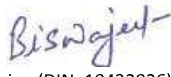


RUSHABH PRECISION BEARINGS LTD CIN: L99999MH1989PTC053093 Vijay industrial gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad, Mumbai, Malad West, Maharashtra, India, 400064 BALANCE SHEET AS AT 31ST MARCH, 2025				
Particulars		Note No.	As at 31st March, 2025 ₹ In Lakhs	As at 31st March, 2024 ₹ In Lakhs
ASSETS				
1 Non-current assets				
(a) Property ,Plant & Equipments		2	70.58	70.58
(b) Financial Assets				
i. Loans & Advances		3	6.14	6.14
ii. Other Financials Assets			20.28	20.28
(c) Deferred Tax Assets (Net)			-	-
(d) Other Assets		4	50.65	54.01
			-	-
2 Current assets				
(a) Inventories		5	432.05	432.05
(b) Financial Assets				
Trade receivables		6	207.53	207.53
Cash and cash equivalents		7	3.63	3.86
Other Financial Assets				
(c) Other Assets		4	59.91	57.68
TOTAL			850.77	852.13
EQUITY AND LIABILITIES				
1 Equity				
(a) Equity Share capital		8	900.00	900.00
(b) Other Equity		9	-1,038.35	-1,008.31
2 Non Current liabilities				
(a) Financial Liabilities		10	986.75	958.44
(b) Other liabilities			-	-
(c) Provisions			-	-
3 Current liabilities				
(a) Financial Liabilities			-	-
(b) Trade payables				
Total outstanding dues of MSMEs		11	1.61	
Total outstanding dues of other than MSMEs			0.25	
(c) Other liabilities		12	0.51	2.00
(d) Provisions			-	-
TOTAL			850.77	852.13
Notes 1 to 19 form an integral part of financial statements				
For and on behalf of RUSHABH PRECISION BEARINGS LTD  Mr. Praveen Chandola (DIN: 05123912) Director & CFO  Mr. Biswajeet Mukherjee (DIN: 10432026) Managing Director Date: 30.05.2025 Place: Mumbai			As per our report of even date, For Rajesh Laxmi & Associates Chartered Accountants FRN: 0012203N  CA Rajesh Gupta Membership No:090427 Date: 30.05.2025 Place: Mumbai UDIN : 25090427BMLIMX3186	
				

RUSHABH PRECISION BEARINGS LTD

CIN: L99999MH1989PTC053093

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

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars		Note No.	Year ended March 31, 2025	Year ended March 31, 2024
			₹ In Lakhs	₹ In Lakhs
I Income:				
(a) Revenue from Operations			-	-
(b) Other Income		13	-	0.98
Total Income(I)			-	0.98
II Expenses:				
(a) Cost of raw material and components consumed		14	-	-
(b) (Increase) / Decrease in Stock			-	-
(c) Employee benefits expense			-	-
(d) Finance costs			-	-
(e) Depreciation and amortization expense			-	-
(f) Other Expenses		15	30.03	36.64
Total Expenses(II)			30.03	36.64
III Profit/Loss before exceptional items and tax (I-II)			-30.03	-35.66
IV Less: exceptional Items		16	-	972.64
V Profit / (Loss) before tax (III- IV)			-30.03	-1,008.31
VI Tax expense:				
(1) Current tax			-	-
(2) Tax relating to earlier periods			-	-
(3) Deferred Tax			-	-
VII Loss for the year attributable to equity shareholders			-30.03	-1,008.31
Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
Other comprehensive income/(loss) for the year net of tax,				
VIII attributable to equity shareholders				
Total comprehensive income for the year net of tax,				
IX attributable to equity shareholders (VII+VIII)			-30.03	-1,008.31
X Earnings per equity share:-Basic and diluted				
(1) Basic		17	-0.33	-11.20
(2) Diluted			-0.33	-11.20

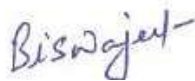
Notes 1 to 19 form an integral part of financial statements

For and on behalf of

RUSHABH PRECISION BEARINGS LTD



Mr. Praveen Chandola (DIN: 05123912) Director & CFO



Mr. Biswajeet Mukherjee (DIN: 10432026) Managing Director

Date: 30.05.2025

Place: Mumbai

As per our report of even date,

For Rajesh Laxmi & Associates

Chartered Accountants

FRN: 0012203N




CA Rajesh Gupta

Membership No:090427

Date: 30.05.2025

Place: Mumbai

UDIN : 25090427BMLIMX3186

RUSHABH PRECISION BEARINGS LTD

CIN: L99999MH1989PTC053093

Vijay industrial gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad, Mumbai, Malad West, Maharashtra, India, 400064
CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2025

Particulars	For the year ended on 31st March 2025		For the year ended on 31st March 2024	
	₹ In Lakhs	₹ In Lakhs	₹ In Lakhs	₹ In Lakhs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		-30.04		-1,008.31
Adjustment For :				
Depreciation and Amortisation	-	-	-	-
Interest Expenses	-	-	-	-
Interest income	-	-	-0.97	-0.97
Operating Profit before Working Capital Changes		-30.04		-1,009.28
Adjustment For Changes in Working Capital:				
(Increase) / Decrease in Trade Receivable	-	-	-	-
(Increase) / Decrease in Short Term Loans and Advances	-2.24	-	-31.07	-
(Increase) / Decrease in Inventories	-	-	-	-
(Increase) / Decrease in Other Current Assets	-	-	-6.49	-
Increase / (Decrease) in Trade Payables	1.86	-	-16.25	-
Increase / (Decrease) in Other Current Liabilities	-1.49	-	-61.86	-
Increase / (Decrease) in Short term borrowings	-	-	-	-
Increase / (Decrease) in Other Short Provisions	-	-	-	-
Cash Generated from Operations		-1.87		-115.66
Direct taxes paid (net)	-	-31.91	-	-1,124.94
- Current Tax/Deferred Tax	-	-	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES	A	-31.91		-1,124.94
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets/ Investment	-	-	-	-
Proceeds from Sale of Investment	-	-	-	-
(Increase) / Decrease in Long Term Loans and Advances	3.36	-	-	-
Dividend Income Received	-	-	-	-
Interest Income Received	-	-	0.97	-
NET CASH FLOW FROM INVESTING ACTIVITIES	B	3.36		0.97
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long Term and Short Term Borrowing	28.31	-	-2,761.21	-
(Increase)/Decrease in Reserves	-	-	3,864.32	-
Interest Exps.	-	-	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	C	28.31		1,103.11
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS	A+B+C	-0.23		-20.86
Cash and Cash Equivalents as at beginning of the year		3.86		24.73
Cash and Cash Equivalents as at end of the year		3.63		3.86

*The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS 7) 'Statement of Cash Flows'.

*The accompanying notes are an integral part of these standalone financial statements.

For and on behalf of
RUSHABH PRECISION BEARINGS LTD

Mr. Praveen Chandola (DIN: 05123912) Director & CFO

Mr. Biswajeet Mukherjee (DIN: 10432026) Managing Director

Date: 30.05.2025

Place: Mumbai

As per our report of even date,
For Rajesh Laxmi & Associates
Chartered Accountants
FRN: 0012203N

CA Rajesh Gupta
Membership No:090427
Date: 30.05.2025
Place: Mumbai
UDIN : 25090427BMLIMX3186





RAJESH LAXMI & ASSOCIATES

Chartered Accountants

205, Vasant Complex,
38 Veer Savarkar Block,
Shakarpur, Delhi – 110 092

Phone: +91-11-22051289

Email:rguptaca@gmail.com

Report on the Audit of Standalone Financial Results

We have audited the accompanying Statement of Standalone Financial Results ('the Statement') of **Rushabh Precision Bearings Limited** ('the Company') for the year ended March 31, 2025, and the Balance Sheet as at that date, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended).

To,

The Board of Directors

RUSHABH PRECISION BEARING LTD.

Vijay industrial gala No 214,

2nd floor, Chincholi Bunder, Link Road, Malad,

Mumbai, Maharashtra, India, 400064

The Statement has been prepared on the basis of the standalone annual financial statements and approved by the Board of Directors. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on these standalone financial results based on our audit.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. Gives a true and fair view in conformity with the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the net profit/loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further

described in the “Auditor’s Responsibilities for the Audit of the Standalone Financial Results” section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI), together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Standalone Financial Results

These annual standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company’s Board of Directors is responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

This responsibility includes:

- Maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities;
- Selection and application of appropriate accounting policies;
- Making judgments and estimates that are reasonable and prudent; and
- Design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these standalone financial results.

As part of an audit in accordance with SAs, we:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Understand internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting, and whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

The standalone annual financial results include the results for the quarter ended March 31, 2025, which are the balancing figures between the audited figures in respect of the full financial year and the unaudited year-to-date figures up to the third quarter of the financial year, which were subject to a limited review by us.

Our opinion is not modified in respect of this matter.

For Rajesh Laxmi & Associates
Chartered Accountants
FRN:012203N



(Rajesh Gupta)
Partner
Mem. No.090427
UDIN: 25090427BMLIMX3186
Date : 30.05.2025
Place: Mumbai

RUSHABH PRECISION BEARINGS LTD

CIN: L99999MH1989PTC053093

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

Statement of Standalone Audited Financial Results for the Quarter and Financial Year Ended 31st March 2025

Rs. in Lakhs

Particulars	For the Quarter ended			For the Financial Year ended	
	As at 31st March, 2025	As at 31st Dec, 2024	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
	Audited	Unaudited	Audited	Audited	Audited
Income:					
1 (a) Revenue from Operations	-	-	-	-	-
(b) Other Income	-	-	0.98	-	0.98
Total Income	-	-	0.98	-	0.98
Expenses:					
(a) Cost of raw material and components consumed				-	-
(b) (Increase) / Decrease in Stock				-	-
(c) Employee benefits expense				-	-
(d) Finance costs				-	-
(e) Depreciation and amortization expense				-	-
(f) Other Expenses	11.82	7.96	14.29	30.03	36.64
Total Expenses	11.82	7.96	14.29	30.03	36.64
3 Profit/Loss before exceptional items and tax (I-2)	(11.82)	(7.96)	(13.31)	(30.03)	(35.66)
4 Exceptional Items					972.64
5 Profit / (Loss) before tax (3-4)	(11.82)	(7.96)	(13.31)	(30.03)	(1,008.31)
6 Tax Expense					
(a) Current Tax	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-
Total Tax Expense	-	-	-	-	-
7 Loss for the year attributable to equity shareholders	(11.82)	(7.96)	(13.31)	(30.03)	(1,008.31)
8 Other Comprehensive Income (OCI)					
Items that will not be reclassified to profit or loss					
- Items that will not be reclassified to profit or loss	-	-	-	-	-
- Income Tax relating to above	-	-	-	-	-
Total Other Comprehensive Income/(Expense) for the	-	-	-	-	-
9 Total Comprehensive Income/(Expense) for the period / year (7+8)	(11.82)	(7.96)	(13.31)	(30.03)	(1,008.31)
10 Paid up Equity Share capital (face value ₹ 10 per share)	90.00	90.00	90.00	90.00	90.00
11 Other Equity					
12 Earnings per Share (not annualised for quarters) (Face value of ₹ 10/- each)					
- Basic EPS (in ₹)	(0.13)	(0.09)	(0.15)	(0.33)	(11.20)
- Diluted EPS (in ₹)	(0.13)	(0.09)	(0.15)	(0.33)	(11.20)

NOTES ON AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31 MAR, 2025

Notes :

- The above is an extract of the detailed format of the financial results for the quarter and financial year ended 31st March 2025, filed with the Stock Exchanges under Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full financial results are available on the websites of the Stock Exchanges (www.nseindia.com and www.bseindia.com) and on the Company's website at www.rushabhbearings.com.
- The above results are 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.
- 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".
- For other line items referred to in Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to the Stock Exchanges and are available on their websites (www.nseindia.com and www.bseindia.com) as well as on the Company's website at www.rushabhbearings.com.
- Figures of the previous periods have been regrouped, wherever considered necessary to make them comparable to current period's figures.

By order of the Board
For Rushabh Precision Bearings Ltd.



Mr. Biswajeet Mukherjee
Chairman & Managing Director

Place : Mumbai
Date : 30 May, 2025