



NEMANI GARG AGARWAL & CO.
CHARTERED ACCOUNTANTS

1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.
Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010
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Limited review report on Unaudited Quarterly and Half year Ended Standalone Financial Results of Precision Electronics Limited for the Quarter and Half Year Ended Sept 30, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Precision Electronics Limited
D-1081, New Friends Colony
New Delhi - 110025

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Precision Electronics Limited**. ('the Company') for the quarter and half year ended 30th September, 2025 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these standalone financial results based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principals laid down in the applicable Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI

Tel.-0120-4374727 Mob.-9811026144 (SKN), 9223230576 (SNR),
9810842989 (JMK), 9810893480 (DCK)
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WebSite. : sknemani.com



(Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nemani Garg Agarwal & Co.

Firm Regn. No. 010192N

Chartered Accountants



Jeetmal Khandelwal

Partner

M.No.: 074267

UDIN:- 25074267 Bmoy AY G297

Place : Noida

Dated: November 11, 2025

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PRECISION ELECTRONICS LTD.
 Regd. Office: D-1081, New Friends Colony,
 New Delhi-110 065
Statement of Un-audited Financial Result for the Quarter and Half year ended 30th September, 2025
 CIN : L32104DL1979PLC009590

Particulars	Amount Rs. In Lakhs					
	3 months ended on 30.09.2025 Un- Audited	3 months ended on 30.06.2025 Un-Audited	3 months ended on 30.09.2024 Un- Audited	6 months ended on 30.09.2025 Un- Audited	6 months ended on 30.09.2024 Un- Audited	Year ended on 31.03.2025 Audited
I. Income from Operations	1,555.32	2,226.35	1,047.74	3,781.67	1,766.67	4,710.41
II. Other Income	11.68	11.94	8.76	23.62	9.89	37.96
III. Total Income (I+II)	1,567.00	2,238.29	1,056.50	3,805.29	1,776.56	4,748.37
IV. Expenses						
Cost of Material consumed	758.26	1,410.64	506.41	2,168.90	835.40	2,408.43
Purchase of stock in trade	-	-	-	-	-	-
Changes in inventory of finished goods, work in progress and stock in trade	29.64	159.48	88.46	189.12	67.63	(238.14)
Other Direct Costs	215.64	118.23	155.16	333.87	280.10	583.37
Employee benefit expenses	278.40	235.72	190.77	514.12	402.60	827.39
Finance costs	89.60	84.30	61.76	173.90	117.65	258.12
Depreciation and amortization expenses	39.36	44.02	15.57	83.38	29.92	87.59
Other expenses	297.05	224.49	194.16	521.54	409.92	802.80
Total Expenses	1,707.95	2,276.87	1,212.30	3,984.83	2,143.23	4,729.56
V. Profit/ (Loss) before exceptional items and extraordinary items and tax (III-IV)	(140.94)	(38.58)	(155.80)	(179.53)	(366.68)	18.81
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/ (Loss) before extraordinary items and tax (V-VI)	(140.94)	(38.58)	(155.80)	(179.53)	(366.68)	18.81
VIII. Extraordinary items						
IX. Profit/ (Loss) before tax (VII-VIII)	(140.94)	(38.58)	(155.80)	(179.53)	(366.68)	18.81
X. Tax expenses						
Current Tax expenses	-	-	-	-	-	-
Earlier Year Taxes	4.10		21.05	4.10	42.10	
Deferred Tax expense/(Income)	(4.62)	(10.31)	(59.80)	(14.93)	(111.53)	(7.75)
Earlier years deferred tax expenses	-		-	-		84.20
XI Profit/(Loss) for the period (IX-X)	(140.42)	(28.27)	(117.05)	(168.70)	(297.25)	(57.64)
XII Other Comprehensive Income/(Loss) (net of taxes)	(2.11)	(2.11)	-	(4.22)	-	(8.55)
XIII Total Comprehensive Income (XI-XII)	(142.53)	(30.38)	(117.05)	(172.92)	(297.25)	(66.19)
XIV Paid up Equity Share Capital (Face Value Rs.10 per share)	1,384.85	1,384.85	1,384.85	1,384.85	1,384.85	1,384.85
XV Earning per share (EPS) (in Rs.)						
- Basic and Diluted before extraordinary items	(1.01)	(0.20)	(0.85)	(1.22)	(2.15)	(0.42)
- Basic and Diluted after extraordinary items	(1.01)	(0.20)	(0.85)	(1.22)	(2.15)	(0.42)

For Nemani Garg Agarwal & Co.
 Firm Regn. No. 010192N
 Chartered Accountants

J.M. Khandelwal

J.M. Khandelwal
 Partner
 M.No.: 074267

Date : 11.11.2025
 Place : Noida



For and on behalf of the Board
 For Precision Electronics Ltd

Nikhil Kanodia

Nikhil Kanodia
 Managing Director
 DIN: 03058495

UDIN: 25074267BMO7A76292

PRECISION ELECTRONICS LIMITED

UN-AUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2025

Amount Rs. In Lakhs

Particulars	As at 30.09.2025	As at 31.03.2025
A. ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipments	1,388.90	1,396.78
(b) Intangible assets	14.05	18.34
(c.) Right to Use assets	1,347.79	-
(d) Capital Work in Progress	1,758.33	507.03
(e) Financial Assets	-	-
i) Investments	-	-
ii) Other financial assets	248.49	159.91
(f) Deferred tax assets (Net)	347.69	331.28
(g) Other non-current assets	25.44	982.95
Sub Total	<u>5,130.69</u>	<u>3,396.29</u>
2 Current Assets		
(a) Inventories	1,724.19	2,010.89
(b) Financial Assets	-	-
i) Investments	-	-
ii) Trade receivables	1,813.76	1,231.94
iii) Cash and Cash Equivalents	17.47	22.78
iv) Bank balances other than Cash and Cash Equivalents	545.56	559.34
v) Other financial assets	199.91	167.12
(c) Current tax assets	17.94	16.40
(d) Other current assets (Net)	429.74	307.54
Sub Total	<u>4,748.57</u>	<u>4,316.02</u>
TOTAL ASSETS	<u>9,879.25</u>	<u>7,712.30</u>
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share Capital	1,384.88	1,384.88
(b) Other Equity	(135.27)	37.65
Sub Total	<u>1,249.61</u>	<u>1,422.53</u>
2 Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	2,810.64	2,771.90
ii) Lease liabilities	1,322.45	8.72
(b) Provisions	123.95	104.59
(c) Deferred tax liability (Net)	-	-
(d) Other Non current liabilities	-	-
	<u>4,257.04</u>	<u>2,885.20</u>
3 Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	2,192.44	1,852.07
ii) Trade payables	1,161.07	913.68
iii) Other financial liabilities	456.74	264.40
(b) Other current liabilities	547.52	356.67
(c) Provisions	14.83	17.76
Sub Total	<u>4,372.61</u>	<u>3,404.58</u>
TOTAL LIABILITIES	<u>9,879.25</u>	<u>7,712.30</u>

1. The above Unaudited financial result of the Company for the quarter and half year ended 30th September, 2025 as reviewed by the Audit Committee and were approved by the Board of Directors at their meeting held on 11th November, 2025. The Statutory Auditors of the Company have carried out a Limited Review of aforesaid result.

2. Result for the quarter and half year ended 30th September, 2025 are in compliance with the Indian Accounting Standard (Ind-AS) as prescribed under Companies (Indian Accounting Standards) Rules, 2015.

3. The figures of the previous period have been regrouped/ rearranged wherever considered necessary.

For Nemani Garg Agarwal & Co.
Firm Regn. No. 010192N
Chartered Accountants

J.M. Khandelwal

J.M. Khandelwal
Partner
M.No.: 074267

Date : 11.11.2025
Place : Noida



For and on behalf of the Board
For Precision Electronics Ltd

Nikhil Kanodia

Nikhil Kanodia
Managing Director
DIN: 03058495



UDIN: 25074267 BMO7A76297

Precision Electronics Limited
Cash Flow Statement for the half year ended September 30, 2025

Amount Rs. In Lakhs

Particulars	For the half year ended 30 September, 2025	For the year ended 31 March, 2025
I. CASH FLOW FROM OPERATING ACTIVITIES		
Total Comprehensive Income	(172.92)	(66.19)
Adjustments for:		
Depreciation and amortization expenses	83.38	87.59
Profit on disposal of property, plant and equipment	0.27	-
Deferred Tax	(16.41)	(10.75)
Dividend and interest income classified as investing cash flows	(23.60)	(19.98)
Finance costs	173.90	258.12
	44.61	248.78
Change in operating assets and liabilities		
(Increase) / decrease in trade and other receivables	(581.82)	65.61
(Increase) / decrease in inventories	286.69	(588.21)
Increase/(decrease) in trade payables	247.39	298.54
(Increase) / decrease in other financial assets	(101.97)	110.13
(Increase)/decrease in other non-current assets	(4.11)	(1.72)
(Increase)/decrease in other current assets	(123.74)	(94.55)
Increase/(decrease) in provisions	12.34	3.88
Increase/(decrease) in Other non current Liabilities	0.02	0.04
Increase/ (decrease)in other current liabilities	190.85	7.01
Cash generated from operations	(29.74)	49.51
Income taxes paid	4.10	-
Prior period adjustments		
Net cash inflow from/(used) operating activities	(25.65)	49.51
II. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment (including Capital Advances)	881.45	(1,822.98)
Payment for CWIP	(1,251.30)	(507.03)
Right to use	44.58	-
Proceeds from sale of property, plant and equipment.	8.71	67.40
Interest received	23.60	19.98
Decrease /(Increase) in Term Deposits with Banks	(5.62)	(486.99)
Net cash flow from/(used) in investing activities.	(298.58)	(2,729.61)
III. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	777.20	3,093.14
Repayment of borrowings	(284.39)	(146.84)
Interest Paid (net)	(173.90)	(258.12)
Net cash flow from/(used) in financing activities.	318.91	2,688.18
IV. NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (I+II+III)	(5.31)	8.08
V. CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	22.78	14.70
Effects of exchange rate changes on cash and cash equivalents		
VI. CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	17.47	22.78

NOTES Change in Equity

1 The Statement of cash flow has been prepared under the indirect method as set out in the IND AS -7 " Statement of Cash Flow" issued by the institute of Chartered Accountants of India.

2 Figures in bracket indicate cash outflow.

3 Cash and Cash equivalents (note)

Cash in hand	16.91	22.23
Balances with Scheduled banks in Current accounts	0.56	0.55
Balances per statement of cash flows	17.47	22.78

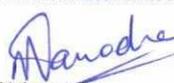
As per our report of even date attached.

For Nemani Garg Agarwal & Co.
Firm Regn. No. 010192N
Chartered Accountants


J.M. Khandelwal
Partner
M.No.: 074267



For and on behalf of the Board of Directors
For Precision Electronics Ltd


Nikhil Kanodia
Managing Director
DIN: 03058495



Place : New Delhi
Date: 11.11.2025

UDIN: - 25074267Bm0YAY6297