RACL Geartech Ltd.

Corporate Office
B-9, Sector-3, Noida, Uttar Pradesh-201301, INDIA
Phone: +91-120-4588500 Fax: +91-120-4588513
Web: www.raclgeartech.com E-mail: info@raclgeartech.com

November 13, 2026

The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, G Block, Bandra-Kurla Complex
Bandra (East), Mumbai- 400 051
cmlist@nse.co.in
Symbol: RACLGEAR

BSE Limited
Corporate Relationship Department,
1st Floor, New Trading Ring, Rotunda Building,
P J Towers, Dalal Street, Mumbai-400 001
Corp.relations@bseindia.com
Scrip Code: 520073

Subject: Outcome of Board Meeting

In accordance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held today i.e. **Friday, November 13, 2026** have considered and approved the un-audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2026.

The Financial Results along with the Limited Review Report on the aforesaid results are enclosed herewith.

The meeting of the Board of Directors of the Company duly commenced at 11:00 A.M. (IST) and concluded at 03:20 P.M. (IST).

A copy of this disclosure is being uploaded on the website of the Company at www.raclgeartech.com.

This is for your information and record purpose.

Yours faithfully,
For RACL GEARTECH LIMITED

NEHA BAHAL
Digitally signed by NEHA BAHAL
DN: cn=NEHA BAHAL, c=IN, st=Delhi, o=Personal, serialNumber=1070600d51cfb7a3e7f9237b77ab72982622bba45fb9e3376de0904c6246d099
Date: 2026.11.13 15:18:31 +05'30'

Neha Bahal
Company Secretary & Compliance Officer

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D-U-N-S Number: 65-013-7086

RACL Geartech Limited
CIN : L34300DL1983PLC016136
Standalone Balance Sheet as at 30th September, 2026

(Rs. In Crores)

Particulars	As at 30th September 2026	As at 31st March 2026
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	323.58	321.50
(b) Capital work-in-progress	5.84	2.63
(c) Right-of-Use assets	18.97	20.14
(d) Intangible assets	1.02	0.68
(e) Financial assets		
i. Investments	2.38	2.38
ii. Other Financial Assets	1.56	1.56
(f) Other non-current assets	22.45	4.51
Total Non-current Assets	375.80	353.40
Current Assets		
(a) Inventories	161.70	137.57
(b) Financial assets		
i. Trade receivables	168.15	153.32
ii. Cash and cash equivalents	0.59	0.09
iii. Bank Balances other than (ii) above	2.88	7.52
(c) Current tax assets (net)		
(d) Other current assets	37.09	41.59
Total Current Assets	370.42	340.10
Total Assets	746.21	693.50
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	12.21	12.21
(b) Other equity	366.69	339.92
Total Equity	378.90	352.12
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
i. Borrowings	80.26	59.63
ii. Lease liability	7.53	8.45
(b) Provisions	10.11	9.36
(c) Deferred tax liabilities (Net)	20.97	18.22
(d) Other Non- Current Liabilities	-	-
Total Non-current Liabilities	118.87	95.66
Current Liabilities		
(a) Financial liabilities		
i. Borrowings	178.23	162.19
ii. Lease Liability	2.76	2.69
iii. Trade payables		
-Total Outstanding dues to micro and small enterprises	12.12	12.31
-Total Outstanding dues to other than micro and small enterprises	15.24	46.23
iv. Other financial liabilities	23.85	9.98
(b) Other current liabilities	2.68	2.94
(c) Provisions	2.36	2.36
(d) Current tax Liabilities (Net)	11.22	7.02
Total Current Liabilities	248.45	245.72
Total Liabilities	367.32	341.38
Total Equity and Liabilities	746.21	693.50

GUPTA NAYAR & CO. FRN:008376N New Delhi Chartered Accountants

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RACL Geartech Limited
CIN : L34300DL1983PLC016136
Standalone Cash Flow statement for the period ended 30th September 2026

(Rs. In Crores)

Particulars	For the period ended 30th September 2026	For the period ended 30th September 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	39.27	27.38
Adjustment for:		
Depreciation / Amortization	18.57	16.38
Interest charges	10.99	12.85
Interest on Deposits	(0.08)	(0.08)
Impairment/(Impairment reversal)	-	-
(Profit)/Loss on sale of asset	(0.01)	(0.00)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**68.74**	**56.52**
Increase/(Decrease) in other Liablities - Non Current	-	-
Increase/(Decrease) in other Financial Liablities	13.01	5.00
Increase/(Decrease) in Trade Payable - Current	(31.18)	(14.35)
Increase/(Decrease) in long-term provisions - Non current	0.81	0.58
Increase/(Decrease) in short-term provisions - current	-	-
Increase/(Decrease) in other current liabilities	(0.25)	(3.23)
(Increase)/Decrease in inventories	(24.13)	(12.94)
(Increase)/Decrease in trade Receivable	(14.83)	6.07
(Increase)/Decrease in other non current financial assets	-	-
(Increase)/Decrease in other non current assets	-	-
(Increase)/Decrease in other current assets	4.50	(4.89)
(Increase)/Decrease in other Current financial Asset	4.64	(0.14)
CASH GENERATED FROM OPERATIONS	**21.31**	**32.60**
Direct taxes paid	(5.59)	2.74
NET CASH GENERATED FROM OPERATIONS	**15.71**	**29.86**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of PPE	(19.04)	(15.39)
Advance given for PPE	(21.93)	(4.32)
Proceeds from Sale of PPE	0.01	0.16
Investment in Subsidiary Company	-	
NET CASH GENERATED (USED IN) INVESTING ACTIVITIES	**(40.96)**	**(19.54)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(repayment) from long & short term borrowings	36.66	(75.83)
Proceeds from share capital	-	1.01
Share Issue Expenses	-	(1.50)
Interest on Deposits	0.08	0.08
Dividend Paid	-	-
Proceeds from share premium	-	78.99
Interest and finance charges paid	(10.99)	(12.84)
NET CASH FROM FINANCING ACTIVITIES	**25.75**	**(10.09)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**0.50**	**0.23**
Cash and cash equivalents as at beginning of the year	0.09	0.04
Cash and cash equivalents as at end of the year	0.59	0.27
Net Cash Flow	**0.50**	**0.23**

GUPTA NAYAR & CO. FRN:008376N New Delhi Chartered Accountants

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

(Rs. in Crore except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	142.34	117.28	127.63	269.97	217.19	477.76
II	Other Income	2.49	5.56	0.19	2.68	13.61	22.46
III	Total Income (I+II)	144.82	122.84	127.82	272.64	230.80	500.22
IV	EXPENSES						
	Cost of materials consumed	39.33	35.08	35.68	75.01	71.08	136.04
	Changes in inventories of finished goods, stock-in-Trade and work-in-Progress.(INCREASE)/DECREASE	(10.11)	(4.22)	(10.01)	(20.12)	(12.77)	(1.36)
	Employee benefits expense	17.07	13.94	15.27	32.34	26.45	52.62
	Finance costs	4.85	7.14	6.14	10.99	15.05	29.69
	Depreciation and amortization expense	9.36	8.31	9.20	18.56	16.38	33.52
	Other expenses	61.72	46.46	54.88	116.60	87.23	186.35
	Total expense (IV)	122.22	106.71	111.16	233.38	203.42	436.86
V	Profit /(Loss) before exceptional items and tax (III-IV)	22.61	16.13	16.66	39.27	27.38	63.36
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	(0.22)
VII	Profit /(Loss) before tax (V-VI)	22.61	16.13	16.66	39.27	27.38	63.14
VIII	Tax expense						
1)	Current tax	(5.03)	(3.67)	(4.75)	(9.78)	(6.32)	(14.05)
2)	Deferred tax	0.39	(0.44)	(3.14)	(2.75)	(0.75)	(2.53)
3)	MAT Credit entitlement	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing oprations (VII-VIII)	17.97	12.02	8.77	26.74	20.31	46.56
X	Profit/(Loss from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discountinued oeprations	-	-	-	-	-	-
XII	Profit /(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit /(Loss) for the period (IX+XII)	17.97	12.02	8.77	26.74	20.31	46.56
XIV	Other comprehnsive income	0.02	(0.12)	0.03	0.05	(0.24)	0.10
A(i)	Items that will not be reclassified to profit or loss	-	-	-		-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.00)	-	(0.01)	(0.01)	-	(0.03)
B(i)	Items that will be reclassified to profit or loss	-	-	-		-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-		-	-
XV	Total comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	17.98	11.90	8.79	26.77	20.07	46.63
XVI	Earnings per equity share (for continuing operation): not annualized for quarters						
1)	Basic	15.24	10.46	7.44	22.68	17.67	39.98
2)	Diluted	15.24	10.46	7.44	22.68	17.67	39.98
XVII	Earnings per equity share (for discontinued operations) not annualized for quarters						
1)	Basic	-	-	-	-	-	-
2)	Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations) not annualized for quarters						
1)	Basic	15.24	10.46	7.44	22.68	17.67	39.98
2)	Diluted	15.24	10.46	7.44	22.68	17.67	39.98

See accompanying notes to the financial results

GUPTA NAYAR & CO. FRN 008376N New Delhi Chartered Accountants

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D-U-N-S Number: 65-013-7086

NOTES:-

1 The above unaudited Standalone financial results, as reviewed and recommended by the Audit Committee, were approved and taken on record by the Board of Directors of the company at its meeting held on 13th of November, 2026. The Statutory Auditors of the company have carried out a limited review of Standalone financial results for the quarter & half year ended 30th September, 2026.

2 The above results are available on the Company's website i.e. www.raclgeartech.com and also on stock exchange website i.e www.bseindia.com & www.nseindia.com

3 RACL undertakes acturial valuation annually.

4 **Disclosure of Segmental reporting pursuant to Ind AS 108 "Segmental Reporting"**

The Company is engaged in manufacturing of Automotive Components meant for two wheeled, three wheeled and four wheeled Vehicles. Based on similarity of activities/products, risk and reward structure, organisation structure and internal reporting Systems. The company has structured its operations into single operating segment geographic distribution of however based on the activities, the chief operating decision maker identified India and outside India as two geographical segments.

Revenue from Customers	Quarter ended 30th September 2026	Quarter ended 30th September 2025
Within India	47.72	27.41
Outside India		
Austria	26.80	37.14
Japan	3.51	4.47
Germany	38.18	43.70
Switzerland	0.24	0.69
Italy	4.51	2.74
Thailand	0.04	-
Vietnam	-	-
USA/Mexico	20.15	0.83
China	-	-
Canada	0.73	0.30
Slovakia/Poland	0.46	
Total Outside India	94.62	89.87

For and on behalf of Board of Directors
RACL Geartech Limited

Gursharan Singh
Chairman & Managing Director

Place: Noida
Date : November 13th 2026

GUPTA NAYAR & CO. FRN:008376N New Delhi Chartered Accountants

GUPTA NAYAR & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results for the period from April 1, 2026 to September 30, 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
RACL GEARTECH LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ('the Statement') of RACL Geartech Limited ('the Company') for the quarter ended September 30, 2026 and Year to Date Results from April 1, 2026 to September 30, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143 (10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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 the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, 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.

For Gupta Nayar & Co.
Chartered Accountants
FRN: 008376N



Vaibhav Aggrwal
Partner
Membership Number: 549495

UDIN: 26549495WENYAL5438
Place: New Delhi
Date: 13-11-2026

610, JAKSONS CROWN HEIGHTS, PLOT No. 3 B1, TWIN DISTRICT CENTRE, SECTOR10, ROHINI, DELHI-110085PHONE: 011-27864149, 9810200957, 9818462655

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RACL Geartech Limited
CIN : L34300DL1983PLC016136
Consolidated Balance Sheet as at 30th September, 2026

(Rs. In Crores)

Particulars	As at 30th September 2026	As at 31st March 2026
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	323.58	321.50
(b) Capital work-in-progress	5.84	2.63
(c) Right-of-Use assets	18.97	20.14
(d) Intangible assets	1.02	0.68
(e) Financial assets		
i. Investments	1.40	1.40
ii. Other Financial Assets	1.66	1.66
(f) Other non-current assets	22.45	4.51
Total Non-current Assets	374.93	352.53
Current Assets		
(a) Inventories	176.22	147.42
(b) Financial assets		
i. Trade receivables	153.15	145.99
ii. Cash and cash equivalents	5.61	6.43
iii. Bank Balances other than (ii) above	2.88	7.52
(c) Current tax assets (net)		
(d) Other current assets	37.28	41.59
Total Current Assets	375.15	348.96
Total Assets	750.09	701.49
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	12.21	12.21
(b) Other equity	366.72	340.16
Total Equity	378.93	352.36
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
i. Borrowings	82.98	59.63
ii. Lease liability	7.53	8.45
(b) Provisions	10.11	9.36
(c) Deferred tax liabilities (Net)	20.97	18.22
(d) Other Non- Current Liabilities	-	-
Total Non-current Liabilities	121.59	95.66
Current Liabilities		
(a) Financial liabilities		
i. Borrowings	178.23	164.92
ii. Lease Liability	2.76	2.69
iii. Trade payables		
-Total Outstanding dues to micro and small enterprises	12.12	12.31
-Total Outstanding dues to other than micro and small enterprises	15.23	48.69
iv. Other financial liabilities	23.85	9.98
(b) Other current liabilities	3.80	5.50
(c) Provisions	2.36	2.36
(d) Current tax Liabilities (Net)	11.22	7.02
Total Current Liabilities	249.57	253.47
Total Liabilities	371.16	349.13
Total Equity and Liabilities	750.09	701.49

GUPTA NAYAR & CO. FRN:008376N New Delhi Chartered Accountants

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RACL Geartech Limited
CIN : L34300DL1983PLC016136
Consolidated Cash Flow statement for the period ended 30th September 2026

(Rs. In Crores)

Particulars	For the period ended 30th September 2026	For the period ended 30th September 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	39.28	27.46
Adjustment for:		
Depreciation / Amortization	18.57	16.38
Interest charges	11.03	12.99
Interest on Deposits	(0.08)	(0.08)
Impairment/(Impairment reversal)	-	-
(Profit)/Loss on sale of asset	(0.01)	(0.00)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	68.79	56.74
Increase/(Decrease) in other Liablities - Non Current	-	-
Increase/(Decrease) in other Financial Liablities	13.01	5.00
Increase/(Decrease) in Trade Payable - Current	(33.64)	(14.43)
Increase/(Decrease) in long-term provisions - Non current	0.81	0.58
Increase/(Decrease) in short-term provisions - current	-	-
Increase/(Decrease) in other current liabilities	(1.70)	(3.43)
(Increase)/Decrease in inventories	(28.80)	(11.04)
(Increase)/Decrease in trade Receivable	(7.16)	9.71
(Increase)/Decrease in other non current financial assets	0.00	-
(Increase)/Decrease in other non current assets	-	-
(Increase)/Decrease in other current assets	4.31	(5.01)
(Increase)/Decrease in other Current financial Asset	4.64	(0.14)
CASH GENERATED FROM OPERATIONS	20.25	37.97
Direct taxes paid	(5.81)	2.82
NET CASH GENERATED FROM OPERATIONS	14.44	35.15
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of PPE	(19.04)	(15.39)
Advance given for PPE	(21.93)	(4.32)
Proceeds from Sale of PPE	0.01	0.16
Investment in Subsidiary Company	-	-
NET CASH GENERATED (USED IN) INVESTING ACTIVITIES	(40.96)	(19.54)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(repayment) from long & short term borrowings	36.66	(78.14)
Proceeds from share capital	-	1.01
Share Issue Expenses	-	(1.50)
Interest on Deposits	0.08	0.08
Dividend Paid	-	-
Proceeds from share premium	-	78.99
Interest and finance charges paid	(11.03)	(12.98)
NET CASH FROM FINANCING ACTIVITIES	25.70	(12.54)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(0.82)	3.07
Cash and cash equivalents as at beginning of the year	6.43	0.68
Effect of exchange rate changes on cash and cash equivalents		0.03
Cash and cash equivalents as at end of the year	5.61	3.76
Net Cash Flow	(0.82)	3.07

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs. in Crore except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	136.84	120.31	132.35	269.19	220.96	489.94
II	Other Income	2.43	5.55	0.25	2.68	13.60	22.48
III	**Total Income (I+II)**	**139.27**	**125.86**	**132.60**	**271.87**	**234.56**	**512.42**
IV	**EXPENSES**						
	Cost of materials consumed	30.09	38.06	43.26	73.35	74.82	144.86
	Changes in inventories of finished goods, stock-in-Trade and work-in-Progress.(INCREASE)/DECREASE	(6.58)	(3.76)	(13.42)	(20.00)	(12.77)	(1.36)
	Employee benefits expense	17.36	14.22	15.64	33.00	27.06	53.75
	Finance costs	4.86	7.25	6.17	11.03	15.21	29.91
	Depreciation and amortization expense	9.37	8.31	9.20	18.57	16.38	33.52
	Other expenses	61.71	45.60	54.93	116.64	86.41	185.79
	Total expense (IV)	**116.82**	**109.68**	**115.78**	**232.60**	**207.11**	**446.46**
V	Profit /(Loss) before exceptional items and tax (III-IV)	**22.46**	**16.18**	**16.82**	**39.28**	**27.45**	**65.96**
VI	Exceptional Items	-	-	-	-	-	(0.22)
VII	**Profit /(Loss) before tax (V-VI)**	**22.46**	**16.18**	**16.82**	**39.28**	**27.45**	**65.73**
VIII	Tax expense						
1)	Current tax	(5.22)	(3.70)	(4.78)	(10.00)	(6.40)	(14.25)
2)	Deferred tax	0.39	(0.43)	(3.14)	(2.75)	(0.74)	(2.53)
3)	MAT Credit entitlement	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing oprations (VII-VIII)	17.63	12.05	8.90	26.53	20.31	48.95
X	Profit/(Loss from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discountinued oeprations	-	-	-	-	-	-
XII	Profit /(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	**Profit /(Loss) for the period (IX+XII)**	**17.63**	**12.05**	**8.90**	**26.53**	**20.31**	**48.95**
XIV	Other comprehnsive income	0.14	(0.16)	0.03	0.17	(0.24)	0.10
A(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.00)	-	(0.01)	(0.01)	-	(0.03)
B(i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	**17.76**	**11.89**	**8.92**	**26.68**	**20.07**	**49.03**
XVI	Earnings per equity share (for continuing operation): not annualized for quarters						
1)	Basic	14.95	10.48	7.55	22.50	17.67	42.04
2)	Diluted	14.95	10.48	7.55	22.50	17.67	42.04
XVII	Earnings per equity share (for discontinued operations) not annualized for quarters						
1)	Basic	-	-	-	-	-	-
2)	Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations) not annualized for quarters						
1)	Basic	14.95	10.48	7.55	22.50	17.67	42.04
2)	Diluted	14.95	10.48	7.55	22.50	17.67	42.04

See accompanying notes to the financial results

NOTES:-

GUPTA NAYAR & CO. FRN:008376N New Delhi Chartered Accountants

RACL Geartech Ltd. SECTOR-3 NOIDA

RACL Geartech Limited

Corporate Office
B-9, Sector-3, Noida, Uttar Pradesh-201301, INDIA
Phone: +91-120-4588500
Fax: +91-120-4588513
Web: www.raclgeartech.com
E-mail: info@raclgeartech.com
D-U-N-S Number: 65-013-7086

1 The above unaudited Consolidated financial results, as reviewed and recommended by the Audit Committee, were approved and taken on record by the Board of Directors of the company at its meeting held on 13th of November, 2026. The Statutory Auditors of the company have carried out a limited review of Consolidated financial results for the quarter & half year ended 30th September, 2026.

2 The above results are available on the Company's website i.e. www.raclgeartech.com and also on stock exchange website i.e www.bseindia.com & www.nseindia.com

3 RACL undertakes acturial valuation annually.

4 **Disclosure of Segmental reporting pursuant to Ind AS 108 "Segmental Reporting"**

The Company is engaged in manufacturing of Automotive Components meant for two wheeled, three wheeled and four wheeled Vehicles. Based on similarity of activities/products, risk and reward structure, organisation structure and internal reporting Systems. The company has structured its operations into single operating segment geographic distribution of however based on the activities, the chief operating decision maker identified India and outside India as two geographical segments.

Revenue from Customers	For the Quarter ended 30th September 2026	For the Quarter ended 30th September 2025
Within India	47.72	27.41
Outside India		
Austria	21.30	40.17
Japan	3.51	4.47
Germany	38.18	43.70
Switzerland	0.24	0.69
Italy	4.51	2.74
Thailand	0.04	-
Vietnam	-	-
USA/Mexico	20.15	0.83
China	-	-
Canada	0.73	0.30
Slovakia/Poland	0.46	
Total Outside India	89.12	92.90

For and on behalf of Board of Directors
RACL Geartech Limited

Gursharan Singh
Chairman & Managing Director

Place: Noida
Date : November 13th 2026

GUPTA NAYAR & CO. FRN:008376N New Delhi Chartered Accountants

GUPTA NAYAR & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results for the period from April 1, 2026 to September 30, 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To
The Board of Directors of
RACL GEARTECH LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ('the Statement') of RACL Geartech Limited ('the Holding Company') and its subsidiary (the Holding and its subsidiary together referred to as 'the Group'), for the quarter ended September 30, 2026 and the Consolidated Year to Date Results from April 1, 2026 to September 30, 2026, 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 ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143 (10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
   Name of Holding Company
   RACL Geartech Limited

   Name of Wholly owned Subsidiary Company
   RACL Geartech GmbH.

5. Based on our review conducted and procedures performed as stated in the paragraph 3 above, and upon consideration of the management reviewed results of the wholly Owned Subsidiary referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, SEBI Circulars and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of

610, JAKSONS CROWN HEIGHTS, PLOT No. 3 B1, TWIN DISTRICT CENTRE, SECTOR-10, ROHINI, DELHI-110085PHONE: 011-27864149, 9810200957, 9818462655

GUPTA NAYAR & CO. 008376N New Delhi Chartered Accountants

Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matter

The Statement includes the interim financial results of RACL Geartech GmbH (a wholly owned subsidiary), which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 18.58 Crores as at 30.09.2026 and total revenue of Rs. 6.58 Crores and Rs. 14.74 Crores, total net profit/(loss) after tax of Rs. (0.22 Crores) and Rs. (0.09 Crores) for the quarter ended September 2026 and for the period from 01.04.2026 to 30.09.2026, respectively, and cash flows (net) of Rs. (1.32 Crores) for the period from 01.04.2026 to 30.09.2026, as considered in the consolidated unaudited financial results, which have been reviewed by the Management. The corresponding financial information for the comparative periods has also been reviewed by the Management. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the aforesaid subsidiary, is based solely on the information furnished by the Management.

Our conclusion on the Statement is not modified in respect of the above matter.

For Gupta Nayar & Co.
Chartered Accountants
FRN: 008376N

GUPTA NAYAR & CO. FRN.008376N New Delhi Chartered Accountants

Vaibhav Aggrwal
Partner
Membership Number: 549495

UDIN: 26549495RDIEEC7864
Place: New Delhi
Date: 13-11-2026