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 30th October, 2025 and have been subjected to a Limited Review by the statutory auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above financial results of the Company have been prepared in accordance with the Indian Accounting Standard ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
3. The Board of Directors has declared an interim dividend of Rs.5/- per equity share of the face value of Rs.10/- each for financial year 2025-26 at their meeting held on 24th April, 2025. The same was subsequently paid on 8th June, 2025.
4. The operating segment of the Company is identified to be, "Precision cutting tools and related components". Therefore, the disclosure as per Regulation 33(I)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable.
5. The Indian Parliament has approved the Code on Social Security, 2020 ("the code") which, inter alia, deals with employees benefits during employment and post-employment. The code has been published in the Gazette of India. The effective date of the code is yet to be notified and the rules for quantifying the financial impact are also yet to be issued. In view of this, the impact of change, if any, will be assessed and recognized post notification of the relevant provisions.
6. Figures for the previous periods are re-classified/ re-arranged/ regrouped, wherever necessary, to correspond with the current period's classification/ disclosure.

For Forbes Precision Tools and Machine Parts Limited

**Place: Mumbai
30th October 2025**


**(Mahesh Tahilyani)
Managing Director
DIN: 01423084**



1. Statement of Assets and Liabilities as at 30th September, 2025

Particulars	(Rs.in Lakhs)	
	As at Sep. 30, 2025 (Unaudited)	As at Mar. 31, 2025 (Audited)
Assets		
1 Non-current assets		
Property, Plant and Equipment	10,393	9,946
Right-of-use assets	941	1,015
Capital work-in-progress	132	820
Other Intangible assets	37	40
Financial Assets:		
i) Investments	—*	—*
ii) Other financial assets	121	115
	121	115
Tax assets		
i) Income tax assets (net)	657	1,027
	657	1,027
Other non-current assets	114	50
Total Non-current assets	12,395	13,013
2 Current assets		
Inventories	3,776	3,193
Financial Assets:		
i) Investments	2,469	4,396
ii) Trade receivables	2,979	3,304
iii) Cash and cash equivalents	654	748
iii) Bank balances other than (ii) above	49	—*
iv) Loans & Advances	9	—
v) Other financial assets	—	—
	6,160	8,448
Other current assets	406	349
	6,566	8,797
Total Current assets	10,342	11,990
Total Assets	22,737	25,003
Equity and Liabilities		
Equity		
Equity share capital	5,159	5,159
Other equity	10,091	11,465
Total Equity	15,250	16,624
Liabilities		
1 Non-current liabilities		
Financial liabilities:		
i) Borrowings	1,270	1,487
ii) Lease Liabilities	87	139
iii) Other financial liabilities	135	127
	1,492	1,753
Provisions	—	—
Deferred tax liabilities (net)	460	471
Other non-current liabilities	—	—
Total Non-current liabilities	1,952	2,224
2 Current liabilities		
Financial liabilities:		
i) Borrowings	462	481
ii) Lease Liabilities	132	141
iii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises; and	890	741
b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,161	1,601
iv) Other financial liabilities	682	1,079
	4,327	4,043
Other current liabilities	797	1,165
Provisions	—	—
Current tax liabilities (net)	411	947
Total Current Liabilities	5,535	6,155
Total Liabilities	7,487	8,379
Total Equity and Liabilities	22,737	25,003

* Denotes amount less than Rs.50,000

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2. Statement of Cash flows for the the Six months ended 30th September, 2025

	For the period ended Sep. 30, 2025 (Unaudited)	(Rs. in Lakhs) For the period ended Sep. 30, 2024 (Unaudited)
Cash flows from operating activities		
Profit before tax	1,613	1,648
Adjustments for -		
Depreciation and amortisation expense	762	653
(i) Bank deposits	-*	(2)
Finance costs	82	38
Dividend Income from long-term investments	-	(6)
Dividend/ Interest Income from Mutual fund	(128)	
(Gain)/loss on disposal of property, plant and equipment	-	(2)
Provision for doubtful loans and advances	(4)	-
Advances written off	-	1
Trade receivables written off	4	-
Gain on fair value of Current investments	29	(18)
Credit balances / excess provision written back	-	(161)
Net unrealised exchange loss	97	(49)
	<u>842</u>	<u>454</u>
Operating profit before working capital changes	2,455	2,102
Changes in working capital:		
Decrease / (increase) in trade and other receivables	336	1,412
(Increase) in inventories	(583)	167
(Increase)/ decrease in other assets	(70)	(264)
Increase in trade and other payables	596	159
(Decrease) in provisions	(8)	(732)
Increase in other liabilities	(367)	78
	<u>(96)</u>	<u>820</u>
Cash inflow / (outflow) from operations	2,359	2,922
Income taxes (paid)/ refunds received (net)	<u>(577)</u>	<u>(709)</u>
(a) Net cash flow inflow / (outflow) from operating activities	1,782	2,213
Cash flows from investing activities:		
Payments for property, plant and equipment (net of capital creditors and including capital advances, capital work-in-progress, investment properties and intangible assets)	(922)	(1,063)
Proceeds from disposal of property, plant and equipment	-	5
Other Bank balance	(49)	
Purchase of current investments	1,898	(1,891)
Other Loans & Advances	(9)	(7)
Interest received	-*	2
Dividend/ Interest received from Mutual fund	128	6
	<u>1,046</u>	<u>(2,948)</u>
(b) Net cash (outflow) / inflow from investing activities		
Cash flows from financing activities:		
Proceeds from long-term borrowings	-	-
Repayment of long-term borrowings	(237)	(121)
Finance costs paid	(74)	(85)
Dividend paid	(2,531)	-
Payment of Lease Liabilities	(80)	(78)
	<u>(2,922)</u>	<u>(284)</u>
(c) Net cash inflow / (outflow) from financing activities		
(d) Net increase/ (decrease) in cash and cash equivalents (a + b + c)	(94)	(1,019)
(e) Cash and cash equivalents as at the commencement of the year	748	1,596
(f) Cash and cash equivalents as at the end of the year (d + e)	654	577

Reconciliation of cash and cash equivalents as per the cash flow statements

Cash and cash equivalents as per above comprise of the following

	Sep. 30, 2025 in Lakhs	Sep. 30, 2024 in Lakhs
Balances with bank		
- In current accounts	433	279
- In EEFC Accounts	221	298
- In deposit accounts (with original maturity upto 3 months)	-	-
Balances as per statement of cash flows	654	577

Notes:

- The above Cash Flow Statement has been prepared under the "Indirect Method" setout in Indian Accounting Standard - 7 on Statement of Cash Flows.
- Previous year figures have been regrouped/ reclassified, wherever necessary to confirm to current year classification.

* Denotes amount less than Rs.50,000

