where **Passion**
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PRECISION

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CIN L24231PN1992PLC067126

PCL/SEC/26-27/29 **August 11, 2026**

To **National Stock Exchange of India Limited,** "Exchange Plaza" 5th Floor, Plot No. C-1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400051 NSE Scrip Code - PRECAM	To **BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 BSE Scrip Code – 539636

Subject: Outcome of the Board Meeting held on August 11, 2026

Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting, i.e. **Tuesday, August 11, 2026,** has, inter alia:

1. Approved the Unaudited Standalone and Consolidated Financial Statements of the Company for the quarter ended June 30, 2026.

2. Approved the Statutory Auditor's Draft Limited Review Auditors Report (Standalone and Consolidated) (As per Ind AS) of the Company for the Quarter Ended June 30, 2026.

The Financial Results and Limited Review Report issued by the Statutory Auditor are enclosed herewith as **Annexure 1**.

The meeting started at 12.15 PM (IST) and ended at 03.40 PM (IST).

This intimation is also being uploaded to the website of the Company at www.pclindia.in.

You are requested to take the same on record.

For **Precision Camshafts Limited**

HARSHAL JAGDISH KHER

Digitally signed by HARSHAL JAGDISH KHER
Date: 2026.08.11 15:43:44 +05'30'

Harshal J. Kher
Company Secretary & Compliance Officer
Membership No: A69147

Encl: A/a

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Precision Camshafts Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Precision Camshafts Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Precision Camshafts Limited** (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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.

4. Based on our review conducted as stated in paragraph 3 above, 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Yogesh Yewale
Partner
Membership No.: 158877
UDIN: 26158877UZQBVA6522

Place: Pune
Date: August 11, 2026

MSKA & ASSOCIATES LLP ★ Chartered Accountants ★

PRECISION CAMSHAFTS LIMITED

Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255

CIN: L24231PN1992PLC067126

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2026

(Rs. In Lakhs, Except Earning per share)

Sr. no	Particulars	Standalone			
		Quarter ended			Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited) (refer note 6)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**				
	Revenue from operations	16,047.29	15,748.03	13,670.07	57,754.77
	Other income	1,279.10	504.88	2,735.14	5,123.62
	Total income	**17,326.39**	**16,252.91**	**16,405.21**	**62,878.39**
2	**Expenses**				
	Cost of raw materials consumed	5,410.03	4,762.82	4,034.12	17,270.92
	(Increase) / decrease in inventories of finished goods, work-in-progress	151.19	(113.06)	220.23	693.78
	Employee benefits expense	2,218.44	1,935.34	1,971.02	8,090.90
	Finance costs	99.93	147.58	112.36	444.96
	Depreciation and amortisation expense	768.62	738.75	884.08	3,271.66
	Other expenses	7,173.45	7,172.31	5,787.78	25,560.47
	Total expenses	**15,821.66**	**14,643.74**	**13,009.59**	**55,332.69**
3	**Profit before exceptional item and tax (1-2)**	**1,504.73**	**1,609.17**	**3,395.62**	**7,545.70**
4	**Exceptional items (refer note 4)**	397.02	263.15	-	(4,889.99)
5	**Profit before tax (3+4)**	**1,901.75**	**1,872.32**	**3,395.62**	**2,655.71**
6	**Tax expense**				
	Current tax	98.65	362.33	330.04	1,410.32
	(Excess)/Short provision of tax relating to earlier years	-	40.72	-	40.72
	Deferred tax	315.34	146.64	502.74	626.28
	Total tax expense	**413.99**	**549.69**	**832.78**	**2,077.32**
7	**Profit for the quarter/year (5-6)**	**1,487.76**	**1,322.63**	**2,562.84**	**578.39**
8	**Other comprehensive income**				
	A. Other comprehensive income not to be reclassified to profit or loss in subsequent periods:				
	Re-measurement gains / (losses) on defined benefit plans	24.33	94.17	4.33	317.78
	Income tax effect	(6.12)	(23.70)	(1.09)	(79.98)
	Total other comprehensive income for the quarter/year, net of tax	**18.21**	**70.47**	**3.24**	**237.80**
9	**Total comprehensive income for the quarter/year (7+8)**	**1,505.97**	**1,393.10**	**2,566.08**	**816.19**
10	**Paid up equity share capital (Face value of Rs 10 each)**	9,498.58	9,498.58	9,498.58	9,498.58
11	**Other equity**				79,159.85
12	**Earnings per share of Rs.10 each:** (not annualised for quarter)				
	a) Basic	1.57	1.39	2.70	0.61
	b) Diluted	1.57	1.39	2.70	0.61

PRECISION CAMSHAFTS LIMITED

PRECISION CAMSHAFTS LIMITED
Regd. Office : D5 M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255
CIN: L24231PN1992PLC067126
Notes to Unaudited Standalone Financial Results for the Quarter ended June 30, 2026

1 The above unaudited financial results for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company at the meeting held on August 11, 2026 which have been subjected to limited review by the statutory auditors of the Company and they have issued an unmodified conclusion.

2 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act,2013, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 as amended from time to time.

3 The Company is engaged in manufacturing of auto components (camshafts and others). The chief operating decision maker (CODM) reviews the operations of the Company as a one single operating segment. Hence, no separate segment information has been furnished.

4 **Exceptional items :**

Exceptional items for the quarter ended June 30, 2026 , March 31, 2026 & year ended March 31, 2026 includes following:

Particulars	Standalone		
	Quarter ended		Year Ended
	June 30, 2026	March 31, 2026	March 31, 2026
	(Unaudited)	(Audited) (Refer Note 6)	(Audited)
Compensation received from customer	397.02	243.83	1,195.13
Statutory impact of new Labour Codes (Refer note 5)	-	19.32	(309.55)
Impairment of Investment in Subsidiary*	-	-	(3,000.00)
Impairment on loan given to subsidiary*	-	-	(2,745.00)
Impairment on accrued interest on loan given to subsidiary*	-	-	(30.57)
Net Amount	**397.02**	**263.15**	**(4,889.99)**

* The Company's step-down subsidiary, MFT Motoren und Fahrzeugtechnik GmbH, Germany, has filed an application for initiation of insolvency and liquidation proceedings before the Dresden District Court. The Court has admitted the application and provisional liquidator was appointed on September 08, 2025.
As the subsidiary is under liquidation, its financial statements are being prepared on a liquidation basis. In accordance with the requirements of Ind AS 36-Impairment of Assets, management has reassessed the recoverable amount of its investment in, and loan given (including accrued interest thereon) to, MFT Motoren und Fahrzeugtechnik GmbH, Germany and accordingly recognised an impairment loss of ₹5,775.57 Lakhs during the year ended March 31, 2026, representing entire carrying value of the investment and loan outstanding (including accrued interest).

5 On November 21, 2025, the Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws (collectively referred to as "the New Labour Codes").
Based on the requirements of New Labour Codes and relevant Accounting Standards, the Company has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost of gratuity liability and leave encashment liability to the employees amounting to INR 256.33 lakhs and INR 53.22 lakhs respectively during the year ended March 31, 2026. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

6 Figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of year ended 31 March 2026 and published year to date figures of nine months ended December 31, 2025, which were subjected to limited review by the statutory auditors of the Company.

7 Previous quarter/year figures have been regrouped/ rearranged wherever considered necessary.

PRECISION CAMSHAFTS LIMITED

For and on behalf of the Board of Directors of
Precision Camshafts Limited

Ravindra R. Joshi
Whole-time Director & CFO

Place: Pune
Date: August 11,2026

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of Precision Camshafts Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Precision Camshafts Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Precision Camshafts Limited** (hereinafter referred to as 'the Holding Company') and, its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the 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' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Memco Engineering Private Limited	Wholly Owned Subsidiary
2	PCL (International) Holding B.V., Netherlands	Wholly Owned Subsidiary
3	Emoss Mobile Systems B.V., Netherlands	Step Down Wholly Owned Subsidiary of PCL (International) Holding B.V., Netherlands
4	MFT Motoren und Fahrzeugtechnik GmbH, Germany	Step Down Wholly Owned Subsidiary of PCL (International) Holding B.V., Netherlands (upto September 08, 2025)

MSKA & ASSOCIATES LLP ★ Chartered Accountants ★

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of 3 (three) subsidiaries included in the Statement, whose financial information reflects total revenues of Rs. 2,742.20 lakhs, total net loss after tax of Rs. 626.21 lakhs and total comprehensive loss of Rs. 559.36 lakhs for the quarter ended June 30, 2026 as considered in the Statement. These interim financial information have been reviewed by other auditor whose reports have been furnished to us by the Management, and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Yogesh Yewale
Partner
Membership No.: 158877
UDIN: 26158877IWJWEG2415

MSKA & ASSOCIATES LLP
Chartered Accountants

Place: Pune
Date: August 11, 2026

PRECISION CAMSHAFTS LIMITED

Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255

CIN: L24231PN1992PLC067126

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026

(Rs. In lakhs, Except Earnings per share)

Sr. no	Particulars	Consolidated			
		Quarter ended			Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited) (Refer note 7)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**				
	Revenue from operations	18,789.49	20,101.00	19,500.33	77,287.57
	Other income	1,296.27	485.42	2,738.87	5,184.01
	Total Income	**20,085.76**	**20,586.42**	**22,239.20**	**82,471.58**
2	**Expenses**				
	Cost of raw materials and consumed	6,235.48	6,828.82	6,670.44	26,730.00
	(Increase) / decrease in inventories of finished goods, work-in-progress	563.90	(220.94)	75.11	(173.34)
	Employee benefits expense	3,360.75	3,007.11	3,982.69	13,964.99
	Finance costs	125.24	173.64	191.79	681.37
	Depreciation and amortisation expense	1,021.50	1,012.82	1,281.87	4,545.26
	Other expenses	7,907.22	7,852.57	7,315.54	29,920.75
	Total expenses	**19,214.09**	**18,654.02**	**19,517.44**	**75,669.03**
3	**Profit before exceptional item and tax (1-2)**	**871.67**	**1,932.40**	**2,721.76**	**6,802.55**
4	**Exceptional items (Refer Note 5)**	397.02	261.72	-	1,056.78
5	**Profit before tax (3+4)**	**1,268.69**	**2,194.12**	**2,721.76**	**7,859.33**
6	**Tax expense**				
	Current tax	98.65	362.33	330.04	1,410.32
	(Excess)/short provision of tax relating to earlier years	-	36.42	-	36.42
	Deferred tax	325.35	789.57	510.09	1,288.06
	Total tax expense	**424.00**	**1,188.32**	**840.13**	**2,734.80**
7	**Profit for the quarter/year (5-6)**	**844.69**	**1,005.80**	**1,881.63**	**5,124.53**
8	**Other comprehensive income**				
	A. Other comprehensive income not to be reclassified to profit or loss in subsequent periods:				
	Re-measurement gains on defined benefit plans	24.33	102.28	4.33	333.44
	Income tax effect	(6.12)	(27.64)	(1.09)	(83.92)
	Total Other comprehensive income not to be reclassified to profit or loss in subsequent periods, net of tax	**18.21**	**74.64**	**3.24**	**249.52**
	B. Other comprehensive income/(loss) to be reclassified to profit or loss in subsequent periods:				
	Exchange differences on translation of foreign operations	53.65	(101.79)	(490.39)	642.08
	Total other comprehensive income/(loss) to be reclassified to profit & loss in subsequent periods:	**53.65**	**(101.79)**	**(490.39)**	**642.08**
	Total other comprehensive income/(loss) for the quarter/year [A+B]	**71.86**	**(27.15)**	**(487.15)**	**891.60**
9	**Total comprehensive income for the quarter/year (7+8)**	**916.55**	**978.65**	**1,394.48**	**6,016.13**

PRECISION CAMSHAFTS LIMITED

Sr. no	Particulars	Consolidated			
		Quarter ended			Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited) (Refer note 7)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
10	**Profit for the quarter/year**	**844.69**	**1,005.80**	**1,881.63**	**5,124.53**
	Attributable to:				
	Owners of the Company	844.69	1,005.80	1,881.63	5,124.53
	Non Controlling Interests	-	-	-	-
		844.69	**1,005.80**	**1,881.63**	**5,124.53**
11	**Total other comprehensive income/(loss) for the quarter/year**	**71.86**	**(27.15)**	**(487.15)**	**891.60**
	Attributable to:				
	Owners of the Company	71.86	(27.15)	(487.15)	891.60
	Non Controlling Interests	-	-	-	-
		71.86	**(27.15)**	**(487.15)**	**891.60**
12	**Total comprehensive income for the quarter/year**	**916.55**	**978.65**	**1,394.48**	**6,016.13**
	Attributable to:				
	Owners of the Company	916.55	978.65	1,394.48	6,016.13
	Non Controlling Interests	-	-	-	-
		916.55	**978.65**	**1,394.48**	**6,016.13**
13	Paid up equity share capital (Face Value of Rs.10 Each)	9,498.58	9,498.58	9,498.58	9,498.58
14	Other equity				74,064.46
15	**Earnings per share of Rs.10 each:** (not annualised for quarter)				
	a) Basic	0.89	1.06	1.98	5.40
	b) Diluted	0.89	1.06	1.98	5.40

PRECISION CAMSHAFTS LIMITED

PRECISION CAMSHAFTS LIMITED
Regd. Office : D5, M.I.D.C. Chincholi, Solapur, Maharashtra, India, 413255
CIN: L24231PN1992PLC067126
Notes to Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026

1 The consolidated financial results include results of the Precision Camshafts Limited (hereinafter referred to as 'the Holding Company'), and the following subsidiaries, together referred to as "the Group".

Sr. No.	Name of the Entity	Relationship with the Holding Company
1	Memco Engineering Private Limited	Wholly Owned Subsidiary
2	PCL (International) Holding B.V., Netherlands	Wholly Owned Subsidiary
3	MFT Motoren and Fahrzeugtechnik GmbH, Germany	Step Down Wholly Owned Subsidiary of PCL (International) Holding B.V., Netherlands (upto September 08, 2025)
4	EMOSS Mobile Systems B.V	Step Down Wholly Owned Subsidiary of PCL (International) Holding B.V., Netherlands

2 The above unaudited financial results for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Holding Company at the meeting held on August 11,2026 which have been subjected to limited review by the statutory auditors of the Group and they have issued an unmodified conclusion.

3 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 as amended from time to time.

4 The Group is engaged in manufacturing of auto components.The chief Operating Decision Maker (CODM) reviews the operation of the Group as one single operating segment. Hence no separate sgement information has been furnished.

5 **Exceptional items :**

Exceptional items for the quarter ended June 30, 2026, March 31, 2026 & year ended March 31, 2026 includes following:

Particulars	Quarter Ended		Year Ended
	June 30, 2026	March 31, 2026	March 31, 2026
	(Unaudited)	(Audited) (Refer Note 7)	(Audited)
Compensation received from customer	397.02	243.83	1,195.13
Statutory impact of new Labour Codes (Refer note 6)		17.89	(318.99)
Gain on de-consolidation*			935.04
FCTR Balance reversal with respect to MFT*		-	(754.40)
Net Amount	**397.02**	**261.72**	**1,056.78**

*The step-down subsidiary of the Group, MFT Motoren und Fahrzeugtechnik GmbH, Germany ("MFT"), has filed an application for initiation of insolvency and liquidation proceedings before the Dresden District Court. The Court has admitted the application and a provisional liquidator was appointed on September 08, 2025, consequently resulting into loss of control for the Parent Company with effect from the said date, in accordance with the requirements of Ind AS 110-Consolidated Financial Statements.
Consequent to the acceptance of insolvency petition, the financial statements of MFT Motoren und Fahrzeugtechnik GmbH, Germany have been prepared on a liquidation basis as at September 08, 2025, recognising all assets and liabilities at expected realisable value/settlement value. The Group has also de-consolidated MFT Motoren und Fahrzeugtechnik GmbH, Germany from the said date by derecognising all assets and liabilities relating to MFT Motoren und Fahrzeugtechnik GmbH, Germany in the consolidated financial results, resulting into a gain of INR 935.04 Lakhs. Further, the foreign currency translation reserve loss amounting to INR 754.40 Lakhs relating to this subsidiary since inception has been reclassified from Other Comprehensive Income in Equity to Statement of Profit and Loss and disclosed under Exceptional items.

6 On November 21, 2025, the Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws (collectively referred to as "the New Labour Codes").
Based on the requirements of New Labour Codes and relevant Accounting Standards, the Group has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost of gratuity liability and leave encashment liability to the employees amounting to INR 265.77 lakhs and INR 53.22 lakhs respectively during the year ended March 31, 2026. The Group continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

7 Figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of year ended 31 March 2026 and published year to date figures of nine months ended December 31, 2025, which were subjected to limited review by the statutory auditors of the Group.

8 Previous quarter/year figures have been regrouped/ rearranged wherever considered necessary.

PRECISION CAMSHAFTS LIMITED

For and on behalf of the Board of Directors of
Precision Camshafts Limited

Ravindra R. Joshi
Whole-time Director & CFO

Place: Pune
Date: August 11, 2026