Investment & Precision Castings Ltd

You Design, We Cast

Corporate Identification No. (CIN) : L27100GJ1975PLC002692

Regd. Office & Works: Nari Road, Bhavnagar Gujarat, India 364 006
Telephone: (91) (278) 252 3300 To 04
(91) 70695 80001 / 70695 80002
E-mail: direct1@ipcl.in
Website: www.ipcl.in

NADCAP Approved for NDT
EN 9100 : 2018
IATF 16949 : 2016
ISO 13485 : 2016
ISO 9001 : 2015
ISO 14001 : 2015
ISO 45001 : 2018
NABL Accredited Lab
Certified Company

Date – 14.11.2026

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400001
SCRIP CODE: 504786

SUB: Outcome of Board Meeting – November, 14, 2026

We wish to inform you that at the meeting of the Board of Directors of the Company ("Board") held today i.e Saturday, 14th November, 2026, the Board has considered and approved the un-audited standalone and consolidated financial results of the Company for the **Quarter & Half Year ended as on 30th September, 2026**.

The said un-audited standalone and consolidated financial results were reviewed by the Audit Committee before approval by the Board.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith un-audited standalone and consolidated financial results for the **Quarter & Half Year ended 30th September, 2026** along with Limited Review Report of the statutory auditors.

The Board Meeting commenced at 11:30 A.M. and concluded at 12:30 P.M.

We request you to take the above information on records.
Thanking you.

Yours faithfully,

For Investment and Precision Castings Limited

Mr. Piyush I Tamboli
Chairman and Managing Director
DIN-00146033

INVESTMENT AND PRECISION CASTINGS LIMITED BHAVNAGAR

A. Financial Results

INVESTMENT & PRECISION CASTINGS LIMITED

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

(Rs. In Lacs)

Sr. No.	Particulars	STANDALONE						CONSOLIDATED					
		For the Quarter ended on			6 Months ended		For the year ended on	For the quarter ended on			6 Months ended		For the year ended on
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations												
	a) Sales/ Income from Operations (net)	5,795.19	5,333.58	4,395.53	11,128.77	8,797.48	18,539.50	5,795.19	5,333.58	4,395.53	11,128.76	8,797.48	18,539.50
	b) Other Operating Income	4.97	3.62	13.37	8.59	20.35	39.57	4.97	3.62	13.37	8.59	20.35	39.57
2	Other Income	21.04	15.26	44.16	36.30	66.46	123.59	21.04	15.26	44.16	36.30	66.46	123.59
3	**Total Income (a + b + 2)**	**5,821.20**	**5,352.46**	**4,453.06**	**11,173.66**	**8,884.29**	**18,702.66**	**5,821.20**	**5,352.46**	**4,453.06**	**11,173.65**	**8,884.29**	**18,702.66**
4	Expenses:												
	a. Cost of materials consumed	1,852.43	1,729.77	1,354.46	3,582.20	2,873.26	5,938.59	1,852.43	1,729.77	1,354.46	3,582.20	2,873.26	5,938.59
	b. Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	c. Changes in inventories	(603.73)	(259.92)	(25.65)	(863.65)	(127.96)	(113.46)	(603.73)	(259.92)	(25.65)	(863.65)	(127.96)	(113.46)
	d. Employee benefits expense	390.38	339.41	302.34	729.79	578.03	1,221.75	390.38	339.41	302.34	729.79	578.03	1,221.75
	e. Finance cost	202.78	171.82	144.28	374.60	303.36	617.97	202.78	171.82	144.28	374.60	303.36	617.97
	f. Depreciation & amortisation expense	255.56	238.64	206.87	494.20	408.67	851.90	255.56	238.64	206.87	494.20	408.67	851.90
	g. Power & Fuel	521.33	435.80	404.48	957.13	827.90	1,706.49	521.33	435.80	404.48	957.13	827.90	1,706.49
	h. External processing cost	1,652.61	1,539.65	1,235.72	3,192.26	2,489.18	5,158.98	1,652.61	1,539.65	1,235.72	3,192.26	2,489.18	5,158.98
	i. Other expenditure	717.40	446.80	404.54	1,164.21	804.18	1,576.97	717.61	447.03	404.76	1,164.65	804.65	1,577.44
	j. Total	**4,988.76**	**4,641.98**	**4,027.03**	**9,630.74**	**8,156.61**	**16,959.18**	**4,988.97**	**4,642.21**	**4,027.26**	**9,631.18**	**8,157.08**	**16,959.65**
5	Profit before Exceptional item and Tax (3-4)	832.44	710.48	426.03	1,542.92	727.68	1,743.48	832.23	710.25	425.80	1,542.47	727.21	1,743.01
6	Exceptional Items	0.00		0.00	0.00	0.00	52.51	0.00		0.00	0.00	0.00	52.51
7	**Profit before Tax (5-6)**	832.44	710.48	426.03	1,542.92	727.68	1,690.97	832.23	710.25	425.80	1,542.47	727.21	1,690.50
8	Tax Expenses												
	- Current tax	163.21	137.59	71.14	300.80	121.49	428.00	163.21	137.59	71.14	300.80	121.49	428.00
	- Earlier Years' Tax	0.00	0.00	0.00	0.00	0.00	7.61	0.00	0.00	0.00	0.00	0.00	7.61
	- Deferred tax	89.13	73.77	51.56	162.90	85.35	78.75	89.13	73.77	51.56	162.90	85.35	78.75
	- Total tax	**252.34**	**211.36**	**122.70**	**463.70**	**206.84**	**514.36**	**252.34**	**211.36**	**122.70**	**463.70**	**206.84**	**514.36**
9	**Net Profit for the period (7-8)**	580.10	499.12	303.33	1,079.22	520.84	1,176.62	579.89	498.89	303.10	1,078.77	520.37	1,176.15
10	Other Comprehensive Income												
	A (i) Items that will not be reclassified to profit or loss	2.93	2.93	1.68	5.87	3.35	11.73	2.93	2.93	1.68	5.87	3.35	11.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.85	0.85	0.47	1.71	0.93	3.42	0.85	0.85	0.47	1.71	0.93	3.42
	Total Other Comprehensive income (Net of tax)	2.08	2.08	1.21	4.16	2.42	8.31	2.08	2.08	1.21	4.16	2.42	8.31
11	**Total Comprehensive Income for the period (Net of tax)**	582.18	501.20	304.54	1,083.38	523.26	1,184.93	581.97	500.97	304.31	1,082.93	522.79	1,184.46
	Paid up Equity Share Capital (Face Value of Rs.10/- per share)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	Other equity excluding revaluation reserve						9,278.09						9,260.98
	Earning Per Share (EPS)												
	Basic	5.80	4.99	3.03	10.79	5.21	11.77	5.80	4.99	3.03	10.79	5.20	11.76
	Diluted	5.80	4.99	3.03	10.79	5.21	11.77	5.80	4.99	3.03	10.79	5.20	11.76

INVESTMENT AND PRECISION CASTINGS LIMITED BHAVNAGAR

Investment & Precision Castings Ltd

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PIONEER OF INVESTMENT CASTINGS IN INDIA
50TH ANNIVERSARY SINCE 1975

NADCAP Approved for NDT EN 9100 : 2018
IATF 16949 : 2016
ISO 13485 : 2016
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Notes :

1 The above financial results are reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 14th November, 2026. The Statutory Auditors have carried out limited review of the same and have expressed unmodified opinion on the results.

2 In accordance with Ind AS 108 – Operating Segments, the Company has from this year, identified Investment Casting Activities as its only reportable segment for the year. Accordingly, separate segment information is not required to be provided.

3 The statement has been prepared in accordance with the Companies (Indian Accounting Standards) rules, 2015 (Ind AS) prescribed under Section133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent Applicable.

4 The complaints from investors/shareholders for the quarter ended on 30th September,2026 : Received -0, Resolved - 0 , Unresolved - 0.

5 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

6 The Board has approved a capital investment of up to ₹100 crore towards the development and execution of various projects in the Aerospace, Defence & Energy sector, aimed at strengthening the Company's capabilities, expanding its infrastructure, and capitalising on emerging business opportunities in these strategic sectors.

By Order of the Board of Directors

P P Sonmd.

MR.PIYUSH I. TAMBOLI
Chairman & Managing Director

INVESTMENT AND PRECISION CASTINGS LIMITED ★ BHAVNAGAR

Bhavnagar
14th November,2026

PIONEER OF INVESTMENT CASTINGS IN INDIA
50TH ANNIVERSARY SINCE 1973

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IPCL - Statement of Assets & Liabilities

(Rs. In Lacs)

Particulars	Standalone		Consolidated	
	As at 30.09.2026	As at 31.03.2026	As at 30.09.2026	As at 31.03.2026
ASSETS:				
Non-Current Assets				
Property, plant and equipment	9,908.29	9,866.35	9,908.29	9,866.35
Capital work-in -progress	383.89	142.46	383.89	142.46
Intangible assets	24.66	25.66	24.66	25.66
Investment properties	-	-	-	-
Right to use assets	181.30	190.33	181.30	190.33
Financial assets				
Investments	25.00	25.00	-	-
Loans	59.29	39.60	59.29	39.60
Other financial assets	282.69	297.29	283.04	297.64
Other non-current assets	980.35	672.56	980.35	672.56
	11,845.47	11,259.25	11,820.82	11,234.60
Current Assets				
Inventories	6,315.93	5,170.18	6,315.93	5,170.18
Financial assets			-	-
Investments			-	-
Trade receivables	4,594.50	3,931.23	4,594.50	3,931.23
Cash and cash equivalents	394.35	219.57	395.82	221.03
Other bank balances	202.60	167.94	202.60	167.94
Loans	27.42	20.58	27.42	20.58
Other financial assets	69.16	46.56	69.16	46.56
Current tax assets (Net)	246.91	247.62	246.91	247.62
Other current assets	929.84	586.11	929.84	586.11
	12,780.71	10,389.79	12,782.18	10,391.25
Total Assets	24,626.18	21,649.04	24,603.00	21,625.85
EQUITY AND LIABILITIES:				
Equity				
Equity share capital	1,000.00	1,000.00	1,000.00	1,000.00
Other equity	10,261.47	9,278.09	10,243.91	9,260.98
	11,261.47	10,278.09	11,243.91	10,260.98
Liabilities				
Non-current liabilities				
Financial Liabilities				
Borrowings	1,974.62	1,698.82	1,974.62	1,698.82
Long Term Lease Liabilities	118.11	124.88	118.11	124.88
Other financial liabilities	11.35	7.36	11.35	7.36
Provisions	125.79	123.74	125.79	123.74
Deferred tax liabilities (net)	908.46	743.85	908.46	743.85
Other non-current liabilities		-	-	-
	3,138.33	2,698.65	3,138.33	2,698.65
Current liabilities				
Financial Liabilities				
Borrowings	6,044.04	5,311.05	6,044.04	5,311.05
Lease Liabilities	24.00	24.00	24.00	24.00
Trade payables	-	-		
1. Total outstanding dues of Micro & Small Enterprise	925.93	997.30	925.93	997.30
2. Total outstanding dues of creditors other than Micro & Small Enterprise	2,604.30	1,823.77	2,598.68	1,817.69
Other financial liabilities	321.82	193.22	321.82	193.22
Current tax liabilities (Net)	40.43	90.37	40.43	90.37
Other current liabilities	192.58	145.35	192.58	145.35
Provisions	73.28	87.24	73.28	87.24
	10,226.38	8,672.30	10,220.76	8,666.22
Total Liabilities	24,626.18	21,649.04	24,603.00	21,625.85

INVESTMENT AND PRECISION CASTINGS LTD. BHAVNAGAR

Bhavnagar
Date : 14.11.2026

Investment & Precision Castings Ltd

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INVESTMENT & PRECISION CASTINGS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs. In Lacs)

	PARTICULARS	STANDALONE		CONSOLIDATED	
		30.09.2026	30.09.2025	30.09.2026	30.09.2025
A	**Cash flow from operating activities:**				
	Net profit after tax	1,079.22	520.84	1,078.77	520.37
	Adjustments for -				
	Depreciation	494.20	408.67	494.20	408.67
	Loss/(gain) on disposal of property, plant & equipments	(5.50)	(2.78)	(5.50)	(2.78)
	Income Tax Expenses	463.70	206.84	463.70	206.84
	Sundry balances written off	13.65	75.63	13.64	75.63
	Interest income	(13.63)	(16.32)	(13.63)	(16.32)
	Finance Cost	290.68	259.79	290.68	259.79
		1,243.10	931.83	1,243.09	931.83
	Operating Profit Before Working Capital Changes	2,322.32	1,452.67	2,321.86	1,452.20
	Movements in working capital:				
	Trade and Other receivables	(702.40)	(102.00)	(702.39)	(102.00)
	Other assets	(651.51)	(1,228.19)	(651.51)	(1,228.19)
	Inventories	(1,145.75)	(193.41)	(1,145.75)	(193.41)
	Provisions	(6.04)	(10.43)	(6.04)	(10.43)
	Trade and other payables	881.91	327.60	882.37	328.07
	Cash generated from operations	(1,623.79)	(1,206.43)	(1,623.33)	(1,205.96)
	Income tax paid	(350.02)	(188.21)	(350.02)	(188.21)
	Net cash generated by operating activities	348.50	58.03	348.51	58.03
B	**Cash flow from investing activities:**				
	Payment for property, plant and equipment	(768.26)	(400.45)	(768.25)	(400.45)
	Loan (given)/repayment received	(26.53)	5.36	(26.53)	5.36
	(Investment in)/redemption of fixed deposits	(17.18)	(25.51)	(17.18)	(25.51)
	Sale of property, plant and equipment	6.21	6.83	6.21	6.83
	Interest received	13.63	16.32	13.63	16.32
	Net cash (used in)/generated from investing activities	(792.13)	(397.45)	(792.12)	(397.45)
C	**Cash flow from financing activities:**				
	Borrowings (net)	1,008.79	1,116.72	1,008.79	1,116.72
	Repayment of lease liabilities	(6.77)	-	(6.77)	-
	Interest paid	(284.34)	(247.93)	(284.34)	(247.93)
	Dividend Paid	(99.28)	(45.41)	(99.28)	(45.41)
	Net cash used in financing activities	618.40	823.38	618.40	823.38
	Net increase in cash and cash equivalents	174.78	483.96	174.79	483.96
	Cash and cash equivalents as at beginning of the year	219.57	22.03	221.03	23.50
	Cash and cash equivalents as at end of the year	394.35	505.99	395.82	507.46

Place : Bhavnagar
Date : 14.11.2026

By Order of the Board of Directors

MR. PIYUSH I. TAMBOLI
Chairman & Managing Director

INVESTMENT AND PRECISION CASTINGS LIMITED BHAVNAGAR

P A R K & COMPANY
Chartered Accountants

Independent Auditor's Review Report on
Unaudited Quarterly and Year to Date Standalone Financial Results

To
The Board of Directors
Investment & Precision Castings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Investment & Precision Castings Limited,** ("the Company") for the quarter ended 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 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.

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) – 34 "interim Financial Reporting" prescribed under Section 133 of the Companies Act ("the Act") read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review 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, preliminary of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards 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) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

For P A R K & COMPANY
Chartered Accountants
FRN: 116825W

P A R K & COMPANY Chartered Accountants

DAVE ASHISH RAJENDRAKUMAR
c=IN, st=Gujarat, 2.5.4.20=d22e621d327553b7003f5c40b2136fef550b2b99d0161eeb1d62ae83ab3af71e, postalCode=364001, street=116A1 AASTHA Behind Gandhi Smruti Hariyala Plot Crescent Bhavnagar, pseudonym=f1475442df2d405e9e521a68103f8917, title=4221, serialNumber=175b20013e4d0bd3c4cf55dd35179ded050ba5e5dddad09a9a329d327bc6bb9a, o=Personal, cn=DAVE ASHISH RAJENDRAKUMAR

ASHISH DAVE
Partner
Membership No. 170275
UDIN: 26170275XOOOBF1785

Bhavnagar
November 14, 2026

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results

To
The Board of Directors
Investment & Precision Castings Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Investment & Precision Castings Limited,** ("the Parent Company") and and its wholly-owned subsidiary (the Parent Company and its wholly-owned subsidiary together referred to as "the Group") the quarter ended 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 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.

2. This Statement, which is the responsibility of the Parent Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) – 34 "interim Financial Reporting" prescribed under Section 133 of the Companies Act ("the Act") read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review 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, preliminary of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

4. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, to the extent applicable.

5. We did not review the interim financial information of a wholly-owned subsidiary company, I&PCL Vacuum Cast Limited, whose interim financial results reflect total assets of Rs. 8.30 lacs as at 30th September, 2026, total revenues of Nil and Nil for the quarter and half-year ended 30th September 2026 respectively, net loss of Rs. 0.21 lacs and Rs. 0.45 lacs for the quarter and half-year ended 30th September 2026 respectively and total comprehensive income of Rs. 0.23 lacs and Rs. 0.46 lacs for the quarter and half-year ended 30th September, 2026 respectively, as considered in the Statement, which have been reviewed by its auditors. Our report on the statement is not modified in respect of this matter.



6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards 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) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement

For P A R K & COMPANY
Chartered Accountants
FRN: 116825W



DAVE ASHISH RAJENDRAKUMAR
c=IN, st=Gujarat, 2.5.4.20=d22e621d327553b7003f5c40b2136fef550b2b99d0161eeb1d62ae83ab3af71e, postalCode=364001, street=116A1 AASTHA Behind Gandhi Smruti Hariyala Plot Crescent Bhavnagar, pseudonym=f1475442df2d405e9e521a68103f8917, title=4221, serialNumber=175b20013e4d0bd3c4cf55dd3579ded050ba5e5ddad09a9a329d327bc6bb9a, o=Personal, cn=DAVE ASHISH RAJENDRAKUMAR

ASHISH DAVE
Partner
Membership No. 170275
UDIN: 26170275RJSAGQ7273

Bhavnagar
November 14, 2026