

RUSHABH PRECISION BEARINGS LIMITED

CIN: L99999MH1989PTC053093

Regd. Office: Vijay Industrial Gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad, Mumbai, Malad West, Maharashtra, India, 400064

Email: compliance.rushabh@gmail.com **Website:** www.rushabhbearings.com **Phone (O):** +91 9818148490

Date: 19th June, 2026

To,

<p>The Secretary Corporate Relations Department BSE Limited Floor 25, P.1 Towers. Dalai Street, Mumbai-400001 Scip Code: 531371</p>	<p>The Secretary Corporate Relations Department The National Stock Exchange of India Limited Exchange Plaza. Bandra-Kurla Complex, Bandra East. Mumbai -400059 Symbol: RUSHABEAR</p>
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Subject: Declaration/ Disclosure regarding Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

Pursuant to Regulation 33 (2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm, declare and certify that the Financial Statements for the period ended 31st March, 2026 do not contain any false, misleading statements or figures and do not omit material fact which may make the statement or figures contained therein misleading.

This is for your information and records.

Please take the same on your record

Yours Truly,

For, Rushabh Precision Bearings Limited

Biswajeet Mukherjee
Managing Director
DIN: 10432026

RUSHABH PRECISION BEARINGS LIMITED

CIN: L99999MH1989PTC053093

Regd. Office: Vijay Industrial Gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad,
Mumbai, Malad West, Maharashtra, India, 400064

Email: compliance.rushabh@gmail.com **Website:** www.rushabhbearings.com **Phone (O):** +91 9818148490

Date: 19th June, 2026

To,
The Secretary
National Stock Exchange of India Limited
09th Floor, Adani Inspire,
Bandra Kurla Complex,
Bandra East, Mumbai - 400051

Scrip Code: **531371**
Symbol: **RUSHABEAR**

Subject: Clarification regarding deficiency observed in submission of Outcome of Board Meeting: Financial Results dated 19th May, 2026

Dear Sir/Madam,

With reference to your email regarding the deficiency observed in the submission of the Outcome of Board Meeting relating to the Financial Results submitted to the Exchange on 19th May, 2026, we would like to submit the following clarification:

We would like to clarify that the declaration by Managing Director and CFO as required under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, was inadvertently missed while filing the financial results with the Exchange due to an unintentional oversight during the submission process.

The omission was procedural in nature and there was no intention on the part of the Company to delay, suppress, or withhold any information required to be disclosed under the applicable regulatory provisions.

The Company confirms that the Statutory Auditors have issued an unmodified and unqualified opinion on the Standalone Audited Financial Results for the financial year ended 31st March, 2026. The required declaration confirming the same, duly signed by the Managing Director and Chief Financial Officer, was subsequently prepared and submitted to the Exchange.

The Company has taken note of the observation and has further strengthened its internal review and compliance mechanism to ensure that all applicable disclosures, declarations, and documents are duly verified and submitted within the prescribed timelines in future.

We trust the above clarification addresses the observation raised by the Exchange. Kindly take the same on record.

Thanking you.

For, Rushabh Precision Bearings Limited

Biswajeet Mukherjee
Managing Director
DIN: 10432026



RAJESH LAXMI & ASSOCIATES

Chartered Accountants
205, Vasant Complex,
38 Veer Savarkar Block,
Shakarpur, Delhi – 110 092
Phone: +91-11-22051289
Email:rguptaca@gmail.com

To,

The Board of Directors
RUSHABH PRECISION BEARINGS LTD.
Vijay industrial gala No 214,
2nd floor, Chincholi Bunder, Link Road, Malad,
Mumbai,Maharashtra, India, 400064

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of **RUSHABH PRECISION BEARINGS LIMITED** (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. 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 loss and other financial information for the 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 ("the Act"). Our responsibilities under those SAs are further described in the Auditors Responsibilities for the Audit of the Annual 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 statements 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 on the annual financial results.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual 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 the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual 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 responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the annual 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 annual 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 annual 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(3) (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 controls 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 in the annual financial results made by the Management and Board of Directors. Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 annual 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 annual financial results, including the disclosures, and whether the annual 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 changes with governance with the statement that we have complied with relevant ethical requirement 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.

Emphasis of Matter

We draw attention to Note 2 -Property ,Plant & Equipments to the accompanying annual financial results relating to the revaluation of leasehold industrial land situated at GIDC estate held by the Company under a 99-year lease arrangement with renewal rights and the factory building. The Company has revalued such leasehold rights and factory building during the year based on a valuation report issued by an independent Registered Valuer and has accounted for the same in accordance with the applicable provisions of Indian Accounting Standards including Ind AS 116 “Leases” and Ind AS 16 “Property, Plant and Equipment”. The valuation is based on significant assumptions relating to the remaining useful and current valuation of factory building lease tenure, renewal rights, market comparable transactions and transferability of leasehold rights. Our opinion is not modified in respect of this matter.

Other Matter

The 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 unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Rajesh Laxmi & Associates

Chartered Accountants

FRN:012203N



(Rajesh Gupta)

Partner

Mem. No.090427

UDIN:26090427GNWXEW8570

Date : 19.05.2026

Place: Mumbai

RUSHABH PRECISION BEARINGS LTD

CIN: L99999MH1989PTC053093

Vijay industrial gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad, Mumbai, Malad West, Maharashtra, India, 400064

Statement of Standalone Audited Financial Results for the Quarter and Financial Year Ended 31st March 2026

Rs. In Lakhs

Particulars	For the Quarter ended			For the Financial Year ended	
	As at 31st March, 2026	As at 31st Dec, 2025	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
	Audited (Note 4)	Unaudited	Audited (Note 4)	Audited	Audited
1 Income from Operations					
a) Net Sales/Income From Operations	-	-	-	-	-
b) Other Operating Income	-	-	-	0.00	-
Total Income	-	-	-	0.00	-
2 Expenses :					
a) Cost of Materials Consumed	-	-	-	-	-
b) Purchase of Stock-in-Trade	-	-	-	-	-
c) Change in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-	-	-	-	-
d) Employee Benefit Expenses	0.60	0.60	-	2.40	-
e) Depreciation and Amortisation Expenses	-	-	-	-	-
f) Other Expenses	4.39	4.69	11.82	20.24	30.03
Total Expenses	4.99	5.29	11.82	22.64	30.03
3 Profit/Loss from operations before other income, finance cost & exceptional items	(4.99)	(5.29)	(11.82)	(22.64)	(30.03)
4 Add: Other Income	-	-	-	-	-
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(4.99)	(5.29)	(11.82)	(22.64)	(30.03)
6 Less: Finance Cost	-	-	-	-	-
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(4.99)	(5.29)	(11.82)	(22.64)	(30.03)
8 Less: exceptional Items	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax (7 + 8)	(4.99)	(5.29)	(11.82)	(22.64)	(30.03)
10 Tax Expense	-	-	-	-	-
11 Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(4.99)	(5.29)	(11.82)	(22.64)	(30.03)
12 Extraordinary items (net of tax)	-	-	-	-	-
13 Net Profit / (Loss) for the period (11 + 12)	(4.99)	(5.29)	(11.82)	(22.64)	(30.03)
14 Share of Profit / (loss) of associates *					
15 Minority Interest*	-	-	-	-	-
16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(4.99)	(5.29)	(11.82)	(22.64)	(30.03)
17 Paid up Equity Share capital (face value ₹ 10 per share)	90.00	90.00	90.00	90.00	90.00
18 Other Equity	-	-	-	-	-
19.i Earnings per Share(before extraordinary items) (not annualised for quarters) (Face value of ₹ 10/- each)					
- Basic EPS (in ₹)	(0.06)	(0.06)	(0.13)	(0.25)	(0.33)
- Diluted EPS (in ₹)	(0.06)	(0.06)	(0.13)	(0.25)	(0.33)
19.ii Earnings per Shar(after extraordinary items) (not annualised for quarters) (Face value of ₹ 10/- each)					
- Basic EPS (in ₹)	(0.06)	(0.06)	(0.13)	(0.25)	(0.33)
- Diluted EPS (in ₹)	(0.06)	(0.06)	(0.13)	(0.25)	(0.33)

* Applicable in the case of consolidated results.

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Notes :

- 1 The above audited standalone financial results of the Company for the quarter and year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 19.05.2026 . Further, Mr Biswajeet Mukherjee, Chairperson and Managing Director of the Company is duly authorized by the Board of Directors of the Company to sign the aforesaid financial results for the quarter and year ended March 31 , 2026.
- 2 The standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
- 3 The Company's business falls within single operating segment. Hence the Company has disclosed the segment information in its Standalone financial results in accordance with Ind AS 108 "Operating Segments".
- 4 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures upto the third quarter for the respective years. Also the figures upto the the third quarter had been reviewed and not subject to audit.
- 5 Figures of the previous periods have been regrouped, wherever considered necessary to make them comparable to current period's figures.
- 6 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.

Place : Mumbai
Date : 19.05.2026



By order of the Board
For Rushabh Precision Bearings Ltd.

A handwritten signature in blue ink that reads "Biswajeet".

Mr. Biswajeet Mukherjee
Chairman & Managing Director

RUSHABH PRECISION BEARINGS LTD
STATEMENT OF ASSETS AND LIABILITIES AS ON 31.03.2026

(₹ In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
	₹ In Lakhs	₹ In Lakhs
ASSETS		
1 Non-current assets		
(a) Property ,Plant & Equipments	710.18	70.58
(b) Financial Assets		
i. Loans & Advances	6.14	6.14
ii. Other Financials Asssets	20.28	20.28
(c) Deferred Tax Assets (Net)		-
(d) Other Assets	54.54	50.65
	-	-
2 Current assets		
(a) Inventories	432.05	432.05
(b) Financial Assets		
Trade receivables	207.53	207.53
Cash and cash equivalents	3.58	3.63
Other Financial Assets		
(c) Other Assets	62.13	59.91
TOTAL	1,496.42	850.77
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	900.00	900.00
(b) Other Equity	-579.89	-1,038.35
2 Non Current liabilities		
(a) Financial Liabilities	1,013.16	986.75
(b) Other liabilities	-	-
(c) Provisions	-	-
(d) Deferred Tax Liability (Net)	161.82	
3 Current liabilities		
(a) Financial Liabilities	-	-
(b) Trade payables		
Total outstanding dues of MSMEs	0.81	1.61
Total outstanding dues of other than MSMEs	-	0.25
(c) Other liabilities	0.51	0.51
(d) Provisions	-	-
TOTAL	1,496.42	850.77

For and on behalf of
RUSHABH PRECISION BEARINGS LTD

Biswajeet



Mr. Biswajeet Mukherjee (DIN: 10432026) Managing Director

Date: 19.05.2026

Place: Mumbai

RUSHABH PRECISION BEARINGS LTD

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD FROM 1ST APRIL, 2025 TO 31ST MARCH, 2026

(₹ In Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	₹ In Lakhs	₹ In Lakhs
I Income:		
(a) Revenue from Operations	-	-
(b) Other Income	0.00	-
Total Income(I)	0.00	-
II Expenses:		
(a) Cost of raw material and components consumed	-	-
(b) (Increase) / Decrease in Stock	-	-
(c) Employee benefits expense	2.40	-
(d) Finance costs	-	-
(e) Depreciation and amortization expense	-	-
(f) Other Expenses	20.24	30.03
Total Expenses(II)	22.64	30.03
III Profit/Loss before exceptional items and tax (I-II)	-22.64	-30.03
IV Less: exceptional Items	-	-
V Profit / (Loss) before tax (III- IV)	-22.64	-30.03
VI Tax expense:		
(1) Current tax	-	-
(2) Tax relating to earlier periods	-	-
(3) Deferred Tax	-	-
VII Loss for the year attributable to equity shareholders	-22.64	-30.03
Other Comprehensive Income		
Items that will not be reclassified to profit or loss		
Revaluation Surplus of Assets	642.92	
Related deferred tax liability	161.82	
Net other comprehensive income/(loss) for the year net of tax, attributable to equity shareholders	481.10	
VIII Total comprehensive income for the year net of tax, attributable to equity shareholders (VII+VIII)	458.46	-30.03
X Earnings per equity share:-Basic and diluted		
(1) Basic	-0.25	-0.33
(2) Diluted	-0.25	-0.33

For and on behalf of

RUSHABH PRECISION BEARINGS LTD

Biswajeet



Mr. Biswajeet Mukherjee (DIN: 10432026) Managing Director

Date: 19.05.2026

Place: Mumbai

RUSHABH PRECISION BEARINGS LTD
STATEMENT OF CASH FLOW FOR THE PERIOD FROM 1ST APRIL, 2025 TO 31ST MARCH, 2026

(₹ In Lakhs)

Particulars	For the year ended on 31st March 2026		For the year ended on 31st March 2025	
	₹ In Lakhs	₹ In Lakhs	₹ In Lakhs	₹ In Lakhs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		-22.64		-30.03
Adjustment For :				
Depreciation and Amortisation	-	-	-	-
Interest Expenses	-	-	-	-
Interest income	-0.00	-	-	-
		-0.00		-
Operating Profit before Working Capital Changes		-22.64		-30.03
Adjustment For Changes in Working Capital:				
(Increase) / Decrease in Trade Receivable	-	-	-	-
(Increase) / Decrease in Short Term Loans and Advances	-2.21	-	-2.24	-
(Increase) / Decrease in Inventories	-	-	-	-
(Increase) / Decrease in Other Current Assets	-	-	-	-
Increase / (Decrease) in Trade Payables	-1.06	1.86	1.86	-
Increase / (Decrease) in Other Current Liabilities	0.01	-1.49	-1.49	-
Increase / (Decrease) in Short term borrowings	-	-	-	-
Increase / (Decrease) in Other Short Provisions	-	-	-	-
		-3.26		-1.87
Cash Generated from Operations		-25.90		-31.90
Direct taxes paid (net)	-	-	-	-
- Current Tax/Deffered Tax	-	-	-	-
		-		-
NET CASH FLOW FROM OPERATING ACTIVITIES	A	-25.90		-31.90
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets/ Investment	-	-	-	-
Proceeds from Sale of Investment	3.33	-	-	-
(Increase) / Decrease in Long Term Loans and Advances	-3.89	3.36	3.36	-
Dividend Income Received	-	-	-	-
Interest Income Received	0.00	-	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	B	-0.56		3.36
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long Term and Short Term Borrowing	26.41	28.31	28.31	-
(Increase)/Decrease in Reserves	-	-	-	-
Interest Exps.	-	-	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	C	26.41		28.31
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS	A+B+C	-0.05		-0.22
Cash and Cash Equivalents as at beginning of the year		3.63		3.86
Cash and Cash Equivalents as at end of the year		3.58		3.63

For and on behalf of
RUSHABH PRECISION BEARINGS LTD

Biswajeet



Mr. Biswajeet Mukherjee (DIN: 10432026) Managing Director

Date: 19.05.2026

Place: Mumbai

RUSHABH PRECISION BEARINGS LIMITED

CIN: L99999MH1989PTC053093

Regd. Office: Vijay Industrial Gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad, Mumbai, Malad West, Maharashtra, India, 400064

Email: compliance.rushabh@gmail.com **Website:** www.rushabhbearings.com **Phone (O):** +91 9818148490

Date: 25th May, 2026

To,

<p>The Secretary Corporate Relations Department BSE Limited Floor 25, P.1 Towers. Dalai Street, Mumbai-400001 Scrip Code: 531371</p>	<p>The Secretary Corporate Relations Department The National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra East, Mumbai -400059 Symbol: RUSHABEAR</p>
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Subject: Declaration/ Disclosure regarding Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with SEBI's Circular No. SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare and confirm that Statutory Auditor of the Company M/s. Rajesh Laxmi & Associates, Chartered Accountants (FRN no. 012203N) have issued Audit Report in respect of Standalone Audited Financial Results for the Financial Year ended on 31st March, 2026 with unmodified and unqualified opinion.

This is for your information and records.

Please take the same on your record

Yours Truly,

For, Rushabh Precision Bearings Limited



Biswajeet Mukherjee
Managing Director
DIN: 10432026

Praveen Chandola
Chief Financial Officer