

**Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of
FORBES PRECISION TOOLS AND MACHINE PARTS LIMITED for the quarter ended June 30,
2026, 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 ended June 30, 2026, 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 August 12, 2026, 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.

Mumbai, August 12, 2026

Sharp & Tannan Associates

Chartered Accountants

Firm's Reg. No.: 109983W

by the hand of



Parthiv S Desai

Partner

Membership No.: (F) 042624

UDIN: 26042624BGAXOK5076

Statement of Profit & Loss for the quarter ended 30th June, 2026

(Rs.in Lakhs)

Particulars	Quarter ended			Year ended
	30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1 Income				
Revenue from operations	6,755	7,096	5,241	25,101
Other income	79	142	87	373
Total Income	6,834	7,238	5,328	25,474
2 Expenses				
Cost of materials consumed	2,348	2,656	1,782	9,332
Purchases of stock-in-trade	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	92	(375)	(116)	(1,252)
Employee benefits expense	1,245	1,277	1,131	5,044
Finance costs	37	40	45	166
Depreciation and amortisation expense	400	392	375	1,551
Other expenses	1,522	1,715	1,603	6,683
Total expenses	5,644	5,705	4,820	21,524
3 Profit / (Loss) before exceptional items and tax	1,190	1,533	508	3,950
4 Exceptional items (Net)	-	-	-	-
5 Profit / (Loss) before tax for the period/ year	1,190	1,533	508	3,950
6 Tax expense				
Current tax	299	411	141	1,116
(Excess) / short provision for tax of earlier years	(6)	-	-	23
Deferred tax	(6)	16	(14)	(66)
	287	427	127	1,073
7 Profit / (Loss) after tax for the period / year	903	1,106	381	2,877
8 Other Comprehensive Income				
(i) Items that will not be reclassified to Statement of Profit or Loss				
Remeasurement of the defined benefit plans	(31)	(92)	12	(85)
(ii) Income tax relating to Items that will not be reclassified to Statement of Profit or Loss				
Deferred Tax Expenses	(8)	23	(3)	21
Other Comprehensive Income (net of tax)	(39)	(69)	9	(64)
9 Total Comprehensive Income for the period / year	864	1,037	390	2,813
10 Paid-up equity share capital (Face Value of Rs. 10 each)	5,159	5,159	5,159	5,159
11 Other equity (excluding Revaluation Reserve)				11,699
12 Basic and diluted earnings per equity share (after exceptional items), (Quarterly and year to date EPS not annualised)	Rs.1.75	Rs.2.14	Rs.0.74	Rs.5.58
13 Basic and diluted earnings per equity share (before exceptional items), (Quarterly and year to date EPS not annualised)	Rs.1.75	Rs.2.14	Rs.0.74	Rs.5.58

Contd ...



Forbes Precision Tools and Machine Parts Limited
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B-13, MIDC Waluj, Chhatrapati Sambhajnagar
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(T) +91-0240-2553421/22



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Notes:

1. The results of the quarter ended 30th June 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 12th August 2026 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 operating segment of the Company is identified to be, "Precision cutting tools and related components". Therefore, the disclosure as per Regulation 33(l)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable.
4. 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
12th August 2026**



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

