IP Rings Ltd.

(A member of the Amalgamations Group)

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CIN : L28920TN1991PLC020232

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in Lakhs)

Sl. No.	PARTICULARS	STANDALONE				CONSOLIDATED			
		Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Refer Note 4	Unaudited	Audited	Unaudited	Refer Note 4	Unaudited	Audited
1.	Total Income from operations	9,714.82	8,975.93	8,194.19	34,310.13	9,714.82	8,980.89	8,194.48	34,319.49
2.	Net Profit/(Loss)for the period (before tax and exceptional items)	201.34	261.28	62.86	517.22	201.17	266.24	63.15	526.58
3.	Net Profit / (Loss) for the period before tax (after exceptional items)	201.34	165.77	62.86	380.01	203.36	121.99	33.80	282.76
4.	Net Profit / (Loss) for the period after tax (after exceptional items)	152.03	156.90	45.77	269.18	154.05	113.12	16.71	171.93
5.	Total comprehensive income for the period [comprising profit / (loss) for the period (after tax) and other comprehensive income (after tax)]	281.77	177.81	41.61	272.69	218.94	134.03	12.55	175.44
6.	Paid up Equity Share Capital	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59	1,267.59
7.	Other equity				9,320.31				9,041.78
8.	Earnings Per Share of Rs 10/-each (for continuing and discontinued operations)								
	a) Basic	1.20	1.24	0.36	2.12	1.22	0.89	0.13	1.36
	b) Diluted	1.20	1.24	0.36	2.12	1.22	0.89	0.13	1.36

Standalone Notes :

1. The above unaudited standalone financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their Meeting held on August 13, 2026. The information for the year ended March 31, 2026 presented above is extracted from the audited standalone financial statements for the year ended March 31,2026. These financial statements are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013.
2. The Company is principally engaged in a single business segment viz. manufacture and sale of Auto Component – Piston Rings, Differential Gears, Pole Wheel and other transmission Components based on nature of products, risks, returns and the internal business reporting system. The Board of Directors of the Company, which has been identified as being the Chief Operating Decision Maker (CODM), evaluates the Company's performance, allocate resources based on the analysis of the various performance indicators of the Company as a single unit. Accordingly, there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.
3. The previous year figures have been regrouped/reclassified wherever necessary to conform to current year classification.
4. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the nine months ended December 31, 2025 which were subject to limited review by the statutory auditors.
5. "Pursuant to a Business Transfer Agreement, the Company acquired the manufacturing division of IPR Eminox Technologies Private Limited (""IPRE""), a 50% joint venture of the Company, as a going concern on a slump sale basis, with control transferring to the Company with effect from 1st April 2026. The Company has accounted for the acquisition as a business combination under Ind AS 103 ""Business Combinations"". The excess of the fair value of the net assets acquired over the consideration, amounting to ₹129.71 lakhs, has been recognised as a bargain purchase gain in Other Comprehensive Income and accumulated in equity as Capital Reserve, in accordance with Ind AS 103.
   The acquisition accounting is provisional and is based on the information currently available; the fair values of the assets acquired and liabilities assumed, including employee benefit obligations and contingent liabilities, are subject to finalisation within the measurement period permitted under Ind AS 103, and any resulting adjustments will be recognised in accordance therewith."
6. The Company was subject to a ransomware attack on 28th May 2026, which affected certain IT systems and was intimated to the stock exchanges under Regulation 30. Systems were restored from backups and have been rebuilt with enhanced security measures. Management has assessed that the incident does not have a material impact on the results for the quarter.
7. The results for three month period and year ended June 30,2026, are available on the BSE Limited website **(URL: www.bseindia.com)**, and on the Company's website **(URL: www.iprings.com)**.

Consolidated Notes :

1. The above unaudited consolidated results were reviewed by the Audit Committee and then approved by the Board of Directors at their Meetings held on August 13, 2026. The information for the year ended March 31, 2026 presented above is extracted from the audited financial statements for the year ended March 31,2026. These financial statements are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013.
2. The Group's main business is manufacture and sale of Auto component. There is no other reportable segment.
3. "These consolidated financial results include the results of the following entity,
   a. IP Rings Limited (""the Company or ""Parent"")
   b. IPR Eminox Technologies Private Limited (Joint Venture)
   c. IPR North America Inc. (Subsidiary)"
4. The figures for the quarter ended March 31, 2026 above are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the nine months ended December 31, 2025 which were subject to limited review by the statutory auditors.
5. "The Parent Company acquired the manufacturing division of IPR Eminox Technologies Private Limited (""IPRE""), its 50% joint venture accounted for using the equity method, as a going concern on slump sale basis, with effect from 1st April 2026. The acquisition has been accounted under Ind AS 103. In accordance with Ind AS 28, gains and losses arising from the transaction between the Group and its joint venture have been recognised only to the extent of the unrelated venturer's interest: accordingly, a bargain purchase gain of ₹64.86 lakhs has been recognised in Other Comprehensive Income and accumulated as Capital Reserve, and the Group's share of the results of IPRE for the quarter excludes the Group's share of the loss recognised by IPRE on the said transfer.
   The acquisition accounting is provisional and is based on the information currently available; the fair values of the assets acquired and liabilities assumed, including employee benefit obligations and contingent liabilities, are subject to finalisation within the measurement period permitted under Ind AS 103, and any resulting adjustments will be recognised in accordance therewith."
6. The Parent Company was subject to a ransomware attack on 28th May 2026, which affected certain of its IT systems and was intimated to the stock exchanges under Regulation 30. No ransom was paid; systems were restored from backups and have been rebuilt with enhanced security measures. Management has assessed that the incident does not have a material impact on the results of the Group for the quarter.
7. The previous period/year figures have been regrouped/reclassified wherever necessary to conform to current period/year classification.

For **IP Rings Ltd.**
A. Venkataramani
Managing Director

Place : Chennai
Date : August 13,2026