



High Performance Cutting Tools



January 22, 2026

General Manager,
Listing / Compliance Department,
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Dear Sir,

Subject: Outcome of Board Meeting held on January 22, 2026

Pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held on January 22, 2026 has approved the Unaudited financial result of the Company for the quarter and nine months ended December 31, 2025.

We enclose copy of the Unaudited financial result of the Company for the quarter and nine months ended December 31, 2025, along with Limited Review Report dated January 22, 2026 of M/s. Sharp & Tannan Associates, Chartered Accounts, statutory auditors of the Company in respect of the said Financial Results.

The Board Meeting commenced at 1.30 p.m. and concluded at 2.50 p.m

The above announcement is also being made available on the Company's website at www.forbesprecision.co.in

Yours faithfully,
For **Forbes Precision Tools and Machine Parts Limited**

Rupa Khanna
Company Secretary and Compliance Officer
Membership No. A33322

Forbes Precision Tools and Machine Parts Limited
Registered Office
Forbes' Building, Charanjit Rai Marg, Fort,
Mumbai-400 001, Maharashtra, India.
(T) +91-22-69138900

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B-13, MIDC Waluj, Chhatrapati Sambhajnagar
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(T) +91-0240-2553421/22



**Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of
FORBES PRECISION TOOLS AND MACHINE PARTS LIMITED for the quarter & nine months
ended December 31, 2025, Pursuant to Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015**

To,

The Board of Directors

FORBES PRECISION TOOLS AND MACHINE PARTS LIMITED

(CIN – L29256MH2022PLC389649)

Forbes Building, Charanjit Rai Marg,

Fort, Mumbai – 400 001

Introduction

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **FORBES PRECISION TOOLS AND MACHINE PARTS LIMITED** ("the Company") for the quarter & nine months ended December 31, 2025, together with notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations, 2015").
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on January 22, 2026, 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, as amended ("the Act"), read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.



Conclusion

4. 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 the recognition and measurement principles laid down in Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations 2015, in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Sharp & Tannan Associates

Chartered Accountants

Firm's Reg. No.: 109983W

by the hand of



Parthiv S Desai

Partner

Membership No.: (F) 042624

UDIN: 26042624YGQPLE8882

Mumbai, January 22, 2026

Statement of Profit & Loss for the Quarter and Nine months ended 31st December, 2025

(Rs. in Lakhs)

Particulars	Quarter ended			Nine months ended		Year Ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1 Income						
Revenue from operations	6,437	6,327	5,741	18,005	16,672	23,266
Other income	72	72	55	231	274	438
Total Income	6,509	6,399	5,796	18,236	16,946	23,704
2 Expenses						
Cost of materials consumed	2,446	2,448	1,957	6,676	5,316	7,446
Purchases of stock-in-trade	-	-	2	-	37	32
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(371)	(390)	9	(877)	189	504
Employee benefits expense	1,553	1,083	1,086	3,767	3,371	4,403
Finance costs	44	37	28	126	66	113
Depreciation and amortisation expense	397	388	358	1,160	1,011	1,350
Other expenses	1,636	1,729	1,354	4,968	4,306	5,768
Total expenses	5,705	5,294	4,794	15,819	14,296	19,616
3 Profit / (Loss) before exceptional items and tax	804	1,105	1,002	2,417	2,650	4,088
4 Exceptional items (Net)	-	-	-	-	-	-
5 Profit / (Loss) before tax for the period/ year	804	1,105	1,002	2,417	2,650	4,088
6 Tax expense						
Current tax	294	271	256	705	642	948
(Excess) / short provision for tax of earlier years	23	-	-	23	22	22
Deferred tax	(72)	4	2	(82)	23	243
	245	275	258	646	687	1,213
7 Profit / (Loss) after tax for the period / year	559	830	744	1,771	1,963	2,875
8 Other Comprehensive Income						
(i) Items that will not be reclassified to Statement of Profit or Loss						
Remeasurement of the defined benefit plans	15	(20)	19	7	(48)	(35)
(ii) Income tax relating to Items that will not be reclassified to Statement						
Deferred Tax Expenses	(4)	5	(5)	(2)	12	9
Other Comprehensive Income (net of tax)	11	(15)	14	5	(36)	(26)
9 Total Comprehensive Income for the period / year	570	815	758	1,776	1,927	2,849
10 Paid-up equity share capital (Face Value of Rs. 10 each)	5,159	5,159	5,159	5,159	5,159	5,159
11 Other equity (excluding Revaluation Reserve)						11,465
12 Basic and diluted earnings per equity share (after exceptional items),(Quarterly and year to date EPS not annualised)	Rs.1.08	Rs.1.61	Rs.1.44	Rs.3.43	Rs.3.81	Rs.5.57
13 Basic and diluted earnings per equity share (before exceptional items), (Quarterly and year to date EPS not annualised)	Rs.1.08	Rs.1.61	Rs.1.44	Rs.3.43	Rs.3.81	Rs.5.57

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Notes:

1. The results of the quarter & Nine months ended 31st Dec, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 22nd January, 2026 and have been subjected to a Limited Review by the statutory auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above financial results of the Company have been prepared in accordance with the Indian Accounting Standard ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
3. The Board of Directors has declared an interim dividend of Rs.5/- per equity share of the face value of Rs.10/- each for financial year 2025-26 at their meeting held on 24th April, 2025. The same was subsequently paid on 8th June, 2025.
4. The operating segment of the Company is identified to be, "Precision cutting tools and related components". Therefore, the disclosure as per Regulation 33(I)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable.
5. On November 21, 2025, the Government of India notified four Labour Codes, which consolidate multiple existing labour laws into a unified framework governing employment and post-employment benefits. Based on the best information available, applicable legal interpretations and professional guidance, the Company has assessed the financial impact arising primarily from changes in the definition of wages and employee benefit entitlements. In accordance with IND AS 19, these changes constitute a plan amendment requiring immediate recognition of past service cost, resulting in an incremental impact of ₹387 lakhs (comprising gratuity and compensated absences) which has been recognized as an employee benefit expense in the current reporting period. The Company continues to monitor the finalisation of Central and State Rules and related clarifications and will account for any further impact in accordance with applicable accounting standards in the period in which such developments occur.
6. Figures for the previous periods are re-classified/ re-arranged/ regrouped, wherever necessary, to correspond with the current period's classification/ disclosure.



Place: Mumbai
22nd January 2026

For Forbes Precision Tools and Machine Parts Limited

Mahesh Tahilyani

(Mahesh Tahilyani)
Managing Director
DIN: 01423084

