RUSHABH PRECISION BEARINGS LIMITED

CIN: L99999MH1989PTC053093
Regd. Office: Vijay Industrial Gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad, Mumbai, Malad West, Maharashtra, India, 400064
Email: compliance.rushabh@gmail.com Website: www.rushabhbearings.com **Phone (O):** +91 9818148490

Date: 03rd November, 2026

To,

The Secretary **Corporate Relations Department** **BSE Limited** Floor 25, P.1 Towers. Dalai Street, Mumbai-400001 **Scrip Code: 531371**	The Secretary **Corporate Relations Department** **The National Stock Exchange of India Limited** Exchange Plaza. Bandra-Kurla Complex, Bandra East. Mumbai -400059 **Symbol: RUSHABEAR**

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

With reference to the captioned subject and in continuation to our intimation dated 29th October, 2026, we wish to inform you that the meeting of the board of directors of the company was held today i.e., on Tuesday, 03rd November, 2026 which commenced at 04.00 P.M. and concluded at 04.30 P.M. and has inter-alia considered and approved on the following:

1. Considered and approved Standalone Unaudited Financial statement along with audit report for the quarter ended on 30th September 2026, with Limited review report pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The copies of the same are enclosed herewith as **Annexure.**

2. Various other approvals and noting related to and required in the normal course of business were taken on record by the Board of Directors.

The aforesaid results being published in newspapers in the prescribed format. You are requested to take the same on records in the prescribed format.

Yours Truly,

For Rushabh Precision Bearings Limited

BISWAJEET MUKHERJEE
Digitally signed by BISWAJEET MUKHERJEE
Date: 2026.11.03 18:55:04 +05'30'

Biswajeet Mukherjee
Managing Director
DIN: 10432026

Date :03rd November, 2026
Place: Mumbai

Encl: As above

RUSHABH PRECISION BEARINGS LTD

CIN No. : L99999MH1989PTC053093

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2026

(₹ in Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 September, 2026	30 June, 2026	30 September, 2025	30 September, 2026	30 September, 2025	31 March, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	-	-	-	-	-	
	a)Net Sales/Income From Operations						
	b) Other Operating Income	-	-		-	-	-
	Total Income (1 + 2)	**-**	**-**	**-**	**-**	**-**	**-**
2	**Expenses :**						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	c) Change in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-	-	-	-	-	-
	d) Employee Benefit Expenses	0.60	0.60	0.60	1.20	1.20	2.40
	e) Depreciation and Amortisation Expenses	-	-	-	-	-	-
	f) Power & Fuel Expenses	-	-	-	-	-	-
	g) Other Expenses	2.71	18.09	2.48	20.80	11.16	20.24
	Total Expenses	**3.31**	**18.69**	**3.08**	**22.00**	**12.36**	**22.64**
3	**Profit/Loss from operations before other income,finance cost & exceptional items**	**(3.31)**	**(18.69)**	**(3.08)**	**(22.00)**	**(12.36)**	**(22.64)**
4	**Add:Other Income**	**-**	**-**	**-**	**-**	**-**	**-**
5	**Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)**	**(3.31)**	**(18.69)**	**(3.08)**	**(22.00)**	**(12.36)**	**(22.64)**
6	**Less:Finance Cost**	**-**	**-**	**-**	**-**	**-**	**-**
7	**Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)**	**(3.31)**	**(18.69)**	**(3.08)**	**(22.00)**	**(12.36)**	**(22.64)**
8	**Less: exceptional Items**	**-**	**-**	**-**	**-**	**-**	**-**
9	**Profit / (Loss) from ordinary activities before tax (7 + 8)**	**(3.31)**	**(18.69)**	**(3.08)**	**(22.00)**	**(12.36)**	**(22.64)**
10	**Tax Expense**	**-**	**-**	**-**	**-**	**-**	**-**
11	**Net Profit / (Loss) from ordinary activities after tax (9 + 10)**	**(3.31)**	**(18.69)**	**(3.08)**	**(22.00)**	**(12.36)**	**(22.64)**
12	**Extraordinary items (net of tax)**	**-**	**-**	**-**	**-**	**-**	**-**
13	**Net Profit / (Loss) for the period (11 + 12)**	**(3.31)**	**(18.69)**	**(3.08)**	**(22.00)**	**(12.36)**	**(22.64)**
14	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassified to profit or loss						
	Revaluation Surplus of Assets	-	-	-	-	-	642.92
	Less:Related deferred tax liability	-	-	-	-	-	161.82
15	**Total Other Comprehensive Income/(Expense) for the period / year**	**(3.31)**	**(18.69)**	**(3.08)**	**(22.00)**	**(12.36)**	**458.46**
16	Share of Profit / (loss) of associates *						
17	Minority Interest*	-	-	-	-	-	-
18	**Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) ***	**(3.31)**	**(18.69)**	**(3.08)**	**(22.00)**	**(12.36)**	**(22.64)**
19	Paid up Equity Share capital (face value ₹ 10 per share)	**900.00**	**900.00**	**900.00**	**900.00**	**900.00**	**900.00**
20	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	**(1,082.99)**	**(1,079.68)**	**(1,050.71)**	**(1,082.99)**	**(1,050.71)**	**(1,060.98)**
21	**Earnings per Share (not annualised for quarters) (Face value of ₹ 10/- each)**						
	- Basic EPS (in ₹)	(0.04)	(0.21)	(0.03)	(0.24)	(0.14)	(0.25)
	- Diluted EPS (in ₹)	(0.04)	(0.21)	(0.03)	(0.24)	(0.14)	(0.25)

*** Applicable in the case of consolidated results.**

CIN No. : L99999MH1989PTC053093

NOTES ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2026

Notes :

1 The above unaudited standalone financial results of the Company for the quarter ended 30 September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 3rd November, 2026 and subjected to limited review by the Statutory Auditors of the Company, who have expressed an unmodified conclusion on the aforesaid results.

2 The standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.

3 The Company's business falls within single operating segment. Hence the Company has disclosed the segment information in its Standalone financial results in accordance with Ind AS 108 "Operating Segments".

4 Figures for the quarter ended 30 September, 2026 represent the difference between the unaudited figures in respect of the half year upto 30 September, 2026 and the unaudited figures of quarter ended 30 June, 2026 being the date of the end of the first quarter of the financial year which were subjected to limited review.

5 Figures of the previous periods have been regrouped, wherever considered necessary to make them comparable to current period's figures.

By the order of the Board of Directors
For, Rushabh Precision Bearings Limited

RUSHABH PRECISION BEARINGS LIMITED MUMBAI

Biswajeet

Place : Mumbai
Date : 03rd November, 2026

Mr. Biswajeet Mukherjee
Chairman & Managing Director

RUSHABH PRECISION BEARINGS LTD
CIN No. : L99999MH1989PTC053093
Vijay industrial gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad West, Mumbai, Maharashtra, India, 400064
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2026

(₹ in Lakhs)

Particulars	As at 30 September, 2026 (Unaudited)	As at 31 March, 2026 (Audited)
I ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	710.18	710.18
(b) Right of use assets	-	-
(c) Investment Property	-	-
(d) Financial Assets		
(i) Investments		-
(ii) Loans & Advances	6.14	6.14
(iii) Other Financial Assets	20.28	20.28
(e) Other Non-current Assets	50.65	54.54
	787.24	**791.13**
2 CURRENT ASSETS		
(a) Inventories	432.05	432.05
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	211.43	207.53
(iii) Cash and Cash Equivalents	6.27	3.58
(iv) Loans		-
(v) Other Financial Assets		-
(c) Other Current Assets	65.18	62.13
(d) Current Tax Assets (Net)		-
	714.92	**705.28**
TOTAL ASSETS	**1,502.16**	**1,496.42**
II EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	900.00	900.00
(b) Other Equity	-601.89	-579.89
TOTAL EQUITY	**298.11**	**320.11**
2 LIABILITIES		
(i) NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	1,041.07	1,013.16
(ii) Lease Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	161.82	161.82
	1,202.89	**1,174.99**
(ii) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Trade Payables	-	-
(A) Dues of micro enterprises and small enterprises	1.16	0.81
(B) Dues of other than micro enterprises and small enterprises	-	-
(iv) Other Financial Liabilities		
(b) Other Current Liabilities	0.01	0.51
(c) Provisions		
	1.16	**1.32**
TOTAL LIABILITIES	**1,204.05**	**1,176.31**
TOTAL EQUITY AND LIABILITIES	**1,502.16**	**1,496.42**

RUSHABH PRECISION BEARINGS LTD

CIN No. : L99999MH1989PTC053093

Unaudited Standalone Statement of Cash Flows for the Half Year Ended 30 September, 2026 **(₹ in Lakhs)**

Particulars		Half Year ended 30-Sep-26 (Unaudited)	Half Year ended 30-Sep-25 (Unaudited)	Year ended 31-Mar-26 (Audited)
Cash Flow From Operating Activities				
Profit/(Loss) Before Tax		(22.00)	(12.36)	(22.64)
Adjustment for:				
Depreciation				-
Finance Costs				-
Interest Income				(0.00)
Allowance for Expected Credit Loss				-
Sundry Balance Written off including Bad Debts				-
Net (Gain) / Loss on Sale of Property, Plant & Equipment				-
Unrealised (Gain)/Loss on foreign exchange fluctuation				-
Operating Profit/(Loss) before Working Capital changes		**(22.00)**	**-12.36**	**(22.64)**
Changes in Working Capital				
Adjustment for:				
(Increase) / Decrease in Trade Receivables		(3.90)	-	-
(Increase) / Decrease Financial Assets		3.89	-	(2.21)
(Increase) / Decrease In Inventories		-	-	
(Increase) / Decrease in other Assets		(3.05)	-2.16	
Increase / (Decrease) in Trade Payable		0.35		(1.06)
Increase / (Decrease) in Other Financial Liabilities		-	-	-
Increase / (Decrease) in Other Liabilities		(0.50)	-0.75	0.01
Increase / (Decrease) in Provisions		-	-	-
Cash generated from operations Before Income Tax Paid		**(25.21)**	**-15.27**	**(25.90)**
Direct Taxes Paid		-	-	-
Net Cash Flow From Operating Activities	**[A]**	**(25.21)**	**-15.27**	**(25.90)**
Cash Flow From Investing Activities :				
Payments for purchase of Property, Plant & Equipment		-	-	-
Proceeds from sales of Property, Plant & Equipment		-	-	-
Increase / (Decrease) in Loans Given		-	-	-
Proceeds/(Payments) of deposits		-	-	-
(Purchase) / Sale in Investments		-	-	-
Interest Income		-	-	-
Net Cash Flow Used In Investing Activities	**[B]**	**-**	**-**	**-**
Cash Flow From Financing Activities :				
Increase/ (Decrease) in Non-Current Borrowings (Net)		-	-	-
(Increase) / Decrease in Long Term Loans and Advances		27.90	15.27	(3.89)
Finance Costs		-	-	-
Proceeds from Sale of Investment		-	-	3.33
Proceeds from Long Term and Short Term Borrowing				26.41
Payment of Share issue expenses				
Payment of lease liability		-		-
Interest Income		-		0.00
Net Cash Flow from/Used in Financing Activities	**[C]**	**27.90**	**15.27**	**25.85**
Net Increase in cash and cash equivalents during the year	**[A+B+C]**	**2.69**	**-0.00**	**(0.05)**
Add: Cash and cash equivalents at the beginning for the year		3.58	3.63	3.63
Cash and cash equivalents at the end for the year		**6.27**	**3.63**	**3.58**

RAJESH LAXMI & ASSOCIATES

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

Independent Auditor's Limited Review Report on Audit of Standalone Financial Results of RUSHABH PRECISION BEARINGS LIMITED for the quarter and half year ended Sept 30, 2026 pursuant to the Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Report on the Quarterly Financial Statements

We have reviewed the accompanying Statement of Standalone Unaudited quarterly financial statements of **RUSHABH PRECISION BEARINGS LIMITED** (the "Company") for the Quarter and half year ended Sept 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the financial statements based on our review.

Scope of the Review

We conducted our review in accordance with [relevant auditing standards, e.g., the International Standard on Review Engagements (ISRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity] issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists primarily of inquiries of company personnel and analytical procedures applied to financial data.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For Rajesh Laxmi & Associates
Chartered Accountants
FRN:012203N



(Rajesh Gupta)
Partner
Mem. No.090427
UDIN: 26090427IOSRVP7001
Date : 03.11.2026
Place: New Delhi