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Date: 12th November 2021

SEC/NOV/SE/N&B/2021

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

Subject: Outcome of the Board Meeting held on 12th November 2021

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

Dear Sir/Madam,

In terms of the provisions of Regulation 30 read with schedule III Part A Para A clause 4(h) and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), this is to inform you that, the Board of Directors of the Company at its meeting held today i.e. 12th November 2021 has, inter alia, considered and approved the following: -

- The unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half-year ended 30th September 2021 alongwith Statement of Assets and Liabilities, Statement of Cash Flow and have taken on record Limited Review Report issued by the Statutory Auditors of the Company after being duly reviewed by the Audit Committee.
- 2. Mr. Madan M. Godse (Additional Director designated as Independent Director) has been appointed as member of the following committees with effect from 12th November 2021:
 - a. Audit Committee
 - b. Nomination and Remuneration Committee
 - c. Stakeholders Relationship Committee

Post appointment of Mr. Madan M. Godse the composition of the aforesaid Committees is as under:



where **Passion** meets **Performance**

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Audit Committee

Sr	Name of the Member	Designation	Position in the Audit
No.			Committee
1.	Mr. Sarvesh N. Joshi	Independent Director	Chairman
2.	Mr. Ravindra R. Joshi	Whole-time Director & CFO	Member
3.	Mr. Vaibhav S. Mahajani	Independent Director	Member
4.	Mrs. Savani A. Laddha	Independent Director	Member
5.	Mr. Madan M. Godse	Independent Director	Member

Nomination and Remuneration Committee (NRC)

Sr No.	Name of the Member	Designation	Position in NRC	
1.	Mr. Vaibhav S. Mahajani	Independent Director	Chairman	
2.	Mr. Sarvesh N. Joshi	Independent Director	Member	
3.	Mrs. Savani A. Laddha	Independent Director	Member	
4.	Mr. Madan M. Godse	Independent Director	Member	

Stakeholder Relationship Committee (SRC)

Sr No.	Name of the Member	Designation	Position in SRC
1.	Dr. Suhasini Y. Shah	Non-Executive Director	Chairperson
2.	Mr. Vaibhav S. Mahajani	Independent Director	Member
3.	Mr. Karan Y. Shah	Whole-time Director –	Member
		Business Development	
4.	Mr. Madan M. Godse	Independent Director	Member

3. Mr. Indrajit K. Santra, Deputy General Manager – New Product Design has been appointed as member of the Risk Management Committee (RMC) in place of Mr. Ajit J. Jain and post appointment following is the composition of the said Committee:

Sr. No.	Name	Category	Designation in RMC	Area of expertise		
1.	Mr. Yatin S. Shah	Managing Director	Chairman	Business Development and Administration		
2.	Mr. Ravindra R. Joshi	Whole-time Director and CFO	Member	Finance and Accounts		
3.	Mr. Karan Y. Shah	Whole-time Director	Member	Business Development		
4.	Mr. Vaibhav S. Mahajani	Independent Director	Member	Information Technology		
5.	Mr. Indrajit K. Santra	General Manager – New Product Development	Member	New Product Development		
6.	Mr. Rajkumar K. Kashid	General Manager – Human Resources	Member	Human Resources, Labour Laws		



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The meeting started at 3:39 PM (IST) and ended at 4:45 PM (IST). You are requested to take the same on record.

For Precision Camshafts Limited

Mayuri I. Kulkarni Company Secretary and Compliance Officer

PRECISION CAMSHAFTS LIMITED Regd. Office: E-102/103 MIDC, Akkalkot Road, Solapur 413006 CIN: L24231PN1992PLC067126

Statement of Standalone Financial Result for the Quarter and Half Year ended September 30, 2021

(Rs. In lakhs, Except Earning per share)

				Stand	aione		
			Quarter ended		Half yea	Year ended	
		September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)
1 Ir	ncome						
R	Revenue from operations	11,659.26	10,074.01	9,604.95	21,733.27	13,559.88	38,176.44
C	Other income	294.64	1,051.77	520.57	1,346.41	1,625.91	2,723.18
Т	Total Income	11,953.90	11,125.78	10,125.52	23,079.68	15,185.79	40,899.62
2 F	Expenses						
1000	Cost of raw materials and components consumed	4,133.20	3,239.71	2,773.13	7,372.91	3,430.36	11,573.55
	Increase) / decrease in inventories of finished goods, work-in-progress	(214.42)	51.23	164.85	(163.19)	1,008.76	(841.83)
	Employee benefits expense	1,450.31	1,457.99	1,329.14	2,908.30	2,540.40	5,814.58
	Finance costs	55.77	48.45	31.82	104.22	41.36	153.36
1	Depreciation and amortisation expense	937.30	920.08	975.03	1,857.38	1,685.85	3,536.03
	Other expenses	4,505.91	3,607.11	3,435.39	8,113.02	4,917.91	14,085,51
1000	Total expenses	10,868.07	9,324.57	8,709.36	20,192.64	13,624.64	34,321.20
	•		1	*	2,007,04		
3 P	Profit before exceptional item and tax(1-2)	1,085.83	4 1,801.21	1,416.16	2,887.04	1,561.15	6,578.42
4 F	Exceptional items	1,277.50	-	561.53	1,277.50	1,509.78	1,509.78
5 P	Profit before tax(3+4)	2,363.33	1,801.21	1,977.69	4,164.54	3,070.93	8,088.20
6 T	Γax expense						
	Current tax	541.83	478.83	597.36	1,020.66	679.54	1,876,57
A	Adjustment of tax relating to earlier years	(132.21)	-		(132.21)		-,
	Deferred tax	26.20	(86.06)	(233.65)	(59.86)	(23.16)	42.17
	Total tax expense	435.82	392.77	363.71	828.59	656.38	1,918.74
	- · · · · · · · · · · · · · · · · · · ·				020107		1,710111
7 P	Profit for the period/year (5-6)	1,927.51	1,408.44	1,613.98	3,335.95	2,414.55	6,169.46
8 (Other comprehensive income					9	
100	A. Other comprehensive income not to be reclassified to profit or loss in						
	subsequent periods:						
	Re-measurement gains / (losses) on defined benefit plans	6.67	6.75	38.35	13.42	59.87	67.57
	Income tax effect	(1.68)	(1.70)	(9.65)	(3.38)	(15.07)	(17.01
г	Total other comprehensive income/(loss) for the period/year	4.99	5.05	28.70	10.04	44.80	50.56
9 1	Total comprehensive income for the period/year, net of tax (7+8)	1,932.50	1,413.49	1,642.68	3,345.99	2,459.35	6,220.02
10 F	Paid Up Equity share capital (Face value of Rs 10 each)	9,498.58	9,498.58	9,498.58	9,498.58	9,498.58	9,498.58
- 11 (Other Equity		е	2			61,738.19
	Earnings per share of Rs.10 each: (not annualised for quarter)	. *					
2	a) Basic	2.03	1.48	1.70	3.51	2.54	6.50
	b) Diluted	2.03	1.48	1.70	3.51	2.54	6.50
ا ا		2.03	1.10	1.70	5.51	2.54	A C
							CA

Regd. Office: E-102/103 MIDC, Akkalkot Road, Solapur 413006 CIN: L24231PN1992PLC067126

NOTES TO STANDALONE FINANCIALS

- 1 The above financial results for the quarter and half year ended September 30, 2021 have been subjected to limited review by the statutory auditors of the Company and reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on November 12, 2021.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- 3 The Company is engaged in manufacturing of auto components (camshafts and others). Based on similarity of activities/products, risk and reward structure, organization structure and internal reporting systems, the Company has structured its operations into one operating segment; however based on the geographic distribution of activities, the chief operating decision maker has identified India and outside India as two reportable geographical segments. The details in relation to the identified geographical segments are as follows:

		Standalone					
		(Quarter Ended Half Year ended				
Sr. No.	Particulars	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Ĩ	Details of segment revenue						
	a Within India	5,531.89	4,632.55	4,179.95	10,164.44	5,678.94	17,120.75
	b Outside India						
	Asia (Other than China)	1,513.42	1,284.04	1,246.01	2,797.46	2,561.50	4,477.21
	China	£.	73.53	149.09	73.53	149,09	443.73
	Europe	3,321.03	2,516.84	2,689.25	5,837.87	3,677.61	11,087.92
	Others	1,292.92	1,567.05	1,340.65	2,859.97	1,492.74	5,046.83
	Total	11,659.26	10,074.01	9,604.95	21,733.27	13,559.88	38,176.44
п	Details of carrying amount of non current assets	25 042 00	20.156.22	20 (77 22	27.042.00	20 (77 22	20 714 00
	a Within India b Outside India	27,043.89	28,156.23	29,677.23	27,043.89	29,677.23	28,714.89
	Asia (Other than China)	() () () () () () () () () ()	3	₩	2	¥	2
	China			-			72
	Europe	17,695.60	15,081.16	12,699.31	17,695.60	12,699.31	14,761.83
	Others	<u> </u>		(A)	(6)		
	Total	44,739.49	43,237.39	42,376.54	44,739.49	42,376.54	43,476.72

4 Exceptional item:

Exceptional items for the half year ended September 30, 2021, represent the following:

Compensation for the cancellation of the order from a customer amounting to Rs. 1277.5 lakhs (Half year ended september 30, 2020 - Rs. 1553.82 lakhs); loss on sale of investment in Joint Venture amounting to Rs. Nil (Half year ended september 30, 2020 - Rs. 44.04 lakhs).

Exceptional items for the year ended March 31, 2021, represent the following:

Compensation for the cancellation of the order and sunk cost from a customer amounting to Rs. 1553.82 lakhs; Loss on sale of investment in Joint Venture amounting to Rs. 44.04 lakhs

- 5 The management has made an assessment of the impact of COVID-19 on the Company's operations, financial performance and position as at and for the quarter and half year ended September 30, 2021 and has concluded that the impact is primarily on the operational aspects of the business. In making the assessment management has considered the recoverability of trade receivables, investment and other assets and also considered the external and internal information available up to the date of approval of these financial results including status of existing and future customer orders, cash flow projections etc and concluded that there is no significant impact which is required to be recognized in the financial results. Accordingly, no adjustments have been made to the financial results.
- 6 Previous period figures have been regrouped/ rearranged wherever considered necessary

Place: Solapur Date: November 12, 2021 SOLAPUR SOLAPU

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

> Ravindra R. Joshi Director & CFO

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Standalone Balance sheet as at September 30, 2021

(Rs. In lakhs)

(b) Capital work-in-progress (c) Other intangible assets (d) Intangible assets (d) Intangible assets (d) Intangible assets (ii) Loans (iii) Charles (iiii) Charles (a) Inventories (d) Financial assets (d) Inventories (d) Financial assets (e) Financial assets (iii) Cash and cash equivalents (iiii) Cash and cash equivalents (iii) Cash and cash equivalents (ii	Ks. In lakh: at	As at	As at	
ASSETS Non-current assets (a) Property, plant and equipment (b) Capital work-in-progress 545,18 (c) Other intangible assets 16.68 (d) Intangible assets under development 45.00 (e) Financial assets (i) Investments 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957,99 7,957	1, 2021	March 31,	September 30, 2021	Particulars
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Il.Current assets	43,476.72			
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(ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balance other than (iii) above (v) Loans (v) Others financial assets 596.96 (c) Other current assets 1,366.24 2 Total current assets 40,832.48 41 Total Assets 85,571.97 85 EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (i) Securities premium account (iii) General reserve (iii) Share based payments (iv) Retained earnings 41,910.55 35 Total Equity (i) Lease liabilities (a) Financial liabilities (i) Lease liabilities (c) Provisions 852.54 Total non-current liabilities (a) Financial liabilities (i) Borrowings 3,730.60 32 (ii) Trade and other payables - Dues of Micro & Small Enterprises (iii) Other financial liabilities (ii) Derrowings 4,267.58 (c) (iii) Other financial liabilities (iii) Chere current liabilities (iii) Trade and other payables - Dues of Micro & Small Enterprises 4,267.58 (c) (iv) Lease Liabilities (ii) Other financial liabilities (iii) Other financial liabilities (iii) Chere current liabilities (iii) Chere Liabilities (iii) Other financial liabilities (iii) Trade and other payables (iv) Lease Liabilities (iv) Lease Liabilities (iv) Chere (iv) Lease Liabilities (iv) Lease Liabilities (iv) Lease Liabilities (iv) Chere (iv) Lease Liabilities (iv) Lease Liabilities (iv) Chere (iv) Lease Liabilities (iv) Lease Liabilities (iv) Chere (iv) Lease Liabilities ((b) Financial assets
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(iv) Bank balance other than (iii) above (v) Loans (v) Cohers financial assets (v) Coher current assets 596.96 (c) Other current assets 1,366.24 2 Total current assets 40,832.48 41 Total Assets 85,571.97 88 EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (i) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings 41,910.55 35 Total Equity (a) Equity (b) Deferred tax liabilities (a) Financial liabilities (c) Provisions 825.54 Total non-current liabilities (a) Financial liabilities (i) Borrowings 3,730.60 3 Il. Current liabilities (i) Trade and other payables - Dues of Micro & Small Enterprises - Others (iii) Other current liabilities 11,25.29 (iv) Lease Liabilities 11,25.29 (iv) Lease Liabilities 11,24 (b) Other current liabilities 11,24 (c)	9,086.86		8,038.39	(ii) Trade receivables
(v) Loans (vi) Others financial assets (c) Other current assets 1,366.24 2 Total current assets 40,832.48 41 Total Assets 85,571.97 85 EQUITY AND LIABILITIES Equity (a) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings 41,910.55 35 Total Equity (a) Financial liabilities (i) Lease liabilities (i) Lease liabilities (i) Provisions 852.54 Total non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Grad and other payables - Dues of Micro & Small Enterprises - Others (iii) Indee Liabilities (i) Defer financial liabilities (i) Defers (a) Financial liabilities (i) Borrowings (ii) Trade and other payables - Dues of Micro & Small Enterprises - Others (iii) Other financial liabilities (ii) Gorrowings (iii) Trade and other payables - Dues of Micro & Small Enterprises - Others (iii) Other financial liabilities (ii) Lease Liabilities (iii) Trade and other payables - Dues of Micro & Small Enterprises (iii) Other financial liabilities (iii) Trade and other payables - Dues of Micro & Small Enterprises (iii) Other financial liabilities (iv) Lease Liabilities (1,748.48		1,056.63	(iii) Cash and cash equivalents
(vi) Other financial assets	4,076.23		3,797.22	(iv) Bank balance other than (iii) above
(c) Other current assets	-		-	X
Total current assets	484.21		1	The state of the s
Total Assets	2,104.34			(c) Other current assets
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EQUITY AND LIABILITIES Equity (a) Equity share capital 9,498.58 5 (b) Other equity (i) Securities premium account 21,748.13 21 (ii) General reserve 472.21 (iii) Share based payments (iv) Retained earnings 41,910.55 35 Total Equity 73,629.47 71 LIABILITIES I. Non-current liabilities (a) Financial liabilities (b) Deferred tax liabilities (net) 356.81 (c) Provisions 852.54 Total non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade and other payables - Dues of Micro & Small Enterprises 1,213.05 (iii) Other financial liabilities (iii) Other financial liabilities (iv) Lease Liabilities (iv) Cother current Liabilities (iv) Lease Liabilities (iv) Lease Liabilities (iv) Lease Liabilities (iv) Cother current Liabilities (iv) Cother current Liabilities	85,193.51	-	85 571 97	Total Assats
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(ii) General reserve 472.21 (iii) Share based payments - (iv) Retained earnings 41,910.55 35 Total Equity 73,629.47 71 LIABILITIES I. Non-current liabilities (a) Financial liabilities 12.36 (b) Deferred tax liabilities (net) 356.81 (c) Provisions 852.54 Total non-current liabilities 1,221.71 1 (a) Financial liabilities 3,730.60 3 (i) Borrowings 3,730.60 3 (ii) Trade and other payables 1,213.05 1 - Dues of Micro & Small Enterprises 1,213.05 1 - Others 4,267.58 6 (iii) Other financial liabilities 1,135.29 6 (iv) Lease Liabilities 11.24 1 (b) Other current liabilities 140.71 1				(b) Other equity
(iii) Share based payments - (iv) Retained earnings 41,910.55 35 Total Equity 73,629.47 LIABILITIES I. Non-current liabilities 12.36 (a) Financial liabilities 12.36 (b) Deferred tax liabilities (net) 356.81 (c) Provisions 852.54 Total non-current liabilities 1,221.71 1 II.Current liabilities (i) Borrowings 3,730.60 3 (ii) Trade and other payables 1,213.05 1 - Dues of Micro & Small Enterprises 1,213.05 1 - Others 4,267.58 6 (iii) Other financial liabilities 1,135.29 1 (iv) Lease Liabilities 11.24 1 (b) Other current liabilities 140.71 1	21,751.56	2	21,748.13	(i) Securities premium account
(iv) Retained earnings	472.21		472.21	(ii) General reserve
Total Equity	14.39		-	(iii) Share based payments
LIABILITIES I. Non-current liabilities (a) Financial liabilities (i) Lease liabilities (i) Lease liabilities (ii) Deferred tax liabilities (net) (iii) Trade and other payables (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (iii) Other cu	39,500.03	3	41,910.55	(iv) Retained earnings
I. Non-current liabilities (a) Financial liabilities 12.36 (b) Deferred tax liabilities (net) 356.81 (c) Provisions 852.54 Total non-current liabilities (a) Financial liabilities 1,221.71 (a) Financial liabilities 3,730.60 (ii) Trade and other payables 1,213.05 - Dues of Micro & Small Enterprises 1,213.05 (iii) Others 4,267.58 (iii) Other financial liabilities 1,135.29 (iv) Lease Liabilities 11.24 (b) Other current liabilities 140.71	71,236.77	7	73,629.47	Total Equity
I. Non-current liabilities (a) Financial liabilities 12.36 (b) Deferred tax liabilities (net) 356.81 (c) Provisions 852.54 Total non-current liabilities II.Current liabilities (a) Financial liabilities 3,730.60 (ii) Borrowings 3,730.60 (iii) Trade and other payables 1,213.05 - Dues of Micro & Small Enterprises 1,213.05 - Others 4,267.58 (iii) Other financial liabilities 1,135.29 (iv) Lease Liabilities 11.24 (b) Other current liabilities 140.71				I IARH ITIES
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(c) Provisions 852.54 Total non-current liabilities 1,221.71 1 II. Current liabilities (a) Financial liabilities 3,730.60 3 (ii) Borrowings 3,730.60 3 (ii) Trade and other payables 1,213.05 1 - Others 4,267.58 6 (iii) Other financial liabilities 1,135.29 (iv) Lease Liabilities 11.24 (b) Other current liabilities 140.71	409.86		The state of the s	N. A. C.
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(iii) Other financial liabilities 1,135.29 (iv) Lease Liabilities 11.24 (b) Other current liabilities 140.71	6,017.90			Secretary and American American American Secretary (American Secretary Secre
(iv) Lease Liabilities 11.24 (b) Other current liabilities 140.71	975.24		-	
(b) Other current liabilities 140.71	913.24			A CONTRACTOR OF THE CONTRACTOR
(6) 5 11.01	189.59			
(C) FIOVISIONS 63.72	85.94			Control of the Contro
V-X specification and the second	85.94 166.57			
(d) Current tax liabilities (net) 136.40 Total current liabilities 10,720.79 12	12,608.30	1		
10,720,77 12	12,000.30		10,720.79	Total Cull Cit Habilities
Total liabilities 11,942.50 13	13,956.74	1	11,942.50	Total liabilities
Total Equity and Liabilities 85,571.97 85	85,193.51	•	85 571 07	Total Fauity and Liabilities



Regd. Office: E-102/103 MIDC, Akkalkot Road, Solapur 413006

CIN: L24231PN1992PLC067126
Statement of Standalone Cash Flows for the Half Year ended September 30, 2021

(Rs. In lakhs)

			(Rs. In lakhs)
Particulars	September 30, 2021	September 30, 2020	March 31, 2021
	Unaudited	Unaudited	Audited
A. Cash flow from operating activities			
Profit before tax	4,164.54	3,070.93	8,088.20
Adjustments to reconcile profit before tax to net cash flows:	1 040 00	1 (50 05	2.524.40
Depreciation and impairment of property, plant and equipment	1,849.02	1,679.87	3,524.18
Amortisation and impairment of intangible assets	8.36	5.98	11.85
Net foreign exchange differences (unrealised)	(32.84)	(234.24)	(219.25)
Sundry creditors written back	(6.98)	-	(8.75)
Net Loss / (Gain) on disposal of property, plant and equipment	11.43 (715.14)	(884.06)	(49.60) (1,519.24)
Gain on Mutual fund Finance income (including fair value change in financial instruments)	(281.33)	(268.73)	(539.38)
Loss on conversation of preferance share	(201.55)	21.43	21.43
Finance costs (including fair value change in financial instruments)	104.22	19.82	153.36
Liabilities Written Back	(54.00)	19.62	(169.15)
Loss on realisation of assets clasified as held for sale	(54.00)	44.04	44.04
Operating Profit before working capital changes	5,047.28	3,455.04	9,337.69
Operating Front before working capital changes	3,047,20	3,433,04	7,007.07
Working capital adjustments:			
Increase/(decrease) in provisions	(72.62)	42.45	111.27
(Increase) / decrease in other assets	1,122.02	401.54	(500.31)
(Increase)/ decrease in other Financial assets	30.57	-	-
Increase/ (decrease) in other current liabilities	(64.08)	(12.45)	60.04
Increase/ (decrease) in other Financial Liabilities	169.84	585.20	(31.50)
(Increase)/ decrease in trade and other receivables and prepayments	1,096.19	2,530.15	2,161.13
(Increase)/ decrease in inventories	(45.23)	1,281.06	(770.55)
Increase/ (decrease) in trade and other payables	(1,970.50)	(736.28)	1,933.87
Cash generated from operations	5,313.47	7,546.71	12,301.64
Income tax paid	(918.63)	(970.28)	(2,063.86)
Net cash flows from operating activities (A)	4,394.84	6,576.43	10,237.78
B. Cash flow from investing activities	10.70		70.01
Proceeds from sale of property, plant and equipment	18.79	(447.02)	78.01
Purchase of property, plant and equipment	(459.90)	(447.93)	(1,348.13)
Investment in mutual fund	(2,999.85)	(14,382.45)	(19,985.84)
Proceeds from sale of mutual fund	2,000.00	12,082.97	15,133.06
Investment in Subsidiaries (Equity and Debt)	(2,948.94) 135.99	(4,026.17) (1,439.50)	(6,247.97) (1,076.25)
(Investment)/Proceeds in relation to term deposits	184.36	156.43	287.28
Interest received (finance income) Dividend Received	164.30	25.20	25.20
Proceed from sale of asset classified as held of sale		959.31	959.31
Net cash flows used in investing activities (B)	(4,069.55)	(7,072.14)	(12,175,33)
rec cash nows used in investing activities (b)	(1,005100)	(1,012111)	(12,170,00)
C. Cash Flow From financing activities			
Interest paid	(104.22)	(19.82)	(153.36)
(Repayment)/Proceeds of short term borrowings (net)	37.77	(945.94)	1,408.66
Final dividend paid on shares	(949.86)	-	-
•			
Net cash flows/(used in) used in financing activities (C)	(1,016.31)	(965.76)	1,255.30
	FOR STATE	172 1792 17=11	
Net increase in cash and cash equivalents	(691.02)	(1,461.47)	(682.25)
Net foreign exchange difference	(0.83)	(18.49)	27.95
Cash and cash equivalents at the beginning of the year	1,748.48	2,402.78	2,402.78
Cash and cash equivalents as at year end	1,056.63	922.82	1,748.48
Components of cash and cash equivalents:		Γ	
Balances with banks:			
On current accounts	1,003.07	870.67	1,694.86
Deposit with original maturity of less than 3 months	50.44	50.42	52.44
Cash in hand	3.12	1.73	1.18
	2,12		
Cash and cash equivalents at year end/period end	1,056.63	922.82	1,748.48
Cash and Cash equivalents at year end/period end	1,030,03	744.02	1,740.





Floor 6, Building No. 1 Cerebrum IT Park, Kalyani Nagar Pune 411014, INDIA Tel: +91 20 6763 3400

Independent Auditor's Review Report on unaudited quarterly and year to date standalone financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors

Precision Camshafts Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Precision Camshafts Limited ('the Company') for the quarter ended September 30, 2021 and the year to-date results for the period April 01, 2021 to September 30, 2021 ('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 Regulation'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- 2. This Statement has been prepared by the Company's Management 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 relevant rules issued thereunder and other recognized accounting principles generally accepted in India.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether standalone financial results are free of material misstatements. A review 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 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 of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally

MSKA & Associates Chartered Accountants

accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MSKA & Associates Chartered Accountants ICAI Firm Registration No.105047W



Nitin Manohar Jumani Partner Membership No.: 11170

Membership No.: 111700 UDIN: 21111700AAAAGT4157

Place: Pune

Date: November 12, 2021

Regd. Office: E-102/103 MIDC, Akkalkot Road, Solapur 413006 CIN: L24231PN1992PLC067126

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. In lakhs, Except Earnings per share)

Sr. no	Particulars		i karakatan kacamatan	Conso	lidated	(res. in lakins, Exec	pt Earnings per share	
		Quarter ended Half year ended Year ended						
		September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)	
1	Income			10				
	Revenue from operations	21,455.22	20,740.16	18,359.14	42,195.38	28,086.06	70,897.84	
	Other income	378.31	976.24	496.03	1,354.55	1,590.87	2,589.98	
	Total Income	21,833.53	21,716.40	18,855.17	43,549.93	29,676.93	73,487.82	
2	Expenses			je				
	Cost of raw materials and components consumed	9,156.92	8,779.87	7,615.40	17,936.79	11,726.70	28,998.97	
	(Increase) / decrease in inventories of finished goods, work-in-progress	(538.44)	(281.31)	560.80	(819.75)	1,254.62	(706.07)	
	Employee benefits expense	3,893.41	3,872.33	3,354.12	7,765.74	5,895.72	14,314.58	
	Finance costs	185.66	179.66	185.92	365.32	358.21	764.27	
	No.	1						
	Depreciation and amortisation expense	1,962.41	1,960.11	2,060.64	3,922.52	3,761.44	7,932.01	
	Other expenses	6,007.78	6,189.38	4,942.30	12,197.16	7,357.71	22,145.96	
	Total expenses	20,667.74	20,700.04	18,719.18	41,367.78	30,354.40	73,449.72	
3	Profit/(loss) before exceptional item and tax (1-2)	1,165.79	1,016.36	135.99	2,182.15	(677.47)	38.10	
4	Exceptional items	1,277.29	24.31	561.54	1,301.60	1,509.78	1,509.78	
			54-540-54	3	10.00 0.00.00.00			
:	Profit/(loss) before tax (3+4)	2,443.08	1,040.67	697.53	3,483.75	832.31	1,547.88	
6	Tax expense							
	Current tax	601.40	525.96	616.23	1,127.36	698.41	1,969.76	
	Adjustment of tax relating to earlier years	(132.21)		-	(132.21)	-	~	
	Deferred tax	(64.94)	(188.09)	(334.94)	(253.03)	(217.57)	(344.03)	
	Total tax expense	404.25	337.87	281.29	742.12	480.84	1,625.73	
_								
7	Profit/(loss) for the period/year (5-6)	2,038.83	702.80	416.24	2,741.63	351.47	(77.85	
8	Other comprehensive income				0			
	A. Other comprehensive income not to be reclassified to profit or loss in subsequent periods:							
	Re-measurement gains / (losses) on defined benefit plans	6.67	6.75	38.35	13.42	59.87	86.94	
	Income tax effect	(1.68)	(1.70)	(9.65)	(3.38)	(15.07)	(21.88)	
	Total Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent periods	4.99	5.05	28.70	10.04	44.80	65.06	
	B. Other comprehensive income to be reclassified to profit or loss in subsequent periods:				5			
	Exchange differences on translation of foreign operations	120.70	(94.77)	59.66	25.93	153.22	230.52	
×	Total other comprehensive income/(loss) to be reclassified to profit & loss in subsequent periods:	120.70	(94.77)	59.66	25.93	153.22	230.52	
	Total other comprehensive income/(loss) [A+B]	125.69	(89.72)	88.36	35.97	198.02	295.58	
, 9	Total comprehensive income/(loss) for the period/year, net of tax (7+8)	2,164.52	613.08	504.60	2,777.60	549.49	SH 217.73	
						CAN	135	

Sr. no	Particulars	Consolidated							
			Quarter ended		Half yea	Year ended			
		September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)		
	Profit/(loss) for the period/year Attributable to:	2,038.83	702.80	416.24	2,741.63	351.47	(77.85		
	Equity Holders of the Holding Company Non Controlling Interests	2,038.83	702.80	468.67 (52.43)	2,741.63	657.91 (306.44)	228.59 (306.44		
	For Contoning Mercas	2,038.83	702.80	416.24	2,741.63	351.47	(77.85		
	Total other comprehensive income/(loss) for the period/year Attributable to:	125.69	(89.72)	88.36	35.97	198.02	295.58		
	Equity Holders of the Holding Company Non Controlling Interests	125.69	(89.72)	88.36	35.97	198.02	295.58		
		125.69	(89.72)	88.36	35.97	198.02	295.58		
	Total comprehensive income/(loss) for the period/year Attributable to:	2,164.52	613.08	504.60	2,777.60	549.49	217.73		
	Equity Holders of the Holding Company	2,164.52	613.08	557.03	2,777.60	855.93	524.17		
	Non Controlling Interests	_	-	(52.43)	-	(306.44)	(306.44		
		2,164.52	613.08	504.60	2,777.60	549.49	217.73		
13	Paid Up Equity share capital (Face Value of Rs.10 Each)	9,498.58	9,498.58	9,498.58	9,498.58	9,498.58	9,498.58		
14	Reserves excluding revaluations reserves					-	54,779.42		
	Earnings per share of Rs.10 each: (not annualised for quarter)								
	a) Basic b) Diluted	2.15 2.15	0.74 0.74	0.49 0.49	2.89 2.89	0.69 0.69	0.24 0.24		



NOTES TO CONSOLIDATED FINANCIALS

- 1 The above financial results for the quarter and half year ended September 30, 2021 have been subjected to limited review by the statutory auditors of the Group and reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at the meeting held on November 12, 2021.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- 3 The Group is engaged in manufacturing of auto components (camshafts and others). Based on similarity of activities/products, risk and reward structure, organization structure and internal reporting systems, the Group has structured its operations into one operating segment; however based on the geographical segments are as follows:

			Consolidated						
			Quarter Ended		Half Ye	ar Ended	Year Ended		
Sr. No.	Particulars	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
		,	,	,		, , , , , ,	, ,		
I	Details of segment revenue								
	a Within India	6,958.03	5,716.63	5,077.37	12,674.66	6,958.58	20,755.04		
	b Outside India Asia (Other than China)	1,513.42	1,284.04	1,246.01	2,797.46	2,561.50	4,477.21		
	China	1,513.42	73.53	149.09		149.09	4,477.21		
	Europe	11,690.86			23,789.76	16,924.15	40,175.03		
_	Others	1,292.91	1,567.06			1,492.74	5,046.83		
	Total	21,455,22	20,740,16	+	42,195.38	28,086.06	70,897.84		
II II	Details of carrying amount of non current assets								
	a Within India	26,178.40	27,402.36	42,067.40	26,178.40	42,067.40	28,076.44		
	b Outside India								
	Asia (Other than China)	-	-	9	(*	(2)			
	China	-	2			141			
	Europe	13,391 .76	14,497.37	5,008.27	13,391.76	5,008.27	16,586.30		
	Others					10.000 (0.000)			
	Total	39,570.16	41,899.73	47,075.67	39,570,16	47,075.67	44,662.74		

4 Exceptional item:

Exceptional items for the half year ended September 30, 2021, represent the following:

Compensation for the cancellation of the order and sunk cost from a customer amounting to Rs. 2486.57 lakhs (Half year ended september 30, 2020 - Rs.1553.82 lakhs); loss on sale of investment in Joint Venture amounting to Rs. Nil (Half year ended september 30, 2020 - Rs. 44.04 lakhs)and Impairment of property, plant & equipment amounting to Rs. 1,184.97 lakhs (Half year ended september 30, 2020 - Rs. Nil).

Exceptional items for the year ended March 31, 2021, represent the following:

Compensation for the cancellation of the order from a customer amounting to Rs. 1553.82 lakhs; Loss on sale of investment in Joint Venture amounting to Rs. 44.04 lakhs

- 5 The management has made an assessment of the impact of COVID-19 on the Group's operations, financial performance and position as at and for the quarter and half year ended September 30, 2021 and has concluded that the impact is primarily on the operational aspects of the business. In making the assessment management has considered the recoverability of trade receivables, investment and other assets and also considered the external and internal information available up to the date of approval of these financial results including status of existing and future customer orders, cash flow projections etc and concluded that there is no significant impact which is required to be recognized in the financial results. Accordingly, no adjustments have been made to the financial results.
- 6 Previous period figures have been regrouped/ rearranged wherever considered necessary.

Place: Solapur Date: November 12, 2021 SOLAPUR SOLAPUR

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

Ravindra R. Joshi

PRECISION CAMSHAFTS LIMITED Regd. Office: E-102/103 MIDC, Akkalkot Road, Solapur 413006 CIN: L24231PN1992PLC067126

Consolidated Balance Sheet as at September 30, 2021

(a) Inventories (b) Financial assets (i) Investments (ii) Trade receivable (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Dank balances other than (iii) above (v) Loans (v) Courrent tax assets (net) (d) Other financial assets (e) Current tax assets (net) (d) Other current assets Fotal Assets Cotal Equity share capital (b) Other equity (i) Securities premium account (iv) Retained earnings (iv) Retained earnings (iv) Capital reserve (vi) Other reserves (vi) Other reserves (vi) Other reserves (vi) Other reserves (vi) Other current isabilities (i) Borrowings (ii) Cher financial liabilities (iii) Lease liabilities (iii) Lease liabilities (iii) Lease liabilities (iv) Der financial liab	Particulars	As at September 30, 2021	(Rs. In lakhs As at March 31, 2021
Non-current assets	ASSETS	(Unaudited)	(Audited)
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(iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (vi) Other financial isolities (iii) Lass liabilities (iii) Cash and cash equivalents (iv) Other financial isolities (iv) Other financial isolities (iv) Other financial isolities (iv) Other financial isolities (iv) Other current assets (iv) Other equity (iv) Cash and Cash equivalent (iv) Retained earnings (iv) Cash and Cash equivalent (iv) Retained earnings (iv) Capital reserve (ivi) Other reserves (ivi) Other financial liabilities (ivi) Lease liabilities (ivi) Lease liabilities (ivi) Lease liabilities (ivi) Other financial liabilities (ivi) Deferred tax liabilities (ivi) Other financial liabilities (ivi) Other financial liabilities (ivi) Other financial liabilities (ivi) Cash equivales (ivi) Other financial liabilities (ivi) Cash equivales (ivi) Ca		100 miles (100 miles (19,634.80
(iv) Bank balances other than (iii) above (v) Loans		13,486.50	15,428.79
(v) Loans (vi) Other financial assets (net) (c) Current tax assets (net) (d) Other current assets (net) (2,914.40 2,735.0 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.4 57,343.	A show a second of the second of	3,869.65	2,632.5
(vi) Other financial assets (e) Current tax assets (net) (d) Other current assets Fotal current assets Fotal current assets Fotal current assets Fotal Assets Fotal Assets Fotal Assets Fotal Assets Fotal Equity AND LIABILITIES Equity (a) Equity share capital (b) Other equity (i) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings (v) Capital reserve (vi) Other reserves (vi) Other reserves (vi) Other reserves (vi) Other reserves Fotal Equity attributable to equity holders of Holding company Non controlling interest Fotal equity Fotal equity Fotal con-current liabilities (ii) Lease liabilities (iii) Lease liabilities (iiii) Lease liabilities (iiii) Lease liabilities (iiii) Lease liabi	(iv) Bank balances other than (iii) above	3,820.21	4,099.2
(c) Current tax assets (net) (d) Other current assets Fotal liabilities Fotal current liabilities Fotal li	(v) Loans	-	0.6
Color Colo	(vi) Other financial assets	1,859.66	392.6
Cotal current assets	(c) Current tax assets (net)	-	
Cotal Assets 1,01,238.57 1,02,175.75	(d) Other current assets	2,914.40	2,735.0
Equity (a) Equity share capital (b) Other equity (i) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings (v) Capital reserve (vi) Other reserves (vii) Other reserves (vii) Other reserves (viii) Other folding company (viii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (ii) Lease liabilities (i) Deferred tax liabilities (ii) Deferred tax liabilities (ii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (iii) Other financial liabilities (i) Borrowings (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (i) Borrowings (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (iii) Other financial liabilities (iii) Othe	Total current assets	61,474.92	57,343.43
Equity (a) Equity share capital (b) Other equity (i) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings (v) Capital reserve (vi) Other reserves (vii) Other reserves (vii) Other reserves (viii) Other folding company (viii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (ii) Lease liabilities (i) Deferred tax liabilities (ii) Deferred tax liabilities (ii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (iii) Other financial liabilities (i) Borrowings (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (i) Borrowings (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (iii) Other financial liabilities (iii) Othe			
Equity (a) Equity share capital (b) Other equity (i) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings (v) Capital reserve (vi) Other reserves (vii) Other reserves (viii) Other reserves (viiii) Other reserves (viiii) Other reserves (viiiiii) Other reserves (viiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Total Assets	1,01,238.57	1,02,175.73
Equity (a) Equity share capital (b) Other equity (i) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings (v) Capital reserve (vi) Other reserves (vii) Other reserves (viii) Other reserves (viiii) Other reserves (viiii) Other reserves (viiiiii) Other reserves (viiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	FOULTV AND LIABILITIES		
(a) Equity share capital (b) Other equity (i) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings (v) Capital reserve (vi) Other reserves (ov) Capital reserve (ov) (ov) Capita	EQUITI AND EIABIEITIES		
(b) Other equity (i) Securities premium account (ii) General reserve 472.21 472.21 (iii) Share based payments - 14.3 (iv) Retained earnings 32,542.93 30,726.7 (v) Capital reserve 1,412.02 1,412.02 1,412.02 (vi) Other reserves 428.44 402.5 Fotal Equity attributable to equity holders of Holding company Non controlling interest	Equity		
(i) Securities premium account (ii) General reserve (iii) Share based payments (iv) Retained earnings (iv) Capital reserve (vi) Other reserves (vi) Other financial finalities (on controlling interest (on controlling inter	(a) Equity share capital	9,498.58	9,498.58
(ii) General reserve (iii) Share based payments (iv) Retained earnings (v) Capital reserve (vi) Other reserves (vi) Other reserves Liabilities (a) Financial liabilities (ii) Lease liabilities (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (i) Borrowings (ii) Other financial liabilities (iii) Lease liabilities (iv) Irade payables - total outstanding dues of micro enterprises and small enterprises (iii) Other financial liabilities (ii) Drowings (ii) Other financial liabilities (iii) Control tax liabilities (iii) Control tax liabilities (iii) Lease liabilities (iii) Lease liabilities (iii) Lease liabilities (iii) Lease liabilities (iv) Lease l	(b) Other equity		
(ii) General reserve (iii) Share based payments (iv) Retained earnings (v) Capital reserve (vi) Other reserves (vi) Other reserves Liabilities (a) Financial liabilities (ii) Lease liabilities (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (i) Borrowings (ii) Other financial liabilities (iii) Lease liabilities (iv) Irade payables - total outstanding dues of micro enterprises and small enterprises (iii) Other financial liabilities (ii) Drowings (ii) Other financial liabilities (iii) Control tax liabilities (iii) Control tax liabilities (iii) Lease liabilities (iii) Lease liabilities (iii) Lease liabilities (iii) Lease liabilities (iv) Lease l	(i) Securities premium account	21,748.13	21,751.50
(iii) Share based payments (iv) Retained earnings (iv) Retained earnings (v) Capital reserve (vi) Other reserves (vi) Other serves (vi) Other serves (vi) Other financial liabilities (a) Financial liabilities (a) Financial liabilities (ii) Other financial liabilities (iii) Lease liabilities (ii) Deferred tax liabilities (net) (d) Other on-current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (ii) Trade payables (iii) Other financial liabilities (iv) Lease liabilities (iv	•	472.21	472.2
(iv) Retained earnings (v) Capital reserve (vi) Other reserves (vii) Other reserves (vii) Other financial liabilities (ia) Financial liabilities (iii) Other financial liabilities (iii) Lease liabilities (iii) Lease liabilities (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (e) Fotal non-current liabilities (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iv) Lease liabilities (iv) Le			14.39
(v) Capital reserve (vi) Other reserves (other financial liabilities (a) Financial liabilities (a) Financial liabilities (ii) Other financial liabilities (iii) Lease liabilities (iii) Lease liabilities (ivi) Cherrent liabilities (d) Other non-current liabilities (a) Financial liabilities (d) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (ii) Borrowings (iii) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities	1 1	32,542,93	30,726.73
Vi Other reserves	A CONTRACTOR OF THE CONTRACTOR	1,412.02	1,412.02
Cotal Equity attributable to equity holders of Holding company Go, 102.31 G4,278.00			402.5
Consideration Consideratio	Fotal Fauity attributable to equity holders of Holding		
Cotal equity	company	66,102.31	64,278.00
Liabilities Content	Non controlling interest	-	
Liabilities Content	Total equity	66,102,31	64.278.00
Non-current liabilities			- 1,- 1010
(a) Financial liabilities (i) Borrowings (ii) Other financial liabilities (iii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial liabilities (b) Other current liabilities (c) Borrowings (d) Trade payables (e) total outstanding dues of micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other financial liabilities (iv) Lease liabilities (iv) Lea			
(i) Borrowings (ii) Other financial liabilities (iii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (ii) Darrowings (ii) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) (50 Add Current tax liabilities (d) Current tax liabilities (d) Current tax liabilities (e) Provisions (for tax liabilities (d) Current liabilities (e) Provisions (d) Current liabilities (d) Current liabilities (e) Provisions (d) Current liabilities (d) Current liabili			
(ii) Other financial liabilities (iii) Lease liabilities (b) Provisions (c) Deferred tax liabilities (net) (d) Other non-current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Fortal non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) Fotal current liabilities Total current liabilities Total liabilities 35,136.26 37,897.73			
(iii) Lease liabilities 657.67 754.6 (b) Provisions 1,102.51 1,183.0 (c) Deferred tax liabilities (net) 1,759.51 1,974.0 (d) Other non-current liabilities 7.50 1,1974.0 (e) Other non-current liabilities 8,565.74 11,932.25 1. Current liabilities 8,565.74 11,932.25 1. Current liabilities (a) Financial liabilities (ii) Borrowings 8,850.72 9,393.9 (iii) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities 1,678.12 1,604.2 (iv) Lease liabilities 1,678.12 1,604.2 (c) Provisions (d) Current tax liabilities (net) 201.46 213.4 (cotal liabilities 2,570.52 25,965.44 (cotal liabilities 3,5136.26 37,897.73 (cotal liabilities 3,5136.26 (cotal liab		5,046.05	8,020.47
(b) Provisions (c) Deferred tax liabilities (net) (d) Other non-current liabilities Fotal non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Corrent liabilities (iv) Cor	,		-
(c) Deferred tax liabilities (net) (d) Other non-current liabilities Fotal non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Cherrent liabilities (iv) Cher		E.E. 0.00.0	
(d) Other non-current liabilities Fotal non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Cherrowisions (d) Current tax liabilities (d) Current tax liabilities (d) Current liabilities (or Provisions (d) Current liabilities (d) C			The same area
Cotal non-current liabilities		1,759.51	1,974.0
1.	(d) Other non-current liabilities	-	
(a) Financial liabilities (i) Borrowings 8,850.72 9,393.9 (ii) Trade payables - total outstanding dues of micro enterprises and small enterprises 1,291.16 1,548.0 - total outstanding dues of creditors other than micro enterprises and small enterprises 6,830.05 9,606.6 (iii) Other financial liabilities 1,678.12 1,604.2 (iv) Lease liabilities 165.02 156.00 (b) Other current liabilities 7,452.41 3,346.2 (c) Provisions 101.58 96.8 (d) Current tax liabilities (net) 201.46 213.4 Fotal current liabilities 35,136.26 37,897.73	Total non-current liabilities	8,565.74	11,932.25
(a) Financial liabilities (i) Borrowings 8,850.72 9,393.9 (ii) Trade payables - total outstanding dues of micro enterprises and small enterprises 1,291.16 1,548.0 - total outstanding dues of creditors other than micro enterprises and small enterprises 6,830.05 9,606.6 (iii) Other financial liabilities 1,678.12 1,604.2 (iv) Lease liabilities 165.02 156.00 (b) Other current liabilities 7,452.41 3,346.2 (c) Provisions 101.58 96.8 (d) Current tax liabilities (net) 201.46 213.4 Fotal current liabilities 35,136.26 37,897.73	LCurrent liabilities		
(i) Borrowings 8,850.72 9,393.9 (ii) Trade payables - total outstanding dues of micro enterprises and small enterprises 1,291.16 1,548.0 - total outstanding dues of creditors other than micro enterprises and small enterprises 6,830.05 9,606.6 (iii) Other financial liabilities 1,678.12 1,604.2 (iv) Lease liabilities 165.02 156.00 (b) Other current liabilities 7,452.41 3,346.2 (c) Provisions 101.58 96.8 (d) Current tax liabilities (net) 201.46 213.4 Fotal current liabilities 35,136.26 37,897.73			
(ii) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) Total current liabilities 1,291.16 1,548.0 1,698.12 1,604.2 1,604.2 1,604.2 1,604.2 1,604.2 1,604.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2 2,104.2		8 850 72	9 393 94
- total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) (o) Cotal current liabilities (o) Cotal liabilities (o) Cotal liabilities (o) Provisions (o) Cotal liabilities (o) Cotal liabilitie		0,050.72	3,550.5
1,291.16 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,348.0 1,3			
- total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (o) Corrent liabilities		1,291.16	1,548.0
micro enterprises and small enterprises (iii) Other financial liabilities (iv) Lease liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (d) Current liabilities (e) Provisions (other current liabilities (other current liabilities) (other current liabilities (other current liabilities)	•		
(iii) Other financial liabilities 1,678.12 1,604.2 (iv) Lease liabilities 165.02 156.0 (b) Other current liabilities 7,452.41 3,346.2 (c) Provisions 101.58 96.8 (d) Current tax liabilities (net) 201.46 213.4 Total current liabilities 26,570.52 25,965.48 Cotal liabilities 35,136.26 37,897.73		6,830.05	9,606.60
(iv) Lease liabilities 165.02 156.00 (b) Other current liabilities 7,452.41 3,346.21 (c) Provisions 101.58 96.8 (d) Current tax liabilities (net) 201.46 213.4 Total current liabilities 26,570.52 25,965.48 Total liabilities 35,136.26 37,897.73			
(b) Other current liabilities 7,452.41 3,346.21 (c) Provisions 101.58 96.8 (d) Current tax liabilities (net) 201.46 213.41 (Total current liabilities 26,570.52 25,965.48 (Total liabilities 35,136.26 37,897.73 (Total liabilities 26,570.52 25,965.48 (Total liabilities 35,136.26 37,897.73 (Total liabilities 35,136.26 (Total liabilities 35,136.26 (Total liabilities 35,136.26 (Total liabilities 35,136.26 (Tota	(iii) Other financial liabilities		
(c) Provisions (d) Current tax liabilities (net) Total current liabilities 201.46 201.46 213.4 26,570.52 25,965.48 Total liabilities 35,136.26 37,897.73	(iv) Lease liabilities		156.08
(d) Current tax liabilities (net) 201.46 213.4 Total current liabilities 26,570.52 25,965.48 Total liabilities 35,136.26 37,897.73	(b) Other current liabilities	7,452.41	3,346.20
Total current liabilities 26,570.52 25,965.48 Cotal liabilities 35,136.26 37,897.73	(c) Provisions	101.58	96.85
Total current liabilities 26,570.52 25,965.48 Total liabilities 35,136.26 37,897.73	(d) Current tax liabilities (net)	201.46	213.42
	Total current liabilities		25,965.48
	Total liabilities	35,136.26	37,897.73



PRECISION CAMSHAFTS LIMITED Regd. Office : E-102/103 MIDC, Akkalkot Road, Solapur 413006 CIN: L24231PN1992PLC067126

Consolidated Statement of Cash flows for the half year ended september 30, 2021

(Rs. In lakhs)

			(Rs. In lakhs)
Particulars	September 30, 2021	September 30, 2020	March 31, 2021
× i	(unaudited)	(unaudited)	(Audited)
Cash flows from operating activities (A)	*		
Profit before tax from continuing operations	3,483.75	832.31	1,547.88
Profit before tax from discontinuing operations	-	-	-
Adjustments to reconcile profit before tax to net cash flows:			
Depreciation and impairment of property, plant and equipment	4,298.94	2,854.75	6,172.43
Amortisation and impairment of intangible assets	808.55	906.68	1,759.58
Net foreign exchange differences (Unrealised)	(48.02)	6.40	(47.35
Sundry creditors written back	(7.11)	-	(8.75
Bad debt written off	1.33	-	6.98
Liabilities Written back	(54.00)	-	(169.15
Gain on Mutual Fund	(735.27)	(903.54)	(1,551.51
(Profit) / Loss on disposal of property, plant and equipment	11.43	(7.35)	(57.12
Finance income (including fair value change in financial instruments)	(137.83)	(154.30)	(283.40
Loss on Realisation of asset classified as held for sale	(44.04	44.04
Gain on Closure of Subsidiary		44.04	(3.17
Finance costs	365.32	329.35	764.27
Findince costs	303.32	329.33	764.27
Operating Profit before working Capital changes	7,987.09	3,908.34	8,174.73
specialing Front service working culphan changes	1,507105	3,700.54	0,174.75
Working capital adjustments:			
Increase / (decrease) in Provisions	(62.42)	26,36	108.15
(Increase) / decrease in other assets	204.60	182.37	(836.75
(Increase)/ decrease in other financial assets	(420.96)	(1,386.13)	(28.07
(Increase)/ decrease in loans and advances	31.17	2.00	
Increase / (decrease) in other current liabilities	77.07	1,389.55	(1.10
	17 967101 10	50.815.251.921.91	1,470.18
Increase / (decrease) in other financial liabilities	139.02	438.13	(82.93
(Increase) / decrease in trade receivables and prepayments	4,974.46	3,442.45	2,509.19
(Increase) / decrease in Inventories	(1,434.71)	3,090.41	1,713.28
Increase / (decrease) in trade payables	(2,986.40)	(2,316.42)	1,079.79
Cash generated from Operations	8,508.92	8,777.06	14,106.4
Income taxes paid (net of refunds)	(1,007.11)	(986.39)	(2,116.55
Net cash flows generated from operating activities (A)	7,501.81	7,790.67	11,989.92
Cash flows from investing activities (B)			
	19.94		00.45
Proceeds from sale of property, plant and equipment	18.84	(1.000.60)	99.45
Purchase of property, plant and equipment	(395.91)	(1,820.66)	(3,095.62)
Purchase of financial instruments	(3,299.00)	(14,582.45)	(20,185.84)
Proceeds from sale of financial instruments	2,135.99	10,643.94	14,055.55
Interest received (finance income)	135.76	151.89	283.27
Dividend Received	- 1	-	9.56
Acquisition of Non Controlling Interest	-	(1,000.00)	(995.25)
Proceeds from sale of asset classified as held for sale	-	959.31	959.31
Net cash flows used in investing activities (B)	(1,404.32)	(5,647.97)	(8,869.57)
Cash flow from financing activities (C)			
Interest paid	(365.32)	(457.92)	(1,009.32)
(Repayment)/ Proceeds in relation to borrowings (net)	(3,517.62)	(3,179.47)	(2,537.75)
Final dividend paid on shares	(949.86)		
N. 12		12 322 3	
Net cash flows used in financing activities (C)	(4,832.80)	(3,637.39)	(3,547.07)
Net increase / (decrease) in cash and cash equivalents	1,264.69	(1,494.69)	(426.72)
	1,204.09		1
•	25.20	124 72	259 46
Net foreign exchange difference Cash and cash equivalents at the beginning of the year	25.20 2,579.76	134.73 2,748.02	258.46 2,748.02

Particulars	September 30, 2021	September 30, 2020	March 31, 2021	
	(unaudited)	(unaudited)	(Audited)	
Components of cash and cash equivalents:		0		
Balances with banks:		v.		
On current accounts	3,814.80	1,333.64	2,577.70	
Deposit with original maturity of less than 3 months	50.44	50.42	52.43	
Cash in hand	4.41	4.00	2.42	
Bank Overdraft			(52.79)	
	6			
Cash and cash equivalents at year end/period end	3,869.65	1,388.06	2,579.76	





Floor 6, Building No. 1 Cerebrum IT Park, Kalyani Nagar Pune 411014, INDIA Tel: +91 20 6763 3400

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date financial results of the Group pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors Precision Camshafts Limited

- 1. We have reviewed the accompanying statement of consolidated unaudited financial results of Precision Camshafts Limited ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2021 and the year to-date results for the period from April 01, 2021 to September 30, 2021 ('the Statement'), 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'). This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- 2. This Statement has been prepared by the Holding Company's Management 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 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review 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 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.

MSKA & Associates Chartered Accountants

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

4. This Statement includes the results of the following entities:

Sr. No	Name of the Company	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 und Fahrzeugtechnik GmbH, Germany	Step Down Subsidiary
4.	Emoss Mobile Systems B.V., Netherlands	Step Down Subsidiary

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement are prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation 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 four subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 48,804.24 Lakhs as at September 30, 2021 and total revenues of Rs. 10,303.34 Lakhs and Rs. 20,983.90 Lakhs, total net profit after tax of Rs. 437.89 Lakhs and Rs. 63.88 Lakhs and total comprehensive income of Rs. 424.72 Lakhs and Rs. 71.92 Lakhs for the quarter ended September 30, 2021 and for the period from April 01, 2021 to September 30, 2021 respectively, and cash inflows (net) of Rs. 1,884.30 Lakhs for the period from April 01, 2021 to September 30, 2021 as considered in the consolidated unaudited financial results. These interim financial information have been reviewed by other auditors 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 reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.



Our conclusion on the Statement is not modified in respect of the above matter.

For MSKA & Associates

Chartered Accountants ICAI Firm Registration No.105047W



Nitin Manohar Jumani

Partner

Membership No.: 111700 UDIN: 21111700AAAAGU4030

Place: Pune

Date: November 12, 2021