



12th May, 2026

To National Stock Exchange of India Limited, Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex, Bandra (East), Mumbai –400051 NSE Scrip Symbol: RATNAVEER Kind Attn.: Listing Department.	To BSE Limited Phiroze Jeejeebhoy Towers, 21 st Floor, Dalal Street, Mumbai – 400001 BSE Scrip Code: 543978 Kind Attn.: Corporate Relationship Department.
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Sub: **OUTCOME OF THE BOARD MEETING HELD TODAY, i.e., 12th May, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, in its meeting held today, i.e., May 12th, 2026, inter alia, considered and approved the following:-

1. Audited Financial Results (Standalone and Consolidated) of the Company for the 4th Quarter and Financial Year ended on 31st March, 2026 along with Auditors report on the said Financial results issued by M/s. Pankaj Shah & Associates. Copy of the same is attached herewith at **Annexure-A**.
2. Approval for allotment of 25,15,723 Equity Shares to Mr. Vijay Sanghvi and 9,15,723 Equity Shares to Mrs. Seema Sanghvi upon conversion of warrants:

In continuation to the letter dated 11th May, 2026, w.r.t. to allotment of Warrants, in terms of Regulation 30 of the SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company in their meeting held today inter-alia considered and approved the allotment of equity shares on conversion of 34,31,446 (Thirty Four Lacs Thirty One Thousand Four Hundred and Forty Six) warrants into 34,31,446 (Thirty Four Lacs Thirty One Thousand Four Hundred and Forty Six) equity shares at an issue price of ₹ 159.25/- (Rupees One Hundred and Fifty Nine and Twenty Five Paise only) (including a premium of ₹ 149.25/-) each, to person belonging to the Promoter Category, on preferential basis, upon receipt of amount aggregating to ₹ 40,98,43,332/- (Rupees Forty Crore Ninety Eight Lacs Forty Three Thousand Three Hundred and Thirty Two only) (being remaining 75% of the issue price per warrant) from the allottees pursuant to the exercise of their rights of conversion into equity shares in accordance with the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. Following are the details of the allottees:

S r. No	Name of allottees	Category (Promoter Non Promoter)	No. of warrants held (prior to conversion)	No. of warrants applied for conversion	No. of Equity Shares allotted	Amount received being remaining 75% of the issue price per warrant	No. of warrants pending for conversion
1.	Mr. Vijay Sanghvi	Promoter	25,15,723	25,15,723	25,15,723	30,04,71,666	Nil
2.	Mrs. Seema Vijay Sanghvi	Promoter group	25,15,723	9,15,723	9,15,723	10,93,71,666	16,00,000



RATNAVEER PRECISION ENGINEERING LIMITED

(Formerly Known as RATNAVEER METALS LIMITED)

Plant : E-77, G.I.D.C. Savli (Manjusar), Dist. Vadodara - 391776. (Gujarat) India.

Office : 703 & 704, "Ocean", Vikram Sarabhai Campus, Vadi Wadi, Vadodara-390023.

P : ☎ +91 2667 264594 / 264595

O : ☐ +91 - 84878 78075

CIN : L27108GJ2002PLC040488

Web : www.ratnaveer.com

Email : cs@ratnaveer.com





Pursuant to conversion, the Issued, Subscribed and Paid-up Equity Share Capital of the Company stands increased to ₹ 71,42,66,810/- consisting of 7,14,26,681 fully paid-up Equity Shares of ₹10/- each. The new equity shares so allotted shall rank pari-passu with the existing equity shares of the Company.

The information in connection with the allotment of securities pursuant to Regulation 30 of the SEBI LODR Regulations read with *SEBI MASTER circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024* & Amendment to Master circular vide *SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31.12.2024* are enclosed herewith at Annexure B

The meeting of the Board of Directors commenced at 03:00 P.M. (IST) and concluded at 05:30 P.M. (IST).

The aforesaid information is also being placed on the website of the Company at www.ratnaveer.com

Kindly take the above information on your record and oblige.

Thanking you,

For Ratnaveer Precision Engineering Limited

Vijay Sanghavi
Managing Director
DIN: 00495922



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Pankaj R Shah & Associates

Chartered Accountants

CA. DR. Pankaj Shah B.Com., F.C.A., Ph. D. (Commerce)	CA. Chintan Shah B.Com., L.L.B., F.C.A.	CA. Nilash Shah B.Com., L.L.B., F.C.A.	CA. Manali Shah B.Com., F.C.A.	CA. Sandip Gupta B.Com., F.C.A.
7th Floor, Regency Plaza, Opp. Rahul Tower, Nr. Madhur Hall, Anandnagar Cross Road, Satellite, Ahmedabad-380015. India. Phone : +91 79 - 4603 1545, 4603 1546, 4032 1025. URL : http://www.prsca.in				

Independent Auditor's Report on Quarterly and Year to Date audited Standalone Ind AS Financial Results of M/S RATNAVEER PRECISION ENGINEERING LIMITED (Formerly Known as RATNAVEER METALS LIMITED) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To

The Board of Directors,

RATNAVEER PRECISION ENGINEERING LIMITED

(Formerly known as RATNAVEER METALS LIMITED)

Report on audit of Standalone Ind AS Financial Results

Opinion

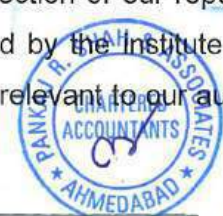
We have audited the accompanying statement of Ind AS Financial Results of **RATNAVEER PRECISION ENGINEERING LIMITED (formerly known as RATNAVEER METALS LIMITED)** ("the Company") for the quarter and year to date ended March 31, 2026 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. Is presented in accordance with the requirements of regulation 33 of the Listing Regulations; and
- b. Gives a true and fair view in conformity with Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2026.

Basis of opinion

We conducted our audit of the statement in accordance with the Standard on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the standalone Ind AS 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 Accounts of India ("ICAI") together with the ethical requirements that are relevant to our audit



of the Standalone Financial Results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Managements Responsibilities for the Standalone Ind AS Financial Results

The statement has been prepared on the basis of Standalone Ind AS annual financial statement. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the state of affairs (financial position), Profit or Loss (financial performance including other comprehensive income), changes in equity and cash flows of the company accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under section 133 of the Act. This responsibilities 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 fraud and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; in design , implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the Standalone Ind AS financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is responsible for assessing the company's ability to continues as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternatives but to do so.

Those Boards of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results

Our objectives are to obtained reasonable assurance about whether the standalone Ind AS financial statements as a whole are free from material misstatements, 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 Standards on Auditing will always detect material misstatements 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 standalone Ind AS financial statements.



As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtained 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 on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness Of Management's 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 Company's ability to continue as a going concern. 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 standalone Ind AS financial statement 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 standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements 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 charged with governance with a statement that we have complied with relevant ethical requirements 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.



Other Matter

1. The standalone annual financial results include the results for the quarter ended March 31, 2026 being the balancing figures 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 subjected to a limited review by us.

For, Pankaj R. Shah & Associates

Chartered Accountants

Registration No.:107361W

N. R. Shuk



CA Nilesh Shah

Partner

Membership No.107414

UDIN: 26107414KMICVE1140

Place: Ahmedabad

Date: 12-05-2026

RATNAVEER PRECISION ENGINEERING LIMITED
Regd. Office: : E-77,G.I.D.C., Savli(Manjusar), Dist : Vadodara- 391776
CIN :L27108GJ2002PLC040488

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

(Rs in Million)

Particulars	QUARTER ENDED			YEAR ENDED	
	MARCH,2026	DECEMBER, 2025	MARCH,2025	MARCH,2026	MARCH,2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Continuing Operations:					
Income:					
Revenue from operations	2,489.60	2,692.85	2,031.08	10,687.36	8,918.78
Other income	73.31	0.18	16.24	96.74	40.32
II Total revenue	2,562.91	2,693.03	2,047.32	10,784.10	8,959.10
III Expenses:					
Cost of materials consumed	1,961.56	2,268.18	1,882.75	8,901.45	7,968.53
Changes in inventories of finished goods and work in progress	75.75	(46.90)	(207.39)	24.12	(423.24)
Employee benefits expense	35.83	34.05	19.79	132.39	102.74
Finance costs	80.39	51.62	0.42	204.89	126.78
Depreciation and amortization expense	68.71	62.25	65.22	254.14	170.92
Other expenses	133.22	151.97	168.50	507.32	406.84
IV Total expenses	2,355.46	2,521.17	1,929.29	10,024.31	8,352.57
V Profit / (Loss) before Tax (II- IV)	207.45	171.86	118.03	759.79	606.53
VI Tax expense					
Current tax	5.90	9.54	7.79	52.16	57.05
Short / (Excess) Provision for income tax	-	(1.56)	-	(1.56)	5.63
Deferred tax	31.22	(5.05)	3.10	66.14	75.70
VII Profit / (loss) for the period from continuing operations (V-VI)	170.33	168.93	107.14	643.05	468.15
VIII Discontinued operations					
Revenue from operations	-	-	-	-	-
Other operating revenue	-	-	-	-	-
Other income	-	-	-	-	-
Total Revenue:	-	-	-	-	-
Total expense:	-	-	-	-	-
Profit / (Loss) before Tax	-	-	-	-	-
Tax expense: (refer note 9 below)					
Current tax	-	-	-	-	-
Deferred tax	-	-	-	-	-
Profit/(Loss) for the period from discontinued operations	-	-	-	-	-
IX Profit/(Loss) for the period from continuing and discontinued operations (VII + VIII)	170.33	168.93	107.14	643.05	468.15
X Other comprehensive income from continuing operations (net of tax)	(4.01)	0.05	(2.85)	(2.53)	(3.30)
XI Other comprehensive income from discontinued operations (net of tax)	-	-	-	-	-
XII Total other comprehensive income from continuing and discontinued operations	(4.01)	0.05	(2.85)	(2.53)	(3.30)
XIII Total comprehensive income (IX+X+XI)	(4.01)	0.05	(2.85)	(2.53)	(3.30)
Net profit attributable to:					
a) Owners of the company	170.33	168.93	107.14	643.05	468.15
b) Non - Controlling interest	-	-	-	-	-
Other comprehensive income attributable to:					
a) Owners of the company	(4.01)	0.05	(2.85)	(2.53)	(3.30)
b) Non - Controlling interest	-	-	-	-	-
Total comprehensive income attributable to:					
a) Owners of the company	166.32	168.98	104.29	640.52	464.85
b) Non - Controlling interest	-	-	-	-	-
Paid-up equity share capital (Face value of Rs.10)	681.90	680.65	532.44	681.90	532.44
Other Equity (excluding revaluation reserve)	6,010.51	5,572.30	3,176.77	6,010.51	3,176.77
Earnings per equity share for continuing operations of face value of Rs. 10 each					
Basic & Diluted (in Rs.)	2.94	3.11	2.13	11.11	9.31
Earnings per equity share for discontinued operations of face value of Rs. 10 each					
Basic & Diluted (in Rs.)	0.00	0.00	0.00	0.00	0.00
Earnings per equity share for continuing and discontinued operations of face value of Rs. 10 each					
Basic & Diluted (in Rs.)	2.94	3.11	2.13	11.11	9.31

for and on behalf of Board of Directors of
RATNAVEER PRECISION ENGINEERING LIMITED
CIN: L27108GJ2002PLC040488


Vijay R Sanghavi
Managing Director & CFO
DIN: 00495922
Place: Vadodara
Date: 12-05-2026



RATNAVEER PRECISION ENGINEERING LIMITED
Regd. Office: : E-77,G.I.D.C., Savli(Manjusar), Dist : Vadodara- 391776
CIN :L27108GJ2002PLC040488
SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES

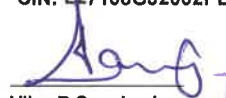
(Rs in Million)

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	MARCH,2026	DECEMBER, 2025	MARCH,2025	MARCH,2026	MARCH,2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Segment Revenue					
a) Domestic	2,391.00	2,594.55	1,916.90	10,132.72	8,419.66
b) Outside India	98.60	98.30	114.18	554.64	499.12
Total Segmental Revenue	2,489.60	2,692.85	2,031.08	10,687.36	8,918.78
Less: Inter Segmental Elimination	-	-	-	-	-
Net Sales/Income from operations	2,489.60	2,692.85	2,031.08	10,687.36	8,918.78
2 Segment Profit / (Loss) before Tax & Interest					
a) Domestic	287.84	223.48	118.45	964.68	733.31
b) Outside India	-	-	-	-	-
Less/(Add) : Inter Segment Elimination	-	-	-	-	-
Total Segments Result	287.84	223.48	118.45	964.68	733.31
Less: Interest	80.39	51.62	0.42	204.89	126.78
Less/(Plus) : Net Unallocable expense / (income)	-	-	-	-	-
Total Profit /(Loss) before Tax	207.45	171.86	118.03	759.79	606.53
3 Segment Assets :					
a) Domestic	12,570.74	12,422.95	7,422.56	12,570.74	7,422.56
b) Outside India	45.37	51.75	40.05	45.37	40.05
Total Assets	12,616.11	12,474.70	7,462.62	12,616.11	7,462.61
4 Segment Liabilities :					
a) Domestic	5,919.02	5,998.36	3,745.98	5,919.02	3,746.01
b) Outside India	4.69	222.26	7.43	4.69	7.43
Total Liabilities	5,923.71	6,220.62	3,753.41	5,923.71	3,753.44

Notes

- 1 The Financial Results of the Company for the third quarter ended 31st March 2026 have been reviewed and recommended by the audit committee and approved by the board of Director of the Company in their respective meetings held on 12th May 2026
- 2 The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015
- 3 The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- 4 The Figures of the previous year / period have been regrouped wherever necessary.

for and on behalf of Board of Directors of
RATNAVEER PRECISION ENGINEERING LIMITED
CIN: L27108GJ2002PLC040488



Vijay R Sanghavi
 Managing Director & CFO

DIN: 00495922

Place: Vadodara

Date: 12-05-2026



RATNAVEER PRECISION ENGINEERING LIMITED
 Regd. Office : E-77,G.I.D.C., Savli(Manjusar), Dist : Vadodara- 391776
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STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026

(Rs in Million)

	As at 31-03-2026	As at 31-03-2025
A ASSETS		
1 Non-current assets		
(a) Property Plant and Equipment		
Property Plant & Equipment	2,420.98	1,862.69
Capital work-in-progress	823.80	538.03
Intangible assets	3.18	-
Financial Assets	-	-
Non-current investments	2.48	-
Loan	-	-
Other Financial Assets	34.09	34.32
Deferred Tax Assets (net)	-	-
Other Non-Current Assets	101.12	71.87
Total Non - Current Assts	3,385.65	2,506.91
2 Current assets		
Inventories	2,894.44	2,928.46
Financial Assets		
Current investments	-	-
Trade receivables	1,746.48	656.18
Cash and cash equivalents	913.14	425.58
Bank Balance other than above	1,776.38	233.02
Loans	-	-
Other Financial Assets	0.94	3.79
Current Income Tax	-	-
Other current assets	1,899.09	708.68
Total Current Assts	9,230.47	4,955.71
TOTAL ASSETS	12,616.12	7,462.62
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share capital	681.90	532.44
Other Equity	6,010.51	3,176.77
Total Equity	6,692.41	3,709.21
Liabilities		
2 Non-current liabilities		
Financial Liabilities		
Borrowings	331.63	337.84
Deferred tax liabilities (net)	198.91	132.77
Long-term provisions	7.72	4.85
Total Non-Current Liabilities	538.26	475.46
3 Current liabilities		
Financial Liabilities		
Borrowings	3,018.14	1,613.33
Trade payables		
Total Outstanding dues of Micro and Small Enterprise	34.11	20.71
Total Outstanding dues of creditors other than Micro and small Enterprise	2,189.65	1,186.03
Other Current Liabilities	113.43	432.09
Current Tax Liabilities (Net)	15.22	10.26
Short-Term Provisions	14.90	15.53
Total Current Liabilities	5,385.45	3,277.95
TOTAL EQUITY AND LIABILITIES	12,616.12	7,462.62

for and on behalf of Board of Directors of
RATNAVEER PRECISION ENGINEERING LIMITED
 CIN: L27108GJ2002PLC040488



Vijay R Sanghavi
 Managing Director & CFO
 DIN: 00495922

Date: 12-05-2026



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 Regd. Office: : E-77,G.I.D.C., Savli(Manjusar), Dist : Vadodara- 391776
 CIN :L27108GJ2002PLC040488
STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026
 (Rs in Million)

Particulars	As at 31-03-2026	As at 31-03-2025
(A) Cash Flow from Operating Activities :		
Net Profit before Tax	759.79	606.53
Adjustments for :		
Depreciation	254.14	170.92
Interest Income	(39.76)	(23.06)
Interest expenses	204.89	126.77
Amount transferred to Reserves (Profit) / Loss on sale of PPE	-	-
(Profit) / Loss on sale of PPE	(32.06)	(0.10)
Operating Profit Before Working Capital Changes	1,147.00	881.06
Adjustments for:		
Non-current/current financial and other assets		
Decrease/(Increase) in Other Financial Assets	2.85	(3.19)
Decrease/(Increase) in Loans	-	-
Decrease/(Increase) in Other Non-Current Assets	(26.55)	(48.28)
Decrease/(Increase) in Other Current Assets	(1,190.41)	(289.13)
Trade Receivables	(1,090.30)	(208.53)
Inventories	34.04	(479.18)
Non-current/current financial and other liabilities/provisions	(7.83)	8.36
Increase/(Decrease) in Trade Payables	1,017.02	767.20
Increase/(Decrease) in Other Current Liabilities	(318.66)	380.96
Increase/(Decrease) in Other Financial Liabilities	-	-
Increase/(Decrease) in Short Term Provisions	(0.64)	2.70
Cash Generated from/(used in) Operating Activities	(433.48)	1,011.97
Direct Taxes Paid (Net)	(50.60)	(62.69)
Nat Cash from Operating Activities (A)	(484.08)	949.28
(B) Cash Flow from Investing Activity :		
Purchase of property, plant and equipment's	(1,144.73)	(1,381.19)
Proceeds from sale of PPE	75.12	0.38
Interest Received	39.76	23.06
Net Cash form Investing Activities (B)	(1,029.85)	(1,357.75)
(C) Cash Flow from Financial Activities :		
Proceeds /(Repayment) of Long Term Borrowings (Net)	(6.20)	(1.55)
Proceeds /(Repayment) from Short Term Borrowings (Net)	1,404.80	(119.68)
Interest Paid	(204.89)	(126.77)
Increase in share Warrant Amount	215.45	72.50
Increase in share Capital	149.46	45.50
Proceeds on account of Securities Premium	1,986.27	601.64
Net Cash Flow from/(used in) Financing Activities (C)	3,544.89	471.64
Net Increase/(Decrease) in Cash and Bank Balance (A+B+C)	2,030.96	63.17
Add : Opening Cash & Bank Balances	658.60	595.42
Closing Cash & Bank Balances	2,689.56	658.59

for and on behalf of Board of Directors of
 RATNAVEER PRECISION ENGINEERING LIMITED
 CIN: 27108GJ2002PLC040488


 Vijay R Sanghavi
 Managing Director & CFO
 DIN: 00495922
 Date: 12-05-2026



Pankaj R Shah & Associates

Chartered Accountants

CA. DR. Pankaj Shah CA. Chintan Shah CA. Nilesh Shah CA. Manali Shah CA. Sandip Gupta
B.Com., F.C.A., Ph. D. (Commerce) B.Com., L.L.B., F.C.A. B.Com., L.L.B., F.C.A. B.Com., F.C.A. B.Com., F.C.A.

7th Floor, Regency Plaza, Opp. Rahul Tower, Nr. Madhur Hall, Anandnagar Cross Road, Satellite, Ahmedabad-380015. India. Phone : +91 79 - 4603 1545, 4603 1546, 4032 1025. URL : <http://www.prsca.in>

Independent Auditors' Report on Quarterly and Year to Date audited Consolidated Ind AS Financial Results of M/S RATNAVEER PRECISION ENGINEERING LIMITED (Formerly Known as RATNAVEER METALS LIMITED) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,

The Board of Directors

M/S RATNAVEER PRECISION ENGINEERING LIMITED (Formerly Known as RATNAVEER METALS LIMITED)

Report on audit of Consolidated Ind AS Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Ind AS Financial Results of **M/S RATNAVEER PRECISION ENGINEERING LIMITED (Formerly Known as RATNAVEER METALS LIMITED)** (the "Holding Company"), and its subsidiary (Holding company and its subsidiary together referred to as "the Group") for the quarter and the year ended March 31, 2026 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

a. Include the annual financial results of following entity:

Parent:

M/s. Ratnaveer Precision Engineering Limited (Formerly Known As Ratnaveer Metals Limited)

Subsidiary:

Ratnaveer StainlessInox LLC

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

c. gives a true and fair view in conformity with Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group for the three months and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Ind AS Financial Results section of our report. We are independent of the Group, in accordance with



the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Managements Responsibilities for the Consolidated Ind AS Financial Results

The statement has been prepared on the basis of Consolidated Ind AS annual financial statement.

The Holding Company's Management and Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated Ind AS financial statements that give a true and fair view of the state of affairs (financial position), Profit or loss (financial performance including other comprehensive income), changes in equity and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Ind AS financial statements, management is responsible for assessing the Group'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Companies included Group financial reporting process.

Auditors Responsibilities for the Audit of the Consolidated Ind AS Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Ind AS financial statements 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 Standards on Auditing 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 Consolidated Ind AS financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Ind AS financial statements, 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 on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's 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 Consolidated Ind AS financial statement 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 Group to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group and its subsidiaries to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities/entity included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
- Evaluate the overall presentation, structure and content of the Consolidated Ind AS financial statements, including the disclosures, and whether the Consolidated Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

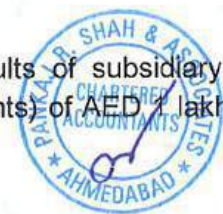
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

The consolidated annual financial results include the audited financial results of subsidiary, whose financial statements reflect total assets (before consolidation adjustments) of AED 1 lakh



as at 31 March 2026, total revenue (before consolidation adjustments) of AED 0 lakhs, and total net loss after tax (before consolidation adjustments) of AED 0 lakhs and net cash inflows (before consolidation adjustments) of AED 1 lakh for the year ended on that date, as considered in the consolidated annual financial results, which are not subjected to audit. The financial statements of this subsidiary has been furnished to us by the management. Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the financial statement furnished to us and the procedures performed by us are as stated in paragraph above. This subsidiary is located outside India whose financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the reports of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us. Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

b) The Consolidated annual financial results include the results for the quarter ended March 31, 2026 being the balancing figures 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 subjected to a limited review by us.

For Pankaj R Shah & Associates
Chartered Accountants
(Firm Regn.No.107361W)

N. R. Shah



CA Nilesh Shah
Partner
Membership No. 107414
UDIN : 26107414UOOVYQ5006
Place: Ahmedabad
Date: 12-05-2026

RATNAVEER PRECISION ENGINEERING LIMITED

Regd. Office: : E-77,G.I.D.C., Savli(Manjusar), Dist : Vadodara- 391776

CIN :L27108GJ2002PLC040488

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2026

(Rs in Million)

Particulars	QUARTER ENDED			YEAR ENDED	
	MARCH,2026	DECEMBER, 2025	MARCH,2025	MARCH,2026	MARCH, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Continuing Operations:					
I Income:					
Revenue from operations	2,489.60	2,692.85	2,031.08	10,687.36	8,918.78
Other income	73.31	0.18	16.24	96.74	40.32
II Total revenue	2,562.91	2,693.03	2,047.32	10,784.10	8,959.10
III Expenses:					
Cost of materials consumed	1,961.56	2,268.18	1,882.75	8,901.45	7,968.53
Changes in inventories of finished goods and work in progress	75.75	(46.90)	(207.39)	24.12	(423.24)
Employee benefits expense	35.83	34.05	19.79	132.39	102.74
Finance costs	80.39	51.62	0.42	204.89	126.78
Depreciation and amortization expense	68.71	62.25	65.22	254.14	170.92
Other expenses	133.22	151.97	168.50	507.32	406.84
IV Total expenses	2,355.46	2,521.17	1,929.29	10,024.31	8,352.57
V Profit / (Loss) before Tax (II- IV)	207.45	171.86	118.03	759.79	606.53
VI Tax expense					
Current tax	5.90	9.54	7.79	52.16	57.05
Short / (Excess) Provision for income tax	-	(1.56)	-	(1.56)	5.63
Deferred tax	31.22	(5.05)	3.10	66.14	75.70
VII Profit / (loss) for the period from continuing operations (V-VI)	170.33	168.93	107.14	643.05	468.15
VIII Discontinued operations					
Revenue from operations	-	-	-	-	-
Other operating revenue	-	-	-	-	-
Other income	-	-	-	-	-
Total Revenue:	-	-	-	-	-
Total expense:	-	-	-	-	-
Profit / (Loss) before Tax	-	-	-	-	-
Tax expense: (refer note 9 below)					
Current tax	-	-	-	-	-
Deferred tax	-	-	-	-	-
Profit/(Loss) for the period from discontinued operations	-	-	-	-	-
IX Profit/(Loss) for the period from continuing and discontinued operations (VII + VIII)	170.33	168.93	107.14	643.05	468.15
X Other comprehensive income from continuing operations (net of tax)	(4.01)	0.05	(2.85)	(2.53)	(3.30)
XI Other comprehensive income from discontinued operations (net of tax)	-	-	-	-	-
XII Total other comprehensive income from continuing and discontinued operations	(4.01)	0.05	(2.85)	(2.53)	(3.30)
XIII Total comprehensive income (IX+X+XI)	(4.01)	0.05	(2.85)	(2.53)	(3.30)
Net profit attributable to:					
a) Owners of the company	170.33	168.93	107.14	643.05	468.15
b) Non - Controlling interest	-	-	-	-	-
Other comprehensive income attributable to:					
a) Owners of the company	(4.01)	0.05	(2.85)	(2.53)	(3.30)
b) Non - Controlling interest	-	-	-	-	-
Total comprehensive income attributable to:					
a) Owners of the company	166.32	168.98	104.29	640.52	464.85
b) Non - Controlling interest	-	-	-	-	-
Paid-up equity share capital (Face value of Rs.10)	681.90	680.65	532.44	681.90	532.44
Other Equity (excluding revaluation reserve)	6,010.51	5,572.30	3,176.77	6,010.51	3,176.77
Earnings per equity share for continuing operations of face value of Rs. 10 each					
Basic & Diluted (in Rs.)	2.94	3.11	2.13	11.11	9.31
Earnings per equity share for discontinued operations of face value of Rs. 10 each					
Basic & Diluted (in Rs.)	0.00	0.00	0.00	0.00	0.00
Earnings per equity share for continuing and discontinued operations of face value of Rs. 10 each					
Basic & Diluted (in Rs.)	2.94	3.11	2.13	11.11	9.31

for and on behalf of Board of Directors of
RATNAVEER PRECISION ENGINEERING LIMITED
 CIN: L27108GJ2002PLC040488

Vijay R Sanghavi
 Managing Director & CFO
 DIN: 00495922
 Place: Vadodara
 Date: 12-05-2026



RATNAVEER PRECISION ENGINEERING LIMITED
Regd. Office : E-77,G.I.D.C., Savli(Manjusar), Dist : Vadodara- 391776
CIN :L27108GJ2002PLC040488
SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES

(Rs in Million)

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	MARCH,2026	DECEMBER, 2025	MARCH,2025	MARCH,2026	MARCH,2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Segment Revenue					
a) Domestic	2,391.00	2,594.55	1,916.90	10,132.72	8,419.66
b) Outside india	98.60	98.30	114.18	554.64	499.12
Total Segmental Revenue	2,489.60	2,692.85	2,031.08	10,687.36	8,918.78
Less: Inter Segmental Elimination	-	-	-	-	-
Net Sales/Income from operations	2,489.60	2,692.85	2,031.08	10,687.36	8,918.78
2 Segment Profit / (Loss) before Tax & Interest					
a) Domestic	287.84	223.48	118.45	964.68	733.31
b) Outside India	-	-	-	-	-
Less/(Add) : Inter Segment Elimination	-	-	-	-	-
Total Segments Result	287.84	223.48	118.45	964.68	733.31
Less: Interest	80.39	51.62	0.42	204.89	126.78
Less/(Plus) : Net Unallocable expense / (income)	-	-	-	-	-
Total Profit /(Loss) before Tax	207.45	171.86	118.03	759.79	606.53
3 Segment Assets :					
a) Domestic	12,570.74	12,422.95	7,422.56	12,570.74	7,422.56
b) Outside India	45.37	51.75	40.05	45.37	40.05
Total Assets	12,616.11	12,474.70	7,462.62	12,616.11	7,462.61
4 Segment Liabilities :					
a) Domestic	5,919.02	5,998.36	3,745.98	5,919.02	3,746.01
b) Outside India	4.69	222.26	7.43	4.69	7.43
Total Liabilities	5,923.71	6,220.62	3,753.41	5,923.71	3,753.44

Notes

- The Financial Results of the Company for the third quarter ended 31st March 2026 have been reviewed and recommended by the audit committee and approved by the board of Director of the Company in their respective meetings held on 12th May 2026
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015
- The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- The Figures of the previous year / period have been regrouped wherever necessary.

for and on behalf of Board of Directors of
RATNAVEER PRECISION ENGINEERING LIMITED
CIN: L27108GJ2002PLC040488


Vijay R Sanghavi
Managing Director & CFO
DIN: 00495922
Place: Vadodara
Date: 12-05-2026



RATNAVEER PRECISION ENGINEERING LIMITED
 Regd. Office: : E-77,G.I.D.C., Savli(Manjusar), Dist : Vadodara- 391776
 CIN :L27108GJ2002PLC040488
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026

(Rs in Million)

Particulars	As at 31-03-2026	As at 31-03-2025
A ASSETS		
1 Non-current assets		
(a) Property Plant and Equipment		
Property Plant & Equipment	2,420.98	1,862.69
Capital work-in-progress	823.80	538.03
Intangible assets	3.18	-
Financial Assets	-	-
Non-current investments	-	-
Loan	-	-
Other Financial Assets	34.09	34.32
Deferred Tax Assets (net)	-	-
Other Non-Current Assets	101.12	71.87
Total Non - Current Assts	3,383.17	2,506.91
2 Current assets		
Inventories	2,894.44	2,928.46
Financial Assets		
Current investments	-	-
Trade receivables	1,746.48	656.18
Cash and cash equivalents	913.14	425.58
Bank Balance other than above	1,778.86	233.02
Loans	-	-
Other Financial Assets	0.94	3.79
Current Income Tax	-	-
Other current assets	1,899.09	708.68
Total Current Assts	9,232.95	4,955.71
TOTAL ASSETS	12,616.12	7,462.62
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share capital	681.90	532.44
Other Equity	6,010.51	3,176.77
Total Equity	6,692.41	3,709.21
Liabilities		
2 Non-current liabilities		
Financial Liabilities		
Borrowings	331.63	337.84
Deferred tax liabilities (net)	198.91	132.77
Long-term provisions	7.72	4.85
Total Non-Current Liabilities	538.26	475.46
3 Current liabilities		
Financial Liabilities		
Borrowings	3,018.14	1,613.33
Trade payables		
Total Outstanding dues of Micro and Small Enterprise	34.11	20.71
Total Outstanding dues of creditors other than Micro and small Enterprise	2,189.65	1,186.03
Other Current Liabilities	113.43	432.09
Current Tax Liabilities (Net)	15.22	10.26
Short-Term Provisions	14.90	15.53
Total Current Liabilities	5,385.45	3,277.95
TOTAL EQUITY AND LIABILITIES	12,616.12	7,462.62

for and on behalf of Board of Directors of
 RATNAVEER PRECISION ENGINEERING LIMITED
 CIN: L27108GJ2002PLC040488

Vijay R Sanghavi
 Managing Director & CFO
 DIN: 00495922

Date: 12-05-2026



RATNAVEER PRECISION ENGINEERING LIMITED
Regd. Office : E-77,G.I.D.C., Savli(Manjusar), Dist : Vadodaral- 391776
CIN :L27108GJ2002PLC040488
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026
(Rs in Million)

Particulars	As at 31-03-2026	As at 31-03-2025
(A) Cash Flow from Operating Activities :		
Net Profit before Tax	759.79	606.53
Adjustments for :		
Depreciation	254.14	170.92
Interest Income	(39.76)	(23.06)
Interest expenses	204.89	126.77
Amount transferred to Reserves	-	-
(Profit) / Loss on sale of PPE	(32.06)	(0.10)
Operating Profit Before Working Capital Changes	1,147.00	881.06
Adjustments for:		
Non-current/current financial and other assets		
Decrease/(Increase) in Other Financial Assets	2.85	(3.19)
Decrease/(Increase) in Loans	-	-
Decrease/(Increase) in Other Non-Current Assets	(24.08)	(48.28)
Decrease/(Increase) in Other Current Assets	(1,190.41)	(289.13)
Trade Receivables	(1,090.30)	(208.53)
Inventories	34.04	(479.18)
Non-current/current financial and other liabilities/provisions	(7.83)	8.36
Increase/(Decrease) in Trade Payables	1,017.02	767.20
Increase/(Decrease) in Other Current Liabilities	(318.66)	380.96
Increase/(Decrease) in Other Financial Liabilities	-	-
Increase/(Decrease) in Short Term Provisions	(0.64)	2.70
Cash Generated from/(used in) Operating Activities	(431.00)	1,011.97
Direct Taxes Paid (Net)	(50.60)	(62.69)
Nat Cash from Operating Activities (A)	(481.60)	949.28
(B) Cash Flow from Investing Activity :		
Purchase of property, plant and equipment's	(1,144.73)	(1,381.19)
Proceeds from sale of PPE	75.12	0.38
Interest Received	39.76	23.06
Net Cash form Investing Activities (B)	(1,029.85)	(1,357.75)
(C) Cash Flow from Financial Activities :		
Proceeds /(Repayment) of Long Term Borrowings (Net)	(6.20)	(1.55)
Proceeds /(Repayment) from Short Term Borrowings (Net)	1,404.80	(119.68)
Interest Paid	(204.89)	(126.77)
Increase in share Warrant Amount	215.45	72.50
Increase in share Capital	149.46	45.50
Proceeds on account of Securities Premium	1,986.27	601.64
Net Cash Flow from/(used in) Financing Activities (C)	3,544.89	471.64
Net Increase/(Decrease) in Cash and Bank Balance (A+B+C)	2,033.44	63.17
Add : Opening Cash & Bank Balances	658.60	595.42
Closing Cash & Bank Balances	2,692.04	658.59

for and on behalf of Board of Directors of
RATNAVEER PRECISION ENGINEERING LIMITED
 (Formerly Known As RATNAVEER METALS LIMITED)
 CIN: L27108GJ2002PLC040488


Vijay R Sanghavi
 Managing Director & CFO
 DIN: 00495922
 Date: 12-05-2026





Annexure-B

Sr.No	Particulars	Disclosures					
1.	Type of securities proposed to be issued (viz. equity shares, convertibles etc.);	Equity Shares face value of Rs.10/- (Rupee Ten Only) each pursuant to conversion					
2.	Type of issuance	Preferential allotment					
3.	Total number of securities proposed to be issued or total amount for which the securities will be issued (approximately)	Allotment of 34,31,446 Equity Shares at an issue price of ₹ 159.25/- each (including a premium of ₹149.25/- each), upon conversion for equal number of Warrants allotted at an issue price of ₹159.25/- each and upon receipt of balance amount at the rate of ₹119.4375/- per warrant (being 75% of the issue price per warrant) aggregating to ₹ 40,98,43,332/- (Forty Crore Ninety Eight Lacs Forty Three Thousand Three Hundred Thirty Two only).					
4.	In case of preferential issue	Names of the investors 1. Vijay Ramanlal Sanghavi 2. Seema Vijay Sanghavi					
	Post allotment of securities – outcome of the subscription, issue price / allotted price (in case of convertibles), number of Investors	Outcome of the subscription	Investor	Pre-Issue shareholding		Post Allotment Shareholding	
No				%	No	%	
Vijay Ramanlal Sanghavi			28120744	41.36	30636467	42.89	
Seema Vijay Sanghavi		937560	1.38	1853283	2.59		
issue price / allotted price		159.25					
number of Investors	2 (Two)						
	In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument;	Not Applicabke					



RATNAVEER PRECISION ENGINEERING LIMITED

(Formerly Known as RATNAVEER METALS LIMITED)

Plant : E-77, G.I.D.C. Savli (Manjusar), Dist. Vadodara - 391776. (Gujarat) India.

Office : 703 & 704, "Ocean", Vikram Sarabhai Campus, Vadi Wadi, Vadodara-390023.

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