

22nd May 2026

To

Listing Department BSE Limited 25 th Floor, P. J. Towers, Dalal Street, Mumbai – 400 001. Scrip Code: 544246	Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400 051. Scrip Code: RVTH
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Dear Sir/ Madam,

Sub: Statement of Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31st March 2026

In continuation of our letter dated 15th May 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 22nd May 2026 has inter alia approved the:

1. Audited Financial Results of the Company, both Standalone and Consolidated, for the quarter and financial year ended 31st March, 2026;
2. Audited Balance Sheet of the Company, both Standalone and Consolidated, for the quarter and financial year ended 31st March, 2026;
3. Audited Cash Flow Statement, both Standalone and Consolidated, for the financial year ended 31st March, 2026; and
4. Reports from the Statutory Auditors of the Company, Messrs. S S Kothari Mehta and Co. LLP, Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results.

It is further informed that the Board has not recommended any dividend for the financial year 2025-2026. The meeting of the Board of Directors commenced at 05:00 p.m. and concluded at 10:00 p.m.

You are requested to take the above on record.

Thanking You,

Sincerely,

For Revathi Equipment India Limited

Nishant Ramakrishnan

Company Secretary and Compliance Officer

Revathi Equipment India Limited

(Formerly Renaissance Corporate Consultants Limited)

331, Pollachi Road, Coimbatore - 641 050. India. Phone: 0422 - 2610851, 0422 - 6655100,

CIN No.: L74999TZ2020PLC033369 E-mail: compliance.officer@revathi.in

Website: www.revathi.in

22nd May 2026

To

Listing Department BSE Limited 25 th Floor, P. J. Towers, Dalal Street, Mumbai – 400 001. Scrip Code: 544246	Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400 051. Scrip Code: RVTH
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Dear Sir/ Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. S S Kothari Mehta and Co. LLP, Chartered Accountants have issued the Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the quarter and year ended on 31st March 2026 with unmodified opinion.

You are requested to take the above on record.

Thanking You,

Sincerely,

For Revathi Equipment India Limited

Nishant Ramakrishnan

Company Secretary and Compliance Officer

Revathi Equipment India Limited

(Formerly Renaissance Corporate Consultants Limited)

331, Pollachi Road, Coimbatore - 641 050. India. Phone: 0422 - 2610851, 0422 - 6655100,

CIN No.: L74999TZ2020PLC033369 E-mail: compliance.officer@revathi.in

Website: www.revathi.in

**Independent Auditor's Report on Standalone Quarterly and Year to Date (1st April 2025 to 31st March 2026)
Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations
and Disclosure Requirements) Regulations, 2015, as amended**

To The Board of Directors of **Revathi Equipment India Limited**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date financial results of **Revathi Equipment India Limited** (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 (the "statement"), attached herewith, 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:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive Income / loss and other financial information for the quarter ended March 31, 2026 and of the net profit, other comprehensive Income / loss and other financial information of the Company for the year ended March 31, 2026.

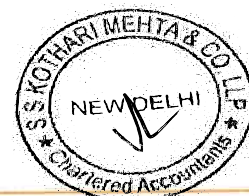
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 statement 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of the statement that give a true and fair view of the net profit and other comprehensive Income /loss and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, 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.

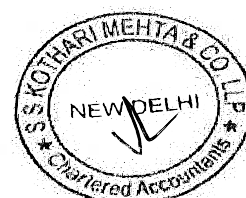
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the statement 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 the statement.

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 statement, 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 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 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 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.



SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

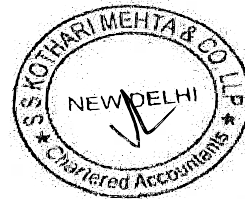
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those 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

The statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures for nine months ended 31st December 2025 of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Delhi
Date: 22.05.2026
UDIN: 26097489UJWRBY6136



For S S Kothari Mehta and Company

Chartered Accountants

Firm Reg. No. 000756N/N500441

A handwritten signature in black ink, appearing to read "Vivek Raut".

Vivek Raut

Partner

Membership No. 097489



Revathi Equipment India Limited

Regd Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050

CIN:L74999TZ2020PLC033369

Phone: +91-4226655116

Rs. In Crores except per share data

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026					
Sr.No.	Particulars	Quarter ended		Year ended	
		March 31, 2026 Audited	March 31, 2025 Audited	March 31, 2026 Audited	March 31, 2025 Audited
1	Income				
	(a) Revenue from Operations	64.14	64.50	139.44	178.53
	(b) Other Income	1.51	3.41	13.36	10.31
	Total Income	65.65	67.91	152.80	188.84
2	Expenses				
	(a) Cost of materials consumed	25.44	21.00	42.11	86.99
	(b) Purchases of stock-in-trade	6.73	3.78	18.24	12.18
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.95)	11.27	10.27	(2.00)
	(d) Employee benefits expense	6.76	7.03	26.66	25.43
	(e) Finance costs	1.98	3.18	9.37	9.38
	(f) Depreciation and amortisation expense	0.89	0.41	3.60	1.63
	(g) Other expenses	8.82	7.05	25.22	27.50
	Total Expenses	48.66	53.72	135.47	161.09
3	Profit/(Loss) before exceptional items & tax (1-2)	16.99	14.19	17.34	27.75
4	Exceptional items	(0.25)	-	(0.25)	-
5	Profit/(Loss) before tax (3-4)	16.74	14.19	17.08	27.75
6	Tax expenses				
	- Current tax	3.10	3.85	3.44	6.48
	- Earlier year tax expenses	-	0.88	0.20	0.88
	- Deferred tax	(0.46)	0.12	0.07	0.21
7	Net Profit/(Loss) after tax from continued operations (5-6)	14.10	9.34	13.37	20.18
8	Profit / (loss) from discontinued operations	-	-	-	-
9	Net Profit/(Loss) after tax (7-8)	14.10	9.34	13.37	20.18
10	Other Comprehensive Income / (Loss) (OCI) for the period				
	(i) Items that will not be reclassified to profit or loss.	0.90	(0.51)	0.46	(0.58)
	(ii) income tax relating to items that will not be reclassified to profit or loss	(0.23)	0.13	(0.12)	0.15
	Other Comprehensive Income/(Loss) for the period	0.67	(0.38)	0.35	(0.44)
11	Total Comprehensive Income / (Loss) for the period(7+8)	14.78	8.95	13.72	19.74
12	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	3.07	3.07	3.07	3.07
13	Other equity (Excluding Revaluation Reserve)	-	-	136.98	123.26
14	Earnings Per Share face value Rs.10.00/ each				
	Basic and Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	45.98	30.45	43.59	65.79



Revathi Equipment India Limited

Regd Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050

CIN:L74999TZ2020PLC033369

Phone: +91-4226655116

Rs. In Crores

STATEMENT OF STANDALONE AUDITED ASSETS AND LIABILITIES AS AT MRCH 31, 2026

Sl.No.	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
ASSETS			
1	Non-current assets		
	(i) Property, plant and equipment	43.98	36.47
	(ii) Capital work in Progress	0.35	-
	(iii) Right of use Asset	0.22	0.25
	(iv) Other intangible assets	1.04	1.70
	(v) Intangible assets under development	0.17	-
	(vi) Financial assets		
	(a) Investments	2.77	2.48
	(b) Other financial asset	2.26	0.15
	(vii) Deferred Tax assets (net)	0.28	0.47
		51.07	41.53
2	Current assets		
	(i) Inventories	71.86	68.46
	(ii) Financial Assets		
	(a) Investments	55.13	74.26
	(b) Trade receivables	60.44	25.15
	(c) Cash and cash equivalents	1.72	1.29
	(d) Bank balances other than (c)above	2.08	3.68
	(e) Loans	0.97	5.44
	(f) Other financial asset	3.66	2.96
	(iii) Other current assets	18.44	15.64
		214.30	196.88
	TOTAL ASSETS	265.37	238.41
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity share capital	3.07	3.07
	(b) Other equity	136.98	123.26
		140.04	126.32
2	Non-Current liabilities		
	(i) Financials Liabilities		
	(a) Borrowings	-	1.02
	(b) Lease Liabilities	0.22	0.25
	(c) Provisions	0.80	0.81
	(d) Deferred tax liabilities (net)	-	-
		1.01	2.09
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	67.65	35.93
	(b) Lease Liabilities	0.03	0.03
	(c) Trade payables		
	- Total outstanding dues of the Micro enterprise and small enterprises	2.39	0.42
	- Total outstanding dues of creditors other than Micro enterprise and small enterprises	39.45	29.09
	(d) Other financial liabilities	5.27	7.48
	(ii) Other current liabilities	6.85	29.69
	(iii) Provisions	1.49	2.16
	(iv) Current tax liabilities (net)	1.18	5.20
		124.31	109.99
	TOTAL-EQUITY AND LIABILITIES	265.37	238.41



Revathi Equipment India Limited

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Audited standalone cash flow statement for the year ended March 31, 2026

Rs. In Crores

	As at March 31, 2026 Audited	As at March 31, 2025 Audited
A. Cash flow from operating activities		
Net profit before tax	17.08	27.75
Adjustments:		
Depreciation / amortization	3.60	1.63
Dividend Income	(0.04)	(0.07)
Impairment loss on financial assets - Trade Receivables	0.33	0.28
Provision no longer required write back	(2.79)	0.98
Bad debts recovered - Net	(0.05)	(0.11)
(Profit)/Loss on investment in Financial Instruments	-	-
Write down in old Inventory	2.00	1.36
Finance cost (including interest on lease)	9.35	10.06
Interest Income on deposits and investments	(4.72)	(5.44)
Interest on Loans and advances	(0.04)	(0.93)
Freight Provision written back	-	(0.27)
Advance given to Supplier written off	0.29	-
Net Gain on Investments at FVTPL	(2.37)	(2.51)
Unrealised (Gain) /Loss from Foreign exchange fluctuations	(0.31)	0.14
(Profit)/loss on sale of PPE and assets written off	0.16	0.06
Operating profit before working capital changes	22.48	32.92
Adjustments for working capital changes :		
(Increase)/decrease in Inventories	(3.35)	9.25
Increase/ (decrease) in trade payables	15.13	(11.78)
(Increase)/ decrease in trade receivables	(35.26)	9.21
(Increase)/ decrease in loans and other financial assets	6.91	(1.03)
(Increase)/ decrease in other current assets	(3.10)	11.84
Increase/ (decrease) in provisions	(0.23)	0.57
Increase/ (decrease) in other financial liabilities	(2.43)	(12.26)
Increase/ (decrease) in other current liabilities	(22.83)	(1.40)
Cash generated from operations	(22.67)	37.31
Direct taxes (paid)/refund	(7.67)	(9.45)
Net cash generated / (used in) from operating activities	(30.34)	27.87
B Cash flow from investing activities		
Purchase of PPE, Intangible assets and CWIP	(13.23)	(24.34)
Proceeds from sale of PPE and Intangible assets	0.09	0.21
(Investment) / Proceeds from maturity of fixed deposits(net)	1.60	0.50
(Purchase) / Sale of non current investments	(0.29)	(0.01)
(Purchase) / Sale of current investments	21.51	(20.24)
Loan (given to)/repayment from related party	(4.00)	1.00
Dividend received	0.04	0.45
Interest received	3.50	6.37
Net cash generated / (used in) from investing activities	9.23	(36.05)
C Cash flow from financing activities		
Proceeds from/(repayment of) short term borrowings (net)	31.71	7.30
Repayment of long term borrowings	(1.02)	(1.02)
Repayment of lease liabilities	(0.03)	(0.06)
Payment of Interest on lease liabilities	(0.03)	(0.03)
Finance cost	(9.10)	(10.02)
Net cash generated / (used in) from financing activities	21.54	(3.83)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	0.43	(12.02)
Cash and cash equivalents (Opening Balance)	1.29	13.30
Cash and cash equivalents (Closing Balance)	1.72	1.29
Change in cash & cash equivalents	0.43	(12.02)
Components of cash & cash equivalents	As at March 31, 2026 Audited	As at March 31, 2025 Audited
Balances with banks		
- in Current accounts	1.71	1.28
Cash on hand	0.01	0.01
Net cash & cash equivalents	1.72	1.29



Revathi Equipment India Limited

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050

CIN:L74999TZ2020PLC033369

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Notes to Standalone Audited Financial Results for the Quarter and financial year ended 31st March 2026

- 1 The above results was approved in the meeting of Board of Directors held on 22nd May, 2026
- 2 The Statutory Auditors have expressed an unmodified opinion on the above results.
- 3 The company operates in a single operating segment of manufacturing of equipments. The financial results for the quarter and period ended 31st March 2026 are being published in the newspaper and can be accessed by scanning the QR code given in the newspaper. The results of the Company are also available on Stock Exchange websites and on the Companies website www.revathi.in.
- 4 Effective from 21st November 2025, the Government of India has consolidated multiple existing labour laws into a unified framework comprising four labour codes collectively referred to as "New Labour Codes". Under Ind AS 19 and as per the guidance issued by the ICAI, changes to employee benefit plans arising from legislative amendment constitute a pain amendment, requiring recognition of past service cost immediately in the statement of Profit and loss. The new labour codes has resulted in estimated one time increase in provision for employee benefits of INR 25 Lacs and considering the materiality and non-recurring nature of this impact, the company has presented such incremental impact as "Statutory impact of New Labour Codes" under "Exceptional items" in the statement of Profit & Loss for the year ended 31st March 2026. Further, the company will assess additional financial implications if any, against these Codes and will account for the same subsequent to the promulgation of the relevant rules.
- 5 The Company has incorporated an wholly owned/ controlled Limited Liability Partnership by the name Global Essential Mining Supplies LLP (LLP Identification Number: ACN-3902) in India. The LLP is incorporated in India and registered with Registrar of Companies, Coimbatore, Tamil Nadu on 05th April 2025.

Date: 22nd May 2026
Place: New Delhi

Abhishek Dalmia

Chairman and Managing Director

DIN : 00011958

Independent Auditor's Report on Consolidated Quarterly and Year to Date (1st April 2025 to 31st March 2026) Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of **Revathi Equipment India Limited**

Report on the Audit of the Consolidated Financial Results

Opinion

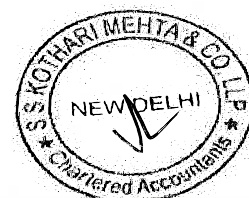
We have audited the accompanying consolidated quarterly and year to date Consolidated Financial Results of **Revathi Equipment India Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 (the "statement"), attached herewith, being prepared and 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 and based on the consideration of management certified Financials Statement of one subsidiary company, as explained to us that there is no requirement of audit under Companies Act and of the financial results and financial information which have been furnished to us by the board of directors, the aforesaid statement:

- i. Includes the results of the Revathi Drilling Solutions LLP (LLP Identification Number: ACK-4986)- Subsidiary, India and Global Essential Mining Supplies LLP (LLP Identification Number: ACN- 3902)- Subsidiary, India
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive Income and other financial information for the quarter ended March 31, 2026 and of the net profit and other comprehensive Income and other financial information of the Group for the year ended March 31, 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 as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated 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 together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

This statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this statement that give a true and fair view of the net profit and other comprehensive Income/Loss and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for 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 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

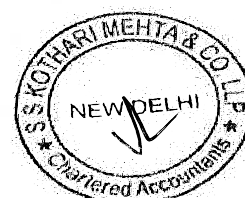
The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Group's financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the statement 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 statement.

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 statement, 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 Group 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Group 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 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results and financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the statement of which we are the independent auditor. For one entity included in the statement, which is management certified as explained to us there is no requirement of audit of one subsidiary under Companies Act 2013.

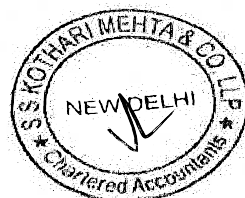
We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Consolidated audited financials results includes the financial results of Global Essential Mining Supplies LLP (LLP Identification Number: ACN- 3902)- Subsidiary, India whose financial results reflect total assets of INR 0.02 Crores as at 31st March 2026 and total revenue of INR Nil Crores and INR 0.05 Crores, total net (loss) after tax of INR Nil Crores and INR 0.11 Crores and total comprehensive loss of Nil Crores and INR 0.11 Crores for the quarter ended 31st March 2026 and for the period from 1st April 2025 to 31st March 2026, respectively, which are management certified as considered in the consolidated audited financial results. In our conclusion and according to the information and explanations given to us by the Management, these financial results are not material to the Consolidated financial results.



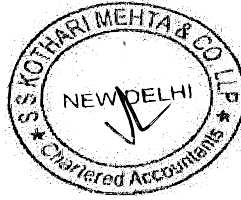
**SS KOTHARI MEHTA
& CO. LLP**

CHARTERED ACCOUNTANTS

The statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures for nine months ended 31st December 2025 of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the statement is not modified in respect of the above matters.

Place: Delhi
Date: 22-05-2026
UDIN: 26097489HILVYR5467



For S S Kothari Mehta and Company
Chartered Accountants
Firm Reg. No. 000756N/ N500441

A handwritten signature in black ink, appearing to read 'Vivek Raut'.

Vivek Raut
Partner

Membership No. 097489

**Revathi Equipment India Limited**

Regd Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050

CIN:L74999TZ2020PLC033369

Phone: +91-4226655116

Rs. In Crores except per share data

Sr.No.	Particulars	Quarter ended		Year ended	
		March 31, 2026 Audited	March 31, 2025 Audited	March 31, 2026 Audited	March 31, 2025 Audited
1	Income				
	(a) Revenue from Operations	65.61	64.50	142.93	178.53
	(b) Other Income	1.51	3.41	13.36	10.31
	Total Income	67.12	67.91	156.29	188.84
2	Expenses				
	(a) Cost of materials consumed	25.44	21.00	42.11	86.99
	(b) Purchases of stock-in-trade	7.42	3.78	20.33	12.18
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.82)	11.27	10.20	(2.00)
	(d) Employee benefits expense	6.79	7.03	26.82	25.43
	(e) Finance costs	1.98	3.18	9.37	9.38
	(f) Depreciation and amortisation expense	0.89	0.41	3.61	1.63
	(g) Other expenses	8.88	7.05	25.41	27.50
	Total Expenses	49.57	53.73	137.84	161.10
3	Profit/(Loss) before exceptional items & tax (1-2)	17.54	14.18	18.45	27.74
4	Exceptional items	(0.25)	-	(0.25)	-
5	Profit/(Loss) before tax (3-4)	17.29	14.18	18.20	27.74
6	Tax expenses				
	- Current tax	3.50	3.85	4.08	6.48
	- Earlier year tax expenses	-	0.88	0.20	0.88
	- Deferred tax	(0.46)	0.12	0.07	0.21
7	Net Profit/(Loss) after tax from continued operations (5-6)	14.25	9.34	13.84	20.18
8	Profit / (loss) from discontinued operations	-	-	-	-
9	Net Profit/(Loss) after tax (7-8)	14.25	9.34	13.84	20.18
10	Other Comprehensive Income / (Loss) (OCI) for the period				
	(i) Items that will not be reclassified to profit or loss.	0.90	(0.51)	0.46	(0.58)
	(ii) income tax relating to items that will not be reclassified to profit or loss	(0.23)	0.13	(0.12)	0.15
	Other Comprehensive Income/(Loss) for the period	0.67	(0.38)	0.35	(0.44)
11	Total Comprehensive Income / (Loss) for the period(7+8)	14.92	8.95	14.19	19.74
12	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	3.07	3.07	3.07	3.07
13	Other equity (Excluding Revaluation Reserve)	-	-	137.44	123.26
14	Earnings Per Share face value Rs.10.00/ each				
	Basic and Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	46.46	30.44	45.12	65.79



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Rs. In Crores

STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

Sl.No.	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
ASSETS			
1	Non-current assets		
	(i) Property, plant and equipment	43.98	36.47
	(ii) Capital work in Progress	0.35	-
	(iii) Right of use Asset	0.22	0.25
	(iv) Other intangible assets	1.04	1.70
	(v) Intangible assets under development	0.17	-
	(vi) Financial assets		
	(a) Investments	2.75	2.47
	(b) Other financial asset	2.26	0.15
	(vii) Deferred Tax assets (net)	0.28	0.47
		51.05	41.52
2	Current assets		
	(i) Inventories	71.94	68.46
	(ii) Financial Assets		
	(a) Investments	55.13	74.26
	(b) Trade receivables	61.06	25.15
	(c) Cash and cash equivalents	1.92	1.30
	(d) Bank balances other than (c)above	2.08	3.68
	(e) Loans	0.97	5.44
	(f) Other financial asset	3.69	2.96
	(iii) Other current assets	19.88	15.63
		216.66	196.89
	TOTAL ASSETS	267.71	238.40
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity share capital	3.07	3.07
	(b) Other equity	137.44	123.26
		140.51	126.32
2	Non-Current liabilities		
	(i) Financials Liabilities		
	(a) Borrowings	-	1.02
	(b) Lease Liabilities	0.22	0.25
	(c) Provisions	0.80	0.81
	(d) Deferred tax liabilities (net)	-	-
		1.01	2.09
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	67.65	35.93
	(b) Lease Liabilities	0.03	0.03
	(c) Trade payables		
	- Total outstanding dues of the Micro enterprise and small enterprises	2.39	0.42
	- Total outstanding dues of creditors other than Micro enterprise and small enterprises	39.58	29.09
	(d) Other financial liabilities	5.29	7.48
	(ii) Other current liabilities	7.93	29.69
	(iii) Provisions	1.49	2.16
	(iv) Current tax liabilities (net)	1.82	5.20
		126.19	110.00
	TOTAL-EQUITY AND LIABILITIES	267.71	238.40



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Audited Consolidated Statement of Cash Flow for the year ended March 31, 2026

Rs. In Crores

	As at March 31, 2026 Audited	As at March 31, 2025 Audited
A. Cash flow from operating activities		
Net profit before tax	18.20	27.74
Adjustments:		
Depreciation / amortization	3.61	1.63
Dividend Income	(0.04)	(0.07)
Impairment loss on financial assets - Trade Receivables	0.33	0.28
Provision no longer required write back	(2.79)	0.98
Bad debts recovered - Net	(0.05)	(0.11)
(Profit)/Loss on investment in Financial Instruments	-	-
Write down in old Inventory	2.00	1.36
Finance cost (including interest on lease)	9.35	10.06
Interest Income on deposits and investments	(4.72)	(5.44)
Interest on Loans and advances	(0.04)	(0.93)
Net Gain on Investments at FVTPL	(2.37)	(2.51)
Unrealised (Gain) /Loss from Foreign exchange fluctuations	(0.31)	0.14
Freight Provision written back	-	(0.27)
(Profit)/loss on sale of PPE and assets written off	0.16	0.06
Advance given to Supplier written off	0.29	-
Operating profit before working capital changes	23.59	32.91
Adjustments for working capital changes :		
(Increase)/decrease in Inventories	(3.43)	9.25
Increase/ (decrease) in trade payables	15.27	(11.78)
(Increase)/ decrease in trade receivables	(35.88)	9.21
(Increase)/ decrease in loans and other financial assets	6.88	(1.03)
(Increase)/ decrease in other current assets	(4.53)	11.85
Increase/ (decrease) in provisions	(0.23)	0.57
Increase/ (decrease) in other financial liabilities	(2.41)	(12.25)
Increase/ (decrease) in other current liabilities	(21.75)	(1.40)
Cash generated from operations	(22.49)	37.33
Direct taxes (paid)/refund	(7.67)	(9.45)
Net cash generated / (used in) from operating activities	(30.15)	27.88
B Cash flow from investing activities		
Purchase of PPE, Intangible assets and CWIP	(13.23)	(24.35)
Proceeds from sale of PPE and Intangible assets	0.09	0.21
(Investment) / Proceeds from maturity of fixed deposits(net)	1.60	0.50
(Purchase) / Sale of non current investments	(0.28)	-
(Purchase) / Sale of current investments	21.51	(20.24)
Loan (given to)/repayment from related party	(4.00)	1.00
Dividend received	0.04	0.45
Interest received	3.50	6.37
Net cash generated / (used in) from investing activities	9.23	(36.05)
C Cash flow from financing activities		
Proceeds from/(repayment of) short term borrowings (net)	31.71	7.30
Repayment of long term borrowings	(1.02)	(1.02)
Repayment of lease liabilities	(0.03)	(0.06)
Payment of Interest on lease liabilities	(0.03)	(0.03)
Finance cost	(9.10)	(10.02)
Net cash generated / (used in) from financing activities	21.54	(3.83)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	0.62	(12.00)
Cash and cash equivalents (Opening Balance)	1.30	13.30
Cash and cash equivalents (Closing Balance)	1.92	1.30
Change in cash & cash equivalents	0.62	(12.00)
Components of cash & cash equivalents		
	As at March 31, 2026 Audited	As at March 31, 2025 Audited
Balances with banks		
- in Current accounts	1.91	1.29
Cash on hand	0.01	0.01
Net cash & cash equivalents	1.92	1.30



Revathi Equipment India Limited

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Notes to Consolidated Audited Financial Results for the Quarter and financial year ended 31st March 2026

- 1 The above results was approved in the meeting of Board of Directors held on 22nd May, 2026
- 2 The Statutory Auditors have expressed an unmodified opinion on the above results.
- 3 The company operates in a single operating segment of manufacturing of equipments. The financial results for the quarter and period ended 31st March 2026 are being published in the newspaper and can be accessed by scanning the QR code given in the newspaper. The results of the Company are also available on Stock Exchange websites and on the Companies website www.revathi.in.
- 4 The Company has incorporated an wholly owned/ controlled Limited Liability Partnership by the name Global Essential Mining Supplies LLP (LLP Identification Number: ACN-3902) in India. The LLP is incorporated in India and registered with Registrar of Companies, Coimbatore, Tamil Nadu on 05th April 2025.
- 5 The consolidated Financial results include the financial information of two LLPs, namely Revathi Drilling Solutions LLP and Global Essential Mining Supplies LLP. The financial statements of Revathi Drilling Solutions LLP have been reviewed by the Statutory Auditor, whereas the financial information of Global Essential Mining Supplies LLP has been certified by the management and not subject to audit or review by the Auditors.
- 6 The figures of the last quarter ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year ending 31st March 2026 and the unaudited published year to date figures ended 31st December 2025, being the date of the end of the third quarter of the financial year which were subject to limited review.
- 7 Effective from 21st November 2025, the Government of India has consolidated multiple existing labour laws into a unified framework comprising four labour codes collectively referred to as "New Labour Codes". Under Ind AS 19 and as per the guidance issued by the ICAI, changes to employee benefit plans arising from legislative amendment constitute a pain amendment, requiring recognition of past service cost immediately in the statement of Profit and loss. The new labour codes has resulted in estimated one time increase in provision for employee benefits of INR 25 Lacs and considering the materiality and non-recurring nature of this impact, the company has presented such incremental impact as "Statutory impact of New Labour Codes" under "Exceptional items" in the statement of Profit & Loss for the year ended 31st March 2026. Further, the company will assess additional financial implications if any, against these Codes and will account for the same subsequent to the promulgation of the relevant rules.
- 8 The consolidated financial results for the quarter and year ended 31 March 2026 includes the results of the wholly owned/ controlled Limited Liability Partnerships of the Company.
- 9 Previous year figures has been regrouped wherever considered necessary.

Abhishek Dalmia
Chairman and Managing Director
DIN : 00011958

Date: 22nd May 2026
Place: New Delhi