PRESSTONIC

You visualize... We realize

CIN: L28995KA2021PLC145718

Ref: Presstonic/NSE /58/2026 Date: 01/09/2026

To,
The Manager
Listing and Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (E)
Mumbai- 400 051

Dear Sir/Madam,

Sub: Intimation under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR') - Annual Report for the Financial Year 2025-26 including Notice of the 5th Annual General Meeting of the Company.

Symbol: PRESSTONIC

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Report for the Financial Year 2025-26 along with the Notice of the 5th Annual General Meeting ("AGM") of the Company. The same is also being sent through electronic mode to those Members whose email addresses are registered with the Company/Registrar and Share Transfer Agent/Depository Participants.

Further, the 5th AGM of the Members of the Company will be held on **Thursday, 24th September, 2026 at 12.30 p.m. (IST)** through Video Conferencing (VC) / Other Audio-Visual Means (OAVM). The Annual Report of the Company is also available on its website https://www.presstonic.com.

We request you to kindly take the same on record.

Thanking you

Yours faithfully
For **PRESSTONIC ENGINEERING LIMITED**

NISHANTH N S
Digitally signed by NISHANTH N S
Date: 2026.09.01 16:08:21 +05'30'

NISHANTH NS
Company Secretary & Compliance Officer
M.No. A81399

PRESSTONIC ENGINEERING LIMITED

ENGINEERING PROGRESS.

DELIVERING PRECISION.

FIFTH ANNUAL REPORT 2025-26

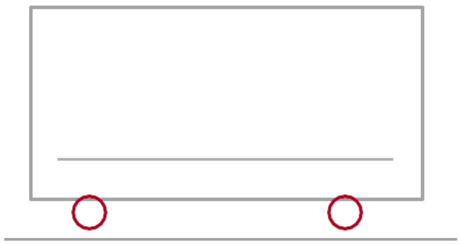
NSE EMERGE: PRESSTONIC

Contents

CORPORATE OVERVIEW

CORPORATE OVERVIEW

Company, Leadership, Products, Governance and Performance



Corporate Information

BOARD OF DIRECTORS	DIN	DESIGNATION / CATEGORY
Mr. Nagendra Dattathreya Rao	05100840	Chairman / Independent Director
Mr. Herga Poornachandra Kedilaya	09120129	Managing Director
Mr. Yermal Giridhar Rao	09120130	Joint Managing Director & CFO
Mrs. Jyotsna Rajsekar Belliappa	07241358	Independent Director
Mrs. Vidyalakshmi Rao	10191959	Non-Executive Director
Mrs. Manjula Tadipatri	11034008	Non-Executive Director

Registered Office

Khata No. 161, Site Nos. 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bengaluru - 560091, Karnataka, India
CIN:L28995KA2021PLC145718
Email: cs@presstonic.com

Corporate Office / Manufacturing

Survey No. 02, Khata No. 145, Srigandhadakavalu, Hoysala Main Road, Pillappa Industrial Layout, Sunkadakatte, Bengaluru - 560091, Karnataka, India
Tel: +91 80 2348 0001

Key Managerial Personnel

Mr. Herga Poornachandra Kedilaya
Managing Director

Mr. Yermal Giridhar Rao
Joint Managing Director & CFO

Mr. Nishanth NS
Company Secretary & Compliance Officer
Appointed: 24th July 2026
Membership No. A81399
Email: cs@presstonic.com

Ms. Sudha Gajanana Hegde, Company Secretary & Compliance Officer (till 6th March 2026

Statutory Auditors

GRSM & Associates
Chartered Accountants, Bengaluru

Secretarial Auditor

CS Shylendrakumar TR
Practising Company Secretary

Internal Auditors

Paramkusum and Associates

Chartered Accountants

Registrar & Share Transfer Agent

Cameo Corporate Services Limited Subramanian Building, No. 1 Club House Road, Chennai - 600002
Email: investor@cameoindia.com
Tel: +91-44-40020700

Stock Exchange

Exchange: National Stock Exchange of India Limited
Segment: NSE EMERGE
Trading symbol: PRESSTONIC
ISIN: INE0R1601012

Investor Communication

Email: cs@presstonic.com

Bankers and Financial Institutions

- Bank of India
  Peenya Branch, Bengaluru

Committees of the Board

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders Relationship Committee
4. Risk Management Committee

Chairman's Message

MR. NAGENDRA D RAO

Chairman of the Board & Independent Director (Non-Executive)

Dear Shareholders,

It is with great pride that I present the 5th Annual Report of Presstonic Engineering Limited for FY 2025-26, and our 3rd Annual Report since the listing of the Company's shares on the SME EMERGE Platform of the National Stock Exchange of India.

Gratitude to all stakeholders

I wish to express my sincere gratitude to all our esteemed investors and shareholders for their continued support and guidance to the Company.

Industry Outlook

As per Press Information Bureau issued by the Ministry of Railways, Government of India, Indian Railways is witnessing unprecedented expansion and modernisation, supported by a record budgetary allocation of around ₹2.78 lakh crores in the Union Budget 2026–27. Record allocation to states aimed at strengthening connectivity, enhancing passenger safety, modernising infrastructure and expanding freight networks. This sustained investment reflects the government's commitment to all-round development, positioning railways as a key driver of economic growth and logistics efficiency nationwide. The Central Government has introduced in the last couple of years Vande Bharat Trains as upgradation of existing Railway Coach and Trains with technology upgradation and passenger comfort.

The Union Budget 2026–27 railway provides allocation across states is set to propel Railways modernisation programme and passenger-safety. Marquee high-speed corridors viz., Delhi–Varanasi (3h 50m), Chennai–Bengaluru (1h 13m) and Mumbai–Pune (48 min) alongside Himalayan connectivity projects, a 40-km underground corridor linking the Northeast and the Dankuni–Surat freight corridor, underscores the sector's momentum towards Indian Railway's long-term goal of 3,000 million tonnes of freight movement.

Apart from Railway segment, the focus is also to enlarge the India's metro network, the world's third-largest of over 1,000 kms across 11 states and 26 cities by another 1,000 kms which is expected to generate long-term demand for our products for metro segment.

According to the Ministry of Housing and Urban Affairs 1,076.585 kms of metro lines were in commercial operation across 26 cities as of July 2026, with nearly 1,000 kms more under construction. Many Metro Rail Projects viz, Gorakhpur, Nasik, Thiruvananthapuram , Kozhikode are under pre-construction stage and Several other proposed metro rail projects in various states are under active consideration by the Government.

As a preferred supplier of niche products and parts for Metro Rail and Vande Bharat Trains, your Company will certainly benefit from the expansion of metro connectivity and Vande Bharat network across various states in India.

Business & Performance

Your Company manufactures Metro Rail Rolling Stock, Signalling and Infrastructure Products for leading global and domestic OEMs and launched a new "Luggage Rack" product during the year. With growth opportunities across projects such as Pune Metro Phase-2, Delhi Metro, Ahmedabad Metro Phase-2A and Bengaluru Metro Phase-3, we commissioned an additional manufacturing unit and diversified into export-oriented Non-Metro products, successfully completing an approved sample supply. FY 2025-26 marked a major transition from capability building to business scale-up. Revenue from operations nearly doubled to Rs. 4,050.26 Lakhs (Rs. 2,103.74 Lakhs in FY 2024-25) and Profit After Tax rose to Rs. 259.74 Lakhs (Rs. 86.40 Lakhs), Presstonic continued strengthening its relationship with key customers such as BEML while expanding its presence in the global rail supply chain — the landmark achievement of the year being the award of a Rs. 115.09 crore contract from Titagarh Rail Systems for Mumbai Metro Lines 5 and 6, covering saloon interiors for 240 metro cars.

I am extremely happy to inform you that your Company has bagged initial order for supply of a few products for Vande Bharat Trains through Integral Coach Factory, Chennai. The plan of the Central Government is to gradually replace conventional locomotive-hauled premium trains viz. replacement of Rajdhani Express (Sleeper), Shatabdi Express (Chair Car) and ultimately phasing out of conventional Mail/Express trains with the indigenously built, semi-high-speed **Vande Bharat Express fleet**. The overarching roadmap targets scaling the network to **800 trains by 2030** and a final fleet size of **4,500 trains by 2047** under the Viksit Bharat vision. Since your Company has made a foray into Vande Bharat Train segment very recently, the opportunity to bag bigger orders looks very promising in the coming years.

Appreciation

On behalf of the Board, I thank our employees, bankers, lending institutions, consultants, PSUs, esteemed client companies, Indian Railways, Metro Rail authorities and the Union and State Governments for their continued support. Our special thanks to all our shareholders for their unwavering trust as we accelerate toward sustained and profitable growth.

Warm Regards,
Sd/-
Nagendra D. Rao
Chairman of the Board & Independent Director (Non-Executive)
Date: 25.08.2026 | Place: Bengaluru

CORPORATE OVERVIEW

MANAGING DIRECTOR'S MESSAGE

From capability building to scaled growth

Mr. Herga Poornachandra Kedilaya - Managing Director

From building capabilities to building scale, we are strengthening Presstonic as a trusted Indian engineering partner for global mobility.

Mr. HERGA POORNACHANDRA KEDILAYA

Managing Director I DIN: 09120129

Rs. 4050.26 lakhs
REVENUE FROM OPERATIONS
+92.53% year on year

Rs. 259.74 lakhs
PROFIT AFTER TAX
+200.63% year on year

Rs. 115.09 lakhs
TITAGARH PROGRAMME
240 Mumbai Metro cars

Dear Shareholders,

It is my privilege to present the Annual Report of Presstonic Engineering Limited for FY 2025-26. Revenue from operations increased to Rs. 4,050.26 lakh, while Profit After Tax rose to Rs. 259.74 lakh. Earnings per share improved from Rs. 1.12 to Rs. 3.17. These results mark a decisive transition from capability building to scaled execution across metro rail, railway, export and adjacent industrial applications.

Building capabilities and customer relationships

The foundation for growth was strengthened through customer diversification, product development and manufacturing expansion in Bengaluru. Relationships with domestic and international OEMs, including CRRC Nanjing Puzhen, Siemens Mobility Austria and CAF, were supported by investments in laser cutting, robotic and laser welding, pipe bending, aluminium fabrication, finishing and precision inspection. projects of significantly greater scale

A landmark Mumbai Metro programme

Titagarh Rail Systems awarded Presstonic a Rs. 11,509 lakhs contract for Mumbai Metro Lines 5 and 6, covering saloon interiors for 240 metro cars. Scheduled from May 2026 to November 2028, the project provides multi-year revenue visibility and demonstrates our ability to undertake projects of significantly greater scale.

.

High-speed rail and industrial diversification

The Rs. 95 lakhs BEML order for specialised aluminium cable-duct assemblies strengthens our participation in the emerging high-speed rail ecosystem. Work for the L&T construction-equipment project also demonstrates precision fabrication and welded-assembly capabilities beyond the metro sector, expanding our addressable market while deepening important OEM relationships.

Capital discipline and execution readiness

Expanded Capital base through the Rights Issue will be matched by disciplined working-capital management, quality assurance, reliable delivery and transparent governance.

Looking ahead

Our priorities for FY 2026-27 are the successful execution of larger projects, improved operational efficiency and sustainable long-term growth. We will continue building Presstonic as a reliable Indian engineering partner to the expanding metro, railway and global transportation ecosystem. I thank our shareholders, employees, customers, suppliers and banking partners for their continued trust and support.

Sd/-
HERGA POORNACHANDRA KEDILAYA
Managing Director
DIN: 09120129

Date: 25.08.2026
Place: Bengaluru

JOINT MANAGING DIRECTOR & CFO'S MESSAGE

Financial strength supporting execution

Mr.Yermal Giridhar Rao - Joint Managing Director & CFO

A stronger capital base and disciplined execution must translate into quality, delivery certainty and sustainable financial performance.

Mr. YERMAL GIRiDHAR RAO

Joint Managing Director & CFO I DIN: 09120130

Rs. 4050. 26 lakhs	10. 90%	Rs. 259.74 lakhs
Revenue From Operations	EXPORT REVENUE SHARE	PROFIT AFTER TAX
+92.53% year on year	5.81% in FY 2024-25	+200.63% year on year

Dear Shareholders,

FY 2025-26 was a year of strong financial and operational progress for Presstonic Engineering Limited. Revenue from operations nearly doubled to Rs. 4050.26 lakhs, while Profit After Tax increased to more than three times the prior-year level at Rs. 259.74 lakh, representing capacity utilisation and a better product mix supported this performance. Metro rail components accounted for 47.82% of revenue, reflecting our deepening presence in urban mobility.

A stronger capital structure

The successful Rights Issue of Rs 2,636.76 lakhs was a key milestone. It strengthened the capital structure, reduced dependence on debt and improved financial resilience. Shareholders' funds increased to Rs 5,382.41 lakhs. The Debt-Equity ratio improved to 0.31x from 0.62x, the Current Ratio strengthened to 4.04x from 1.97x and interest coverage improved to 2.35x from 1.38x, reflecting stronger operating leverage.

Manufacturing and programme readiness

We continued investment in manufacturing infrastructure and process capabilities to support larger and more complex projects. These investments, together with the additional Peenya facility, enhance our ability to meet the quality, engineering and delivery requirements of leading OEMs such as Titagarh, BEML, CRRC, Siemens, CAF and L&T. The financial discipline supporting these investments remains as important as the capacity itself.

Expanding international reach

Export revenue increased to 10.90% of revenue from 5.81% in the previous year. We remain focused on expanding our presence in regulated and quality-conscious markets, while ensuring that customer concentration, currency exposure, product qualification and delivery commitments are managed carefully.

Priorities for FY 2026-27

Our focus will be seamless execution of the large Mumbai Metro order, further improvement in operational efficiency and preservation of a healthy balance sheet. We will continue to exercise discipline in receivables, inventory and working-capital management while investing selectively in capability enhancement. Sustainable growth requires that project execution, cash conversion, quality and governance progress together.

Appreciation

I thank our shareholders, customers, employees and banking partners for their support throughout the year. With a stronger balance sheet, deeper customer relationships and expanded capability, we look forward to building on this momentum and delivering consistent, sustainable performance in the years ahead.

Sd/-
YERMAL GIRIDHAR RAO
Joint Managing Director & CFO
DIN: 09120130

Date: 25.08.2026
Place: Bengaluru

Purpose, vision & mission

Our Purpose

To engineer reliable, precise and customer-focused components that support modern mobility, infrastructure and industrial progress.

Our Vision

To be India's leader in manufacturing the rail sub-assemblies we currently produce and by 2030 to be the first choice for OEMs across diverse sectors seeking to develop newer components, while delivering holistic growth for the Company.

Our Mission

- Meet customer requirements and expectations with consistency.
- Provide the highest-quality products at reasonable prices.
- Set the standard for manufacturing components and assemblies across diverse sectors.
- Promote the growth, well-being and engagement of our employees.

1,500+ Metro cars served	10+ years service	EN 15085 Rail welding capability
200+ km Aluminium welding	4 Registered IP assets	44 Permanent employees

Engineering Our Purpose

Modern rail mobility

Passenger experience

Infrastructure solutions

History & Key Milestones

01

1996 Foundation
Founded on 3rd June 1996 as a partnership firm, M/s. Presston Engineering Corporation.

02

2011 Metro Rail Entry
Entered the metro-rail products segment.

03

2016 EN 15085-2
Certified for welding of railway vehicles and components.

04

2019 Special Appreciation Award Recognised for innovation in seating solutions.

05

2021 Company incorporated on 23rd March 2021.

06

2022 ISO 9001:2015
Quality-management system certification achieved.

07

2023 Public Company & IPO
Converted to a public company; listed on NSE Emerge (December 2023).

08

2024 Manufacturing Expansion
Expanded capacity; onboarded new overseas OEM clients, supplied to the Vande Bharat Programme

09

2025 Customer Expansion
BEML high-speed order and export-customer expansion; Export Excellence Award (FKCCI).

10

2026 RIGHTS ISSUE & GROWTH
1:1 rights issue: Rs. 2,636.76 lakhs; Titagarh Mumbai Metro contract; new Company Secretary appointed.

Awards, Recognition & Intellectual Property

Independent recognition, registered designs and protected brand identity

Awards and recognition

2019	Special Appreciation Award - Innovation in Seating Solutions Rail Analysis Team I Presston Engineering Corporation
2025	FKCCI Export Excellence Award - 2025 Federation of Karnataka Chambers of Commerce and Industry
2025	Recognition for Seat Indigenisation Featured by Presstonic

Registered Design Rights

Three Registered Designs

Retractable Ramp Assembly	REGISTERED
Stainless Steel Bucket Type Seat & Frame Assembly	REGISTERED
Flip-up Seat Assembly	REGISTERED

Registered trademark

PRESSTONIC

You visualize... We realize

REGISTERED

Awards, Recognition & Intellectual Property (Cont'd)

Awards and recognition

International standards supporting Quality, welding excellence and environmental responsibility

01 **ISO 14001:2015**
Environmental management system

02 **EN 15085-2**
Welding of railway vehicles and components

03 **ISO 3834-2**
Quality requirements for fusion welding

04 **ISO 9001:2015**
Quality management system

Featured certification


DVS ZERT

CERTIFICATE

Welding of railway vehicles and components according to EN 15085-2

ZE-16083-01-00-EN15085-2015.0397.006

DVS ZERT GmbH hereby certifies that the welding company

**Presstonic Engineering Private Limited,
Survey #2, Khata No: 145, Sri GandhadhaKavalu,
Hoysalanagar Main Road,
560 091 Pillappa Industrial layout - Sunkadakatte,
India**

fulfills the requirements
for the scope according to

EN 15085-2 classification level CL2
in the type of activity P

in the range indicated in the annex.

validity: 2022-12-21 until 2025-12-20

Düsseldorf, 2022-12-21
Place and date of issue

Lead auditor: DOSS

Dipl.-Ing. GURSCHKE
Head of certification body

DVS ZERT GmbH, Aachener Straße 172, 40223 Düsseldorf, GERMANY

DAkkS

EN15085-2

Welding of railway vehicles
and components

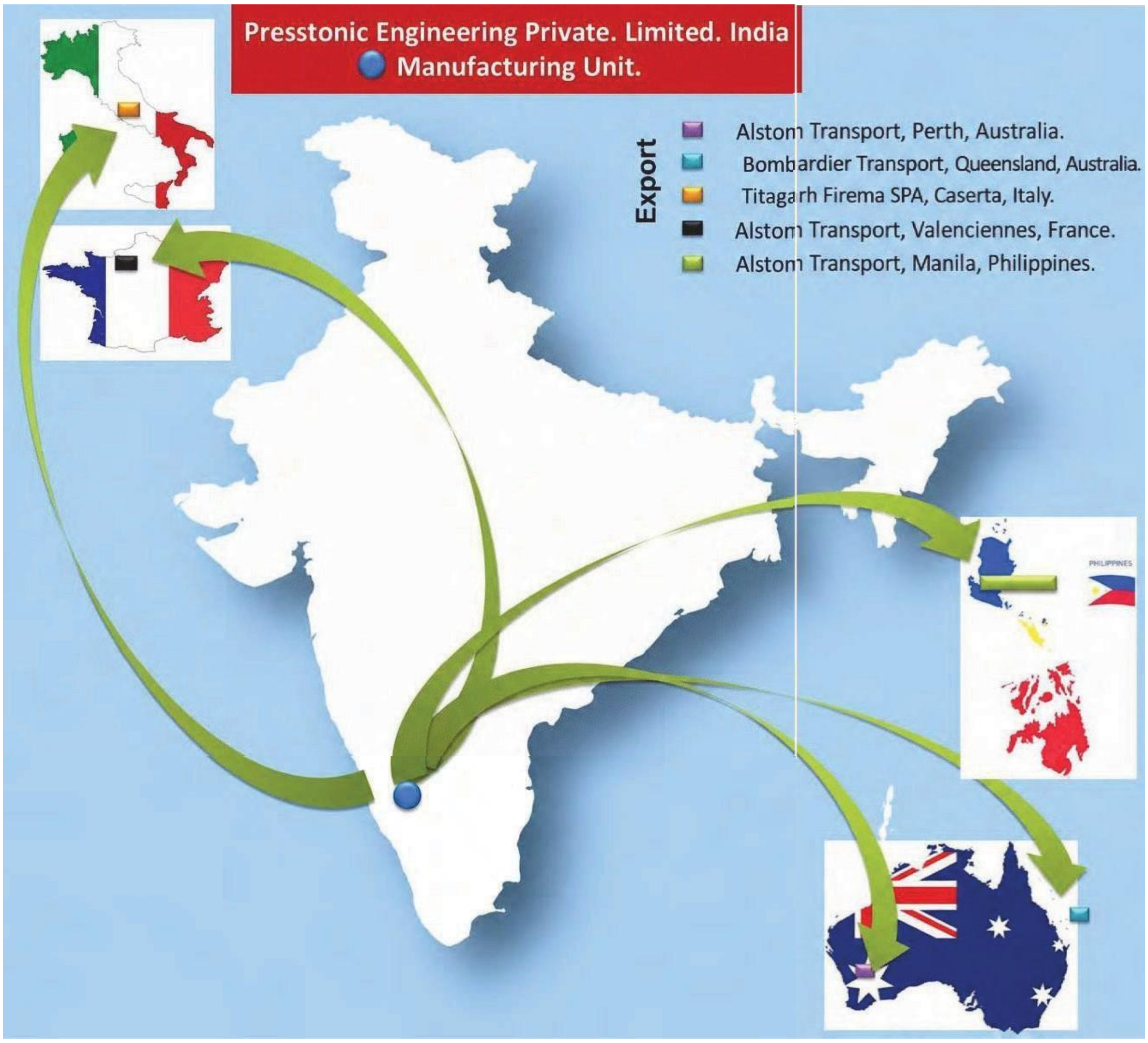
Certification scope

Classification level
CL2 Type of activity P

Quality systems and welding certifications support controlled production, traceability and continual improvement.

Exports

From Bengaluru to customers across four continents



5.81% FY 2024-25	10.90% FY 2025-26	US$384k USA order recorded 2026

The Company exports in 2025-2026 with a major new order from Spain's CAF (€709k / - Rs.6.95 er) for luggage racks on RENFE high-speed trains, multiple Cable Duct orders from China's CRRC Nanjing Puzhen (-n2 ertotal) for Bangalore Metro. Entrered the US market via commercial kitchen parts with orders from a US firm - Alto-Sham (up to -Rs.3.61 cr). A new connection with Siemens Mobility in Austria. The Company has achieved marked diversification beyond core rail into European and North American markets

Company value creation model

Resources, engineering capabilities and measurable stakeholder outcomes

INPUTS	VALUE CREATION	OUTCOMES

INPUTS

Financial Capital
Rs. 5,382.41 lakh shareholders' funds and a stronger capital base.

Manufacturing
Two Bengaluru manufacturing facilities, precision machinery and certified welding.

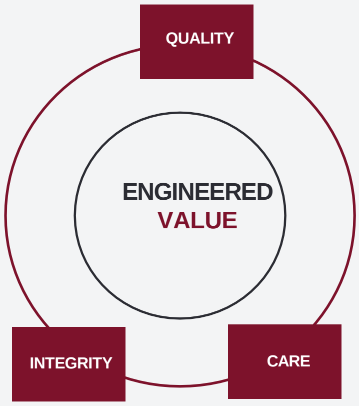
Intellectual Capital
Three registered designs, one trademark and established OEM qualifications.

Human Capital
Engineering, quality, production and project-management capabilities.

Relationship Reach
Domestic and international OEM customers, suppliers, bankers and shareholders.

VALUE CREATION

GOVERNANCE | PURPOSE | VALUES



ENGINEERING OUTPUTS

Rail interiors | Signalling
Infrastructure | Fabrication

OUTCOMES

Revenue
Rs. 4,050.26 lakh | 92.53% year-on-year growth.

Profitability
Profit after tax: Rs. 259.74 lakh |200.62% growth.

Capital Strength
Rights issue: Rs. 2,636.76 lakh. Strengthened equity capital.

Exports
10.90% of revenue from international customers.

Project Scale
Mumbai Metro programme covering 240 metro cars.

STRATEGIC PRIORITIES

QUALITY	DISCIPLINE	GROWTH
Certified Delivery	**Capital and Cash Flow**	**OEMs and Exports**
Reliable manufacturing and inspection	Focused execution and prudent controls	Scalable domestic and overseas reach

Value Creation Model - Drivers & Capitals

Our business model combines precision engineering capability, disciplined manufacturing execution and prudent financial management to deliver reliable metro-rail and engineered components - converting strategic inputs into measurable outcomes through quality manufacturing, on-time programme delivery and responsible capital allocation.

Drivers, Purpose and Ethos
- Reliable, precise components for modern mobility
- Customer-First Engineering

Operating Landscape
- Metro-Rail Expansion
- OEM Project demand
- Export Opportunities

Stakeholders
- Internal Stakeholders
- External Stakeholders (OEMs, suppliers, investors)

Risks & Opportunities
- Project concentration
- Working-capital intensity
- Capacity ramp-up & mitigation

Inputs - Our Six Capitals

Financial Prudence
- Shareholders' funds: Rs.5382.41 lakhs
- Debt-Equity: 0.31x
- Current ratio: 4.04x
- Rights Issue proceeds: Rs.2636.76 lakhs

Manufacturing Excellence
- EN 15085 Rail welding capability
- 200+ km Aluminium welding experience
- Additional Peenya facility readiness

Intellectual Assets
- 4 Registered IP assets
- Design & Process know-how for metro interiors and signalling

People Capabilities
- 44 Permanent Employees
- 22.96% median pay growth
- Technical training, Safety & Quality awareness

Social & Relationship Capital
- Voluntary community support (food-grain distribution)
- POSH & vigil-mechanism frameworks (zero complaints)
- Strong OEM relationships (BEML, Titagarh, etc.)

Environmental Sustainability
- Limited formal metrics at this stage
- Current focus: process efficiency and waste reduction in manufacturing

Our Value Focus

CENTRAL LOGIC

Governance, differentiated portfolio, quality, financial prudence, people.

KEY MARKETS

Metro Rail (India) | Export Markets | OEM Partnerships

SUSTAINABLE VALUE

Long-term value creation across financial, manufacturing, people and governance performance.

Our business model integrates precision engineering, disciplined manufacturing, prudent capital allocation and responsible governance to create durable value for customers, employees, shareholders and communities supported by modernurban mobility.

Focus Area	Outputs	Outcomes	Our Contribution
Integrity - Competency - Efficiency	• Revenue Rs 4,050.26 lakhs (+92.53%) • EBITDA Rs 745.50 lakhs (+48.24%) • PAT Rs 259.74 lakhs (+200.62%) • EPS Rs 3.17	Improved long-term business resilience; strengthened investor confidence	Demonstrated financial discipline supporting sustainable growth
Manufacturing & Project Delivery	• Metro components: 47.82% of revenue Titagarh Mumbai Metro order: Rs 115.09 crores / 240 cars • Export share: 10.90%	Reliable supply of precision components supporting India's urban mobility projects	Enabling execution of India's metro-rail expansion
Capital Strength	Net worth more than doubled Debt-Equity reduced to 0.31x Current Ratio improved to 4.04x	Stronger platform for multi-year order-book execution	Reduced financial risk; greater capacity for growth investment
People & Culture	22.96% median remuneration growth Zero PoSH / whistle-blower cases	Engaged workforce supporting engineering scale-up	A safe, fair and skilled workplace
Risk Management & Governance	Formal internal financial controls + internal audit from 1st July 2025 Transparent disclosure of bank statement differences	Enhanced transparency and control environment	Trust of shareholders, lenders and regulators

Products & manufacturing capability

Customer-specific interiors for rail, mobility and infrastructure

Stainless-steel saloon seating

Plain-type and bucket seating

Engineered passenger handles

Grab poles and handrail systems

Capability platform

Precision sheet-metal and aluminium fabrication, certified welding, laser cutting, robotic and laser welding, pipe bending, hydraulic pressing, finishing and system integration.

MANUFACTURING STRENGTHS

Customer-specific capabilities supporting metro and rail mobility

PRECISION FABRICATION

Sheet metal and aluminium

CONTROLLED WELDING

Laser and robotic processes

SYSTEM INTEGRATION

Finishing and assembly

Products & manufacturing capability

Rail signalling, non-interiors and infrastructure

Rail and metro engineering

Wire forms and cable management

Solar and infrastructure structures

Architectural and fabricated structures

Product portfolio

Rolling-stock interiors and non-interiors; emergency evacuation ramps; aluminium cable-management systems; IP-rated signalling enclosures; beacon brackets; equipment frames; solar supports and engineered structures.

APPLICATION SEGMENTS

Diversified engineered products across transport and infrastructure

RAIL AND METRO

Interiors and non-interiors

SIGNALLING SYSTEMS

Cable and equipment solutions

INFRASTRUCTURE

Solar and fabricated structures

Social impact

People, workplace dignity and direct community support

44
Permanent Employees (31st March 2026)

22. 96%
Increase in median employee remuneration FY 2025-26

0
Complaints under POSH Received

Community engagement

The Company supported people in need through the distribution of food and essential groceries during FY 2025-26. These direct initiatives reflect a practical, community-oriented approach to social contribution and employee participation.

PoSH Internal Committee

MEMBERS (25/08/2026)	ROLE
Mrs. Chandrakala	Presiding Officer
Mrs. Preeti	Member
Mr. Krishna	Member
Mrs. Ramadevi	External Member

Complaint reporting and redressal

The Board reports zero complaints received, disposed of or pending during FY 2025-26, with no cases pending for more than ninety days. The Internal Committee provides the formal framework for confidential complaint handling and timely redressal.

People-Centric manufacturing culture

22.96% increase in median employee remuneration, together with awareness training, workplace safeguards and governance policies, supports an engaged workforce as the Company scales.

Workplace dignity and awareness

The Company conducted awareness initiatives on the prevention of sexual harassment and maintains a policy addressing prevention, prohibition and redressal. A respectful and inclusive work environment is reinforced through employee awareness and access to established reporting channels.

Employee developmentand capability

Presstonic employed 44 permanent employees as at 31st March 2026. Management emphasises technical training, manufacturing quality, employee safety, retention and cordial industrial relations as its engineering capacity expands.

Ethics and the speak-up framework

The vigil mechanism allows directors and employees to report unethical behaviour, suspected fraud, misconduct or code-of-conduct violations. It includes safeguards against victimisation and access to the Chairman of the Audit Committee. No whistle-blower complaint was reported during the year.

Corporate social responsibility

Section 135 of the Companies Act, 2013 is not applicable to the Company.

Board of Directors - Detailed profiles (1/2)

Executive leadership and independent oversight

Mr. Nagendra D. Rao

Chairman & Independent Director

DIN: 05100840 ı Appointed: 3rd July 2023

Practising Company Secretary and former President of the Institute of Company Secretaries of India. Expertise in corporate and securities law, capital markets, governance and Board oversight.

Committee Membership

Chairman - Audit Committee and Stakeholders Relationship Committee; member - Nomination & Remuneration Committee.

Mr. Herga Poornachandra Kedilaya

Managing Director

DIN: 09120129 j Appointed: 23rd March 2021

Bachelor's degree in Engineering with more than 26 years of entrepreneurial experience. Strengths include engineering leadership, product pricing, life-cycle costing, distribution and export financing.

Committee Membership

Member - Audit Committee and Stakeholders Relationship Committee.

Mr. Yermal Giridhar Rao

Joint Managing Director & CFO

DIN: 09120130 ı Appointed: 23rd March 2021

Master of Technology from Mangalore University and approximately 29 years of industrial leadership. Expertise in metro-rail engineering, product development, procurement, strategy and manufacturing.

Committee Membership

Member - Stakeholders Relationship Committee and Risk Management Committee.

Board of Directors - Detailed profiles (2/2)

Independent and non-executive leadership

Mrs. Jyotsna Rajsekar Belliappa

Non-Executive Independent Director

DIN: 07241358 j Appointed: 3rd July 2023

Social-responsibility professional with experience in social risk across international retail supply chains, ethical trade, sustainability and independent board oversight.

Committee Membership

Chairperson - Nomination & Remuneration Committee; Member - Audit Committee.

Mrs. Vidyalakshmi Rao

Non-Executive Director

DIN: 10191959 I Appointed: 3rd July 2023

Bachelor of Commerce with experience in financial planning, accounting, costing, logistics, supply-chain coordination and vendor-contract management.

Committee Membership

NRC Member; proposed for re-appointment on retirement by rotation. Relationship: Spouse of Yermal Giridhar Rao, Joint MD & CFO.

Mrs. Manjula Tadipatri

Non-Executive Director

DIN: 11034008 j Appointed: 13th May 2025

Graduate with postgraduate studies in History and more than 25 years of experience as an Executive Secretary in multinational organisations, including brand protection and patent-filing support.

Committee Membership

Appointed after Mrs. Kodipadi Yerkadithaya Supriya Murthy resigned on 1st May 2025. Relationship: Spouse of Mr. Herga Poornachandra Kedilaya, Managing Director.

FY 2025-26 revenue and segment performance

Rs 40.50 crores
FY 2025-26 REVENUE

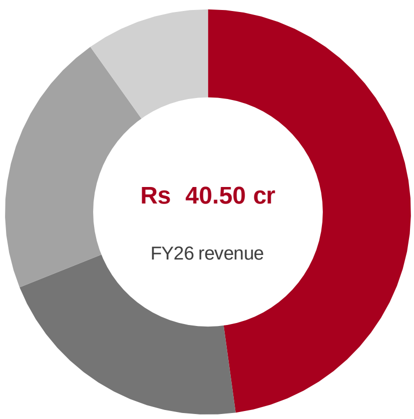
Rs 17.68 crores
Segment Result

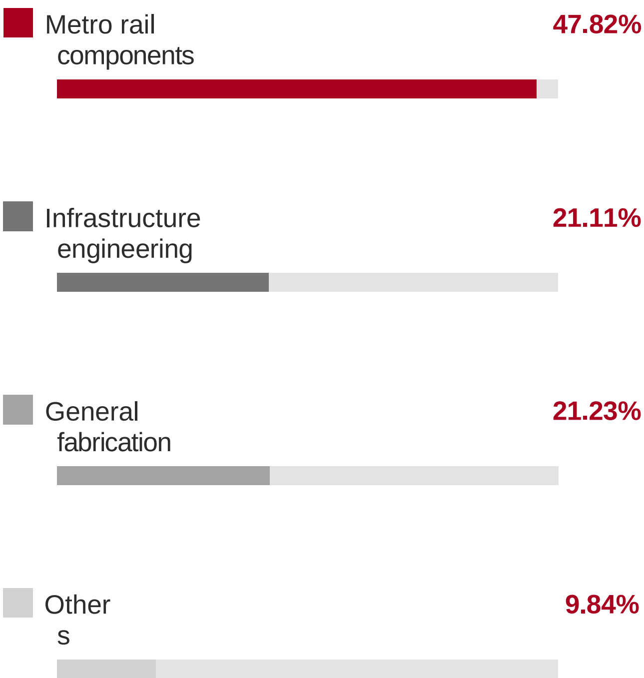
47.82%
Metro Rail Revenue Share

Business Segment	Revenue (Rs. Lakhs)	Revenue Share	Segment Result (Rs. Lakhs)*
Metro rail components	1,936.69	47.82%	845.26
Infrastructure engineering products	855.11	21.11%	373.21
General fabrication - stainless steel	859.85	21.23%	375.28
Others	398.61	9.84%	173.98
TOTAL	**4,050.26**	**100.00%**	**1,767.73**

* The business segment results stated above are exclusive of the allocation of corporate expenses

Revenue mix and segment contribution





Financial performance and key ratios
Audited results, operating profitability and FY 2025-26 versus FY 2024-25 movement

Financial performance and key ratios

Audited results, operating profitability and FY 2025-26 versus FY 2024-25 movement

4,050.26 REVENUE | Rs LAKHS +92.53% YoY	745.50 EBITDA* | Rs LAKHS +48.24% YoY	259.74 Profit After Tax | Rs LAKHS +200.63% YoY	3.17 EPS | BASIC & DILUTED +183.04% YoY
5,382.41 NET WORTH | Rs LAKHS +109.56% YoY	0.31x DEBT-EQUITY RATIO FY25: 0.62x	4.04x CURRENT RATIO FY25: 1.97x	10.90% EXPORT REVENUE SHARE FY25: 5.81%

Financial and operating performance

PARTICULARS	FY 2025-26	FY 2024-25	CHANGE
Revenue from operations (Rs lakhs)	4,050.26	2,103.74	+92.53%
EBITDA* (Rs lakhs)	745.50	502.90	+48.24%
Operating profit / EBIT (Rs lakhs)	550.53	325.71	+69.02%
Other income (Rs lakhs)	30.05	40.33	-25.49%
Total revenue (Rs lakhs)	4,080.31	2,144.07	+90.31%
Profit before tax (Rs lakhs)	316.64	88.87	+256.30%
Profit after tax (Rs lakhs)	259.74	86.40	+200.63%
EPS - basic and diluted (Rs)	3.17	1.12	+183.04%
Shareholders' funds (Rs lakhs)	5,382.41	2,568.38	+109.56%
Debt-equity ratio	0.31x	0.62x	-0.31x
Current ratio	4.04x	1.97x	+2.07x
Interest coverage ratio	2.35x	1.38x	+0.97x
Export revenue share	10.90%	5.81%	+5.09 pp

Supplementary ratio snapshot

Receivables Turnover	Inventory Turnover	Operating Margin	Net Margin	Return On Net Worth
3.07x	2.88x	13.59%	6.41%	6.53%
FY25: 1.81x	FY25: 1.71x	FY25: 15.48%	FY25: 4.11%	FY25: 3.42%

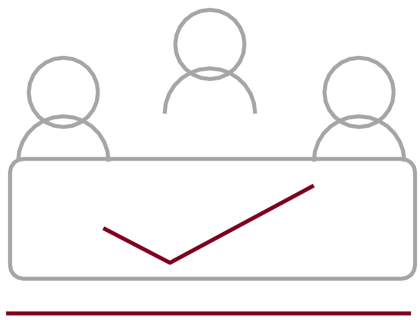
* EBITDA is a management-computed measure: FY26 EBIT Rs 550.53 lakhs + depreciation Rs 194.97 lakhs = Rs 745.50 lakhs; FY25 EBIT Rs 325.71 lakhs + depreciation Rs 177.19 lakhs = Rs 502.90 lakhs.

PRESSTONIC
You visualize... We realize

NOTICE OF ANNUAL GENERAL MEETING

Fifth Annual General Meeting | 24th September 2026

SHAREHOLDER MEETING & VOTING



CIN: L28995KA2021PLC145718
Khata No. 161, Site Nos. 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya, Hegganahalli, Vishwaneedam, Bengaluru - 560091, Karnataka, India T: +91 80 2348 0001 | E: cs@presstonengg.co | W: www.presstonic.com

Notice of 5th Annual General Meeting

Annual General Meeting	Voting Cut-off date	E-voting Opens	E-voting Closes
24th September 2026 | 12:30 PM	**17th September 2026**	**21st September 2026 09:00 AM**	**23rd September 2026 05:00 PM**

NOTICE is hereby given that the Fifth Annual General Meeting ("AGM") of the members of Presstonic Engineering Limited (the "Company") will be held on Thursday, 24th September, 2026 at 12.30 P.M. (IST) through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) to transact the following business.

OrdinaryBusiness:

1. Adoption of Financial Statements:

To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026 together with the Auditor's Report and the Report of the Board of Directors thereon.

To consider and if thought fit to pass with or without modifications, the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** the Audited Financial Statements of the Company for the Financial Year ended on 31st March, 2026, comprising the Balance Sheet as at 31st March, 2026, Statement of Profit and Loss and Cash Flow Statement for the Financial Year ended on 31st March, 2026 and the Notes thereon, together with Auditor's Report and Board's Report thereon, as circulated to the members, be and are hereby received, considered and adopted."

2. Appointment of Ms. Vidyalakshmi Rao(DIN: 10191959), asa Director (Non-Executive), liable to retire byrotation:

To appoint a director in place of Ms. Vidyalakshmi Rao (DIN: 10191959), who retires by rotation and being eligible, seeks re-appointment.

Explanation: Ms. Vidyalakshmi Rao, Non-Executive Director, whose office of directorship is liable to retire at the ensuing AGM, being eligible, seeks re-appointment as a Director. Based on the recommendation of the Nomination and Remuneration Committee, the Board recommends her re-appointment as a Director.

To consider and if thought fit, to pass with or without modifications, the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013, Ms. Vidyalakshmi Rao (DIN: 10191959), who retires by rotation and being eligible, offers herself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

3. Approval for increase in the borrowing limits of the Companyunder Section180(1)(c)of the Companies Act, 2013.

To consider and if thought fit, to pass with or without modifications, the following resolution as a Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the

Companies Act, 2013 (“Act”), read with the rules made thereunder, as amended from time to time, and the Articles of Association of the Company, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (“Board”) to borrow rom time to time, such sums of money as it may deem necessary for the purposes of the Company, from any bank, financial institution, non-banking financial company, body corporate, entity or other person, whether by way of loans, advances, credit facilities, debt instruments or otherwise, notwithstanding that the aggregate amount of such borrowings, together with the amounts already borrowed by the Company, shall not exceed Rs.100 Crores (Rupees One Hundred Crore) only, at any time."

"**RESOLVED FURTHER THAT** the Board be and is hereby authorised to finalise and agree to the terms and conditions of such borrowings, including the amount, tenure, interest, repayment and security, as it may deem fit and in the best interests of the Company."

"**RESOLVED FURTHER THAT** Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things and to execute and file all such documents, forms and returns as may be necessary or expedient to give effect to this resolution."

By the order of the Board of Directors

For PRESSTONIC ENGINEERING LIMITED

Sd/-
NISHANTH NS
Company Secretary
M.No. A81399

Date: 25.08.2026
Place: Bengaluru

NOTES:

1. Pursuant to the General Circular No. 03/2025 dated 22nd September, 2025, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated 3rd October 2024, (hereinafter collectively referred to as “the Circulars”) and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, the Companies are allowed to hold Annual General Meeting (“AGM”) through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the said Circulars, the Fifth Annual General Meeting of the Company is being held through VC / OAVM. The Members of the Company can attend and participate in the Meeting through VC / OAVM.
2. Since this AGM is being held pursuant to the Circulars through VC/OAVM, the physical attendance of members has been dispensed with. Accordingly, the facility for the appointment of proxies by the members will not be available for the AGM and hence, the proxy form, attendance slip and Route Map are not annexed to this notice.
3. The attendance of the Members attending the AGM through VC will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
4. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM, i.e. 24th September, 2026. Members seeking to inspect such documents can send an email to cs@presstonengg.co.
5. The Company has engaged the services of National Securities Depository Limited (“NSDL”) to provide VC/ OAVM facility and e-voting facility.
6. The Members can join the AGM through the VC, 15 minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC will be made available on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairperson of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as VC e-Voting on the date of the AGM will be provided by NSDL.
8. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated 13th April, 2020, the Notice calling the AGM has been uploaded on the website of the Company at https://www.presstonic.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. National Stock Exchange of India Limited (NSE-EMERGE) at www.nseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
9. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as name of the bank and branch details, bank account number, MICR code, IFSC code, etc. for shares held in electronic form: to their Depository Participants ("DPs").
10. Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.
11. The Company has facilitated the members to participate in the AGM through VC facility provided by NSDL. The instructions for participation by members are given in the subsequent paragraphs. Participation in AGM through VC shall be allowed on a first come-first-served basis.
12. For exercising the votes by the members by electronic means, the Company has provided the facility of remote e-voting as well as e-voting during the AGM. The procedure for using the remote e-voting facility as well as e-voting during the AGM is given in the subsequent paragraphs.
13. Members joining the AGM through VC shall be permitted to exercise their right to vote using the e-voting facility at the AGM, provided they have not cast their votes using remote e-voting facility. The members who have already cast their votes prior to AGM using the remote e-voting facility may also join the AGM though VC, but shall not be entitled to cast their votes again at the AGM.
14. In line with MCA Circulars and SEBI Circulars, the Annual Report for the financial year 2025-26 along with Notice of 5th AGM of the Company inter-alia indicating the process and manner of e-voting are being sent only by electronic mode to those members whose email IDs are registered with the Company/Depository Participant(s) for communication. Members may note that the aforesaid documents may also be downloaded from the Company's website at https://www.presstonic.com and the website of National Stock Exchange of India Limited. ("NSE Emerge") In line with MCA Circulars, the Company has enabled a process for the limited purpose of receiving the AGM Notice and Annual Report (including remote e-voting instructions) electronically.
15. In case of joint holders, the Members whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM. Corporate Members intending to depute their authorized representatives to attend the meeting through VC are requested to send to the Company (to e-mail ID cs@presstonengg.co) a certified true copy of the Board Resolution together with the attested specimen signature of the duly authorized signatory who are authorized to attend and vote at the Meeting on their behalf.
16. The Securities and Exchange Board of India (SEBI) vide its circular no. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018, with a view to protect the interest of the shareholders, has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN details to the Depository Participants with whom they maintain their demat accounts. The Securities and Exchange Board of India (SEBI) vide its circular no. SEBI/HO/MIRSD/DOS3/CIR/P/2019/30 dated 11th February, 2019, decided to grant relaxation to Non-residents (NRIs, PIOs, OCIs and foreign nationals) from the requirement to furnish PAN and permit them to transfer equity shares held by them in the Company.
17. In case of Individual Shareholders holding securities in demat mode and who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date may follow steps mentioned below under "Login method for remote e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
18. SCRUTINISER FOR E-VOTING: Mr. Shylendrakumar T. R. Practicing Company Secretary, Bengaluru has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
19. An Explanatory Statement pursuant to Section 102 of the Act in respect of the business under item No. 3 set out above and additional information, pursuant to Regulation 36 of the SEBI (LODR) 2015, in respect of the Director seeking appointment /re-appointment at the AGM, forms part of this Notice.

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013)

As required by Section 102 of the Companies Act, 2013 (Act) the following explanatory statements set out all material facts relating to the special business mentioned under Item No. 3 of the accompanying notice dated 25.08.2026.

ITEMNO. 3:

APPROVAL FOR INCREASE IN THE BORROWING LIMITS OF THE COMPANY UNDER SECTION 180(1)(C) OF THE COMPANIESACT,2013.

The Board of Directors of the Company recommend to the Members to approve borrowings to meet working capital requirements, capital expenditure, for business expansion and other general corporate purposes. The Members are requested to authorise the Board of Directors to borrow such sums of money as may be required from time to time within the limits approved by them.

As per the provisions of Section 180(1)(c) of the Companies Act, 2013, the approval of the members by way of a Special Resolution is required where the aggregate of the proposed borrowings together with the existing borrowings of the Company exceeds the aggregate of its paid-up share capital, free reserves and securities premium, excluding temporary loans obtained from the Company's bankers in the ordinary course of business.

Accordingly, the approval of the Members is sought to authorise the Board of Directors to borrow such sums of money as may be required from time to time, provided that the total amount of borrowings outstanding at any time shall not exceed Rs.100 Crores (Rupees One Hundred Crores Only).

Accordingly, the approval of the Members is sought to authorise the Board of Directors to borrow such sums of money as may be required from time to time, provided that the total amount of borrowings outstanding at any time shall not exceed Rs.100 Crores (Rupees One Hundred Crores Only). The Board of Directors recommend the Special Resolution set out at Item No. 3 of the accompanying Notice for approval of the Members.

The Board of Directors recommend the Special Resolution set out at Item No. 3 of the accompanying Notice for approval of the Members. None of the Directors, Key Managerial Personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the proposed Resolution, except to the extent of their respective shareholding in the Company.

By the order of the Board of Directors

For PRESSTONIC ENGINEERING LIMITED

Sd/-
NISHANTH NS
Company Secretary
M.No. A81399

Date: 25.08.2026
Place: Bengaluru

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:

The remote e-voting period begins on Monday, 21st September, 2026 at 9:00 A.M. (IST) and ends on Wednesday, 23rd September, 2026 at 5:00 P.M.(IST) The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the cut-off date i.e. Thursday, 17th September, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Thursday, 17th September, 2026.

How do I voteelectronically using NSDLe-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1:Accessto NSDLe-Votingsystem

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode:

In terms of SEBI circular dated 9th December, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method or Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotin glogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Type of shareholders	Login Method
	NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my Easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers
Individual Shareholders (holding securities in demat mode) login through their depository participants	1. You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forgot Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat modefor any technical issuesrelated to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

- Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode. How to Log-in to NSDL e-Voting website?
  - Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
  - Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
  - 3.A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

- Password details for shareholders other than Individual shareholders are given below:
  - If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
  - If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.]
  - How to retrieve your 'initial password'?
    - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
    - If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

- If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
    - Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
    - Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
    - If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
    - g) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
- After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
- Now, you will have to click on "Login" button.
- After you click on the "Login" button, Home page of e-Voting will open.

Step2:CastyourvoteelectronicallyandjoinGeneralMeetingonNSDLe-Votingsystem.

- How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

GeneralGuidelinesforshareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to sktrcs@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. . In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to (Falguni Chakraborty, Assistant Manager) at evoting@nsdl.com.
4. Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e-mail ids for e-voting for the resolutions set out in this notice:
5. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@presstonengg.co
6. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) tocs@presstonengg.co . If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
7. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
8. In terms of SEBI circular dated 9th December, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility

The instructions for members for e-voting on the day of the AGM are as under:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

Instructions for members for attending the agm through vc/oavm are as under:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in theirrespective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
4. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name, demat account number/folio number, email id, mobile number at cs@presstonengg.co. The same will be replied by the Company suitably
5. Members, who would like to ask questions during the AGM with regard to the resolutions to be placed at the AGM, need to register themselves as speaker by sending their request from their registered email address mentioning their name, DP ID and Client ID number/folio number and mobile number, along with their questions/queries to reach the Company'semail address i.e. cs@presstonengg.co at least seven (7) days in advance before the start of the meeting i.e. by 17th September, 2026 by 5.00 p.m. Those Members who have registered themselves as speakers shall only be allowed to ask questions during the AGM, on first-come-first-serve basis and subject to availability of time.
6. The Company reserves the right to limit the number of members asking questions depending on the availability of time at the AGM.

Additional Information On Directors Recommended For Appointment / Re-appointment ss required under regulation 36 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 And Secretarial Standards

A. Appointment of Ms. Vidyalakshmi Rao (DIN: 10191959), as a Director, Liable to Retire by Rotation:

Name of the Director	Ms. Vidyalakshmi Rao
Directors Identification Number (DIN)	10191959
Date of Birth	14.07.1978
Age	48 years
Qualification	Bachelor of Commerce With a strong background in accounting, costing, and logistics, she has effectively led financial planning and analysis while driving growth and profitability. Her expertise in optimizing supply chain operations and negotiating vendor contracts has consistently improved organizational efficiency. Ms. Vidyalakshmi Rao's strategic decision-making and leadership skills have been instrumental in achieving outstanding results.
List of Directorship held in other Companies	Nil
Designation (at which appointment was made)	Director
Original Date of Appointment	03/07/2023
Listed entities from which the person has resigned in the past three years	Nil
Names of listed entities in which the person also holds the Directorship	Nil
Chairman/ Member of Committees of other Companies	Nil
Chairman/ Member of Committees of the Company	Member of Nomination and Remuneration Committee
Relationship between Directors inter se	Ms. Vidyalakshmi Rao, Non-Executive Director of the Company is spouse of Mr. Yermal Giridhar Rao who is the Joint Managing Director and CFO.
Remuneration last drawn (FY 2025-26)	NA
No. of shares held in the Company	1,000 Equity Shares
Remuneration proposed to be paid	NA
Terms and conditions of appointment/re-appointment	Liable to retire by rotation, original terms of appointment as Director with effect from 3rd July, 2023
No. of Board Meetings attended during Financial Year 2025-26	8

By the order of the Board of Directors

For PRESSTONIC ENGINEERING LIMITED

Sd/-
NISHANTH NS
Company Secretary
M.No. A81399

Date: 25.08.2026.
Place: Bengaluru

BOARD'S REPORT

Statutory Report under Section 134 | FY 2025-26

BOARD OVERSIGHT & REPORTING

BOARD'S REPORT

To

The Members,

Presstonic Engineering Limited (the "Company")

The Board of Directors is pleased to present the Company's 5th Annual Report along with the audited financial statements for the financial year ended on 31st March, 2026.

Financial Highlights:

The performance during the financial year ended 31st March 2026 is as under:

(Amount in Rs. Lakhs)

Particulars	FY 2025-26	FY 2024-25
Revenue from operations	4,050.26	2,103.74
Other income	30.05	40.33
Total revenue	**4,080.31**	**2,144.07**
Cost of Material Consumed	2,044.27	785.77
Change in Inventories (WIP & FG)	(73.04)	(11.89)
Employee Benefit Expenses	311.30	274.87
Finance Costs	233.89	236.84
Depreciation & Amortization	194.97	177.19
Other Expenses	1,052.28	592.42
Total Expenses	**3,763.67**	**2,055.20**
Profit before Tax	316.64	88.87
Tax Expenses (incl. deferred & prior period)	56.90	2.47
Profit for the year after tax (PAT)	**259.74**	**86.40**
Earnings per equity share (₹)	3.17	1.12

Business and Operations:

A. BUSINESS OVERVIEW:

The company is primarily engaged in the manufacture and sale of the following products:

i) Metro Rolling Stock Products:

a. Rolling Stock Interior Products: Saloon/ Bucket/Plain Type Seats, Custom Coloured Engineered Handles, Grab Pole Systems, Hand Rail Systems, Emergency Evacuation Ramp, Honey Comb Partition Panels etc.,

b. Rolling Stock Non-Interior Products: Aluminum Cable Management Systems, Cab Handrail, Under Carriage Frame Module, Air Handling Unit, Battery Box, Equipment Mounting Frames, Gangway Frame, Driver Foot Rest Assembly, Enclosure Box, Driver Simulator Cabin etc.,

ii) Metro Rail Signaling Products:

IP Rated Enclosures, Beacon Mounting Brackets, Ballast Less Support Brackets, DCS Mast, Ladder Assembly with DCS Mast Platform etc.

During FY 2025–26, the Company marked a significant transition from capability building to business scale-up. Presstonic continued to strengthen its relationships with key customers, including BEML, while further expanding its presence in the global rail supply chain. A landmark achievement during the year was the award of a Rs.115.09 crores contract by Titagarh Rail Systems for Mumbai Metro Lines 5 and 6, covering the supply of saloon interiors for 240 metro cars.

Over the years, the Company has offered cost effective and customized solutions in accordance with the standardized quality requirements of the customers who work in various sectors such as Metro Railways and Other Sector.

B. FINANCIAL OVERVIEW:

During the financial year 2025-26, the Company generated revenue from operations amounting to Rs. 4,050.26 Lakhs compared to Rs. 2,103.74 Lakhs in the previous financial year.. The Profit After Tax (PAT) for the financial year ended 31st March, 2026, was Rs. 259.74 Lakhs, compared to Rs. 86.40 Lakhs in the previous financial year.

Rights Issue:

Your Company had made a rights issue offer of 77,07,480 Equity Shares of face value Rs.10 each at an issue price of Rs.35 per share (including a premium of Rs.25 per share), aggregating up to Rs.2,697.62 lakhs on the SME EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") to its existing shareholders in the ratio of 1:1. Against the total shares offered, 75,33,600 equity shares were subscribed and allotted to the equity shareholders on 9th March 2026. The corresponding proceeds of Rs 2,636.76 lakhs were duly received and accounted for during the year.

Disclosure as per Regulation 32(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Object	Allocation (₹ cr)	Utilised (₹ cr)	Unutilised (₹ cr)
Repayment/prepayment of borrowings	2.97	2.97	–
Working-capital requirements	15.68	15.61	0.07
General corporate purposes	6.50	6.31	0.19
Issue-related expenses	1.22	0.84	0.38
Total	**26.37**	**25.73**	**0.64**

2. **Share capital and dematerialisation**

As at 31st March 2026, the paid-up equity share capital was Rs. 15,24,10,800, comprising 1,52,41,080 equity shares of Rs. 10 each. Under the Rights Issue, 75,33,600 equity shares were allotted on 9th March 2026 at Rs. 35 per share. Shares are held in dematerialised form with NSDL and CDSL. There was no bonus issue, preferential issue, issue of sweat equity shares or granting of stock options during the financial year under review other than rights issue mentioned above. The company has not issued any securities with differential voting rights.

3. **Shares held in Demat Form with NSDL & CDSL as on 31st March 2026:**

The shares of the company are held in DEMAT mode with NSDL and CDSL.

4. **Dividend**

With a view to conserve financial resources for working capital requirements, the Board does not recommend any dividend for the approval of the members. The Board is confident that plough back of profits into the business will generate long term wealth for the members.

.

5. **Transfer of unclaimed dividend to investor education and protection fund:**

In terms of Section 125 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 including any statutory modifications or re-enactments thereof, there was no unpaid/ unclaimed dividend as no dividend was declared in the previous financial years. Hence, the question of transfer of unclaimed dividend to Investor Education and Protection Fund does not arise.

6. **Material changes and commitments affecting financial position between the end of financial year and the date of the report**

There have been no material changes and commitments which affect the financial position of the Company, that have occurred between the end of financial year to which the financial statements relates and the date of this report.

Executive reappointments: Through a postal ballot concluded on 25th June 2026, shareholders approved the reappointment of Mr. Herga Poornachandra Kedilaya as Managing Director and Mr. Yermal Giridhar Rao as Joint Managing Director for five years and remuneration of Mr. Herga Poornachandra Kedilaya and Mr. Yermal Giridhar Rao for three years, with effect from 3rd July 2026.

Mumbai Metro programme: Execution of the previously disclosed saloon-interior programme for 240 metro cars is scheduled between May 2026 and November 2028. These developments are presented as post-reporting-period operating and governance matters.

STATE OF COMPANY'S AFFAIRS AND OUTLOOK:

The Company is primarily engaged in the business of manufacture of Metro Rail Rolling Stock Products, Metro Rail Signaling Products, Infrastructure Products and supplies to renowned Global and Domestic OEM's engaged in the Rail and Metro Rail Rolling stock and Signaling equipment's manufacturing and servicing Companies.

The Company is offering engineering solutions and supplying metro rolling stock products viz., steel seats of different types, grab poles, handles, under belly cable trays made of Aluminum with aluminum welding as its special skills, signaling products through OEMs.

Outlook:

- The Company has opportunities to foray into Railway segment as the Central Government has given push for Indian Railways to introduce Vande Bharat Trains across major cities in the country apart from developing infrastructure for efficient logistic operations.

- The Indian Railways is all set to expand faster, safer & comfortable rail travel for all across the country. The country can expect 200 new Vande Bharat trains within the next two to three years. Indian Railways introduced a digital platform for parcel and cargo booking, enabling MSMEs and traders to track and schedule freight seamlessly online.

- The Indian Government is undertaking several initiatives to upgrade its aging railway infrastructure and enhance its quality of service. A semi-high-speed rail network will be introduced for connecting important routes. Indian cities are investing in high-quality mass rapid transit systems to address the growing mobility requirements.
- The Company has edge in the manufacture and supply of Metro Products and anticipates growth in revenue and profits from the Metro Segment in the coming years. Most Indian metro projects are being developed in phases; which offers substantial business opportunity for the Company.

Diversification:

The Company has taken proactive steps to diversify its business into non-metro products by developing "Commercial Kitchen Oven Parts," "Shelves," and "Support Brackets" for a prominent overseas manufacturer. The Company has successfully completed a sample supply, which has received approval during the FY 2025-26. The Company is optimistic about securing regular orders from this client in the future.

- During the FY 2025-26 and up to the date of this report, the Company has expanded its business into the export market by acquiring new overseas clients, which include CRRC Nanjing Puzhen Co., Ltd., Siemens Mobility Austria, Construcciones y Auxiliar de Ferrocarriles S.A. (CAF) and Alto-Shaam India Private Limited, subsidiary of Alto-Sham, USA. This expansion underscores our commitment to timely execution and consistent quality in providing infrastructure support for metro systems, while also enhancing our contribution to global metro and rail projects.

- In FY 2025-26, the Company introduced a new product, the "Luggage Rack," for metro lines, following an order received from a domestic client.

Infrastructure:

a. The Company has taken on lease additional premises in Peenya Industrial Area, Bengaluru to set up second manufacturing facility to augment its existing capacity and commercial production.

b. The Company has purchased few machines which include pipe bending machine, Laser Cutting machine, Robotic Welding machine, Laser Welding Machine and 1200 Tonne CNC Deep Draw Hydraulic Press machine. The installation of these machines not only reduces reliance on a larger workforce but also enhances the efficiency and quality of the finished products. The company plans to order additional machinery to automate specific operations and to facilitate the production of a wider range of products.

BOARD OF DIRECTORS:

The Board of Directors consists of six members, out of which two are Non-Executive Independent Directors including one-woman Independent Director, two Executive Directors and two Non-Executive Directors as on 31st March, 2026.

The composition of the Board is in compliance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In accordance with the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Herga Poornachandra Kedilaya (DIN: 09120129), Managing Director, Mr. Yermal Giridhar Rao (DIN: 09120130), Joint Managing Director & CFO, Ms. Manjula Tadipatri (DIN: 11034008), Non-Executive Director and Ms. Vidyalakshmi Rao (DIN: 10191959), Non-Executive Director of the Company are liable to retire by rotation.

- **Performance Evaluation:**

  Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the evaluation of all the Directors, Committees, Chairman of the Board, Independent Directors and the Board as a whole, was carried out for the FY 2025-26.

- **Remuneration Policy:**

  The Board has, on the recommendation of the Nomination and Remuneration Committee, framed a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management Personnel and their remuneration. The Nomination and Remuneration Policy is placed on the website of the Company at https://www.presstonic.com.

Details of Key Managerial Personnel and change in Directors:

Pursuant to the provisions of Section 203 of the Companies Act 2013, the Key Managerial Personnel (KMP) of the Company as on date of this report are as follows:

Change in Directors upto the date of this Directors Report:

Ms. Kodipadi Yerkadithaya Supriya Murthy (DIN: 10191903), Non-Executive Director of the Company has resigned from the office of Director with effect from 1st May 2025. To fill up the casual vacancy Ms. Manjula Tadipatri (DIN: 11034008) was appointed as an Additional Director (Non-Executive) of the Company with effect from 13.05.2025 by the Board of Directors pursuant to the provisions of Section 161(1) of the Companies Act, 2013 as per the recommendations of the Nomination and Remuneration Committee. Ms. Manjula Tadipatri was appointed by the shareholders of the Company at the AGM of the Company held on 19th September, 2025.

After the close of the financial year, the Members approved, through postal ballot concluded on 25th June 2026, the re-appointment of Mr. Herga Poornachandra Kedilaya as Managing Director and Mr.Yermal Giridhar Rao as Joint Managing Director for five years and remuneration of Mr. Herga Poornachandra Kedilaya as Managing Director and Mr.Yermal Giridhar Rao for three years respectively, with effect from 3rd July 2026.

a. Re-Appointment of Director retiring by rotation:

Pursuant to the provisions of Section 152 of the Companies Act, 2013, Ms. Vidyalakshmi Rao, Non-Executive Director of the Company who is liable to retire at the forthcoming Annual General Meeting, is eligible and has offered herself for re-appointment. Based on the recommendation of the Nomination and Remuneration Committee, the Board recommends her re-appointment.

The notice for the Annual General Meeting includes a proposal for the re-appointment of Ms. Vidyalakshmi Rao, along with brief details as required under SEBI(LODR), 2015 and Secretarial Standard 2.

b. Board Meetings:

During the financial year ended 31st March, 2026, 8 board meetings were held. The intervening gap between two board meetings was within the stipulated period of 120 days prescribed under the Companies Act, 2013.

The details of the meetings of the Board of Directors of the Company held and attended by the Directors during the financial year 2025-26 are given in the Corporate Governance Report which forms part of this Annual Report.

c. Independent Directors:

The Company has complied with the definition of Independence according to the provisions of Section 149(6) of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has also obtained declarations from both the Independent Directors pursuant to Section 149(7) of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Both the Independent Directors have provided declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

d. Familiarisation Programme for Independent Directors:

In accordance with the provisions of Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has conducted familiarization programme for its Independent Directors. The details of such familiarization programme for Independent Directors have been disclosed on the website of the Company at https://www.presstonic.com.

The Company has familiarized and updated the Independent Directors with the strategy, operations, functions of the Company and Engineering Industry as a whole.

COMMITTEES:

The Board has constituted four Committees namely, Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee and Risk Management Committee. All the recommendations of the Committees of the Board which were mandatorily required, have been accepted by the Board. Besides the above Committees, the Board has also constituted Borrowing and Investment Committee.

A detailed note on the composition of the Board and its Committees, including its terms of reference is provided in the Corporate Governance Report which forms part of this Annual Report. The composition and terms of reference of all the Committees of the Board of Directors of the Company are in line with the provisions of Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

RISK MANAGEMENT FRAMEWORK:

The Company has a Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting. The framework has different risk models which help in identifying risks trend, exposure and potential impact analysis at the Company level as well as for business segments. The Company has a Risk Management Committee of the Board of Directors and Risk Management Policy consistent with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Risk Management Policy is available on the website of the Company at https://www.presstonic.com.

The Committee facilitates the execution of risk management practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting and also provide guidance to the management team. The Company has laid down procedures to inform the Audit Committee as well as the Board of Directors about risk assessment and related procedures & status.

The details of Risk Management Committee along with other details are set out in Corporate Governance Report, forming part of this report.

DISCLOSURE UNDER SECTION 67 (3) OF THE COMPANIES ACT, 2013:

No disclosure is required under section 67(3)(c) of the Companies Act, 2013 read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014 in respect of voting rights not exercised directly by the employees of the Company as the provisions of the said section are not applicable to the Company.

i. Deposits:

Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

ii. Related Party Transactions:

All Related Party Transactions that were entered into during the financial year 2025-26 were at arm's length basis and were in the ordinary course of business and are in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel, etc. which may have potential conflict with the interest of the Company at large or which warrants the approval of the shareholders. However, the details of transactions with Related Parties are provided in the Company's financial statements in accordance with the Accounting Standards.

All Related Party Transactions are presented to the Audit Committee and the Board. Omnibus approval will be obtained for the transactions which are foreseen and repetitive in nature. A statement of all related party transactions is presented before the Audit Committee on a quarterly basis, specifying the nature, value, terms and conditions of the transactions. The Related Party Transactions Policy is available on our website, at https://www.presstonic.com.

iii. Annual Return:

As per the requirements of Section 92(3) of the Companies Act, 2013 and rules framed thereunder, the extract of the annual return for the financial year 2025-26 is available at the website of the Company at https://www.presstonic.com/annual_return.php.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

During the year under review, the Company has not provided any loans, guarantees to any Company/Body Corporate and has not made any investments under Section 186 of the Companies Act, 2013.

DIRECTORS' RESPONSIBILITY STATEMENT:

In terms of Section 134(5) of the Companies Act, 2013, the directors would like to state that:

a) In the preparation of the annual accounts, the applicable accounting standards have been followed.

b) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and profit of the Company for the year under review.

c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

d) The directors have prepared the annual accounts on a going concern basis;

e) The directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

f) The directors had devised a proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITORS & AUDIT REPORT:

(a) Statutory Auditors:

M/s. GRSM & Associates, Chartered Accountants, Bengaluru were appointed as the Auditors of the Company by the Shareholders at their meeting held on 16th August, 2024, to hold office for a consecutive period of five years from the conclusion of the Third Annual General Meeting till the conclusion of Eighth Annual General Meeting of the Company (FY-2024-25 to 2028-29).

(a) Audit Report and Qualification:

There are no qualifications made in the Audit Report issued by the Statutory Auditors of the Company other than the below:

The Company has been sanctioned working capital limits in excess of Rupees 5 crores, in aggregate, during the financial year, from banks or financial institutions on the basis of security of identified current assets. In our opinion and according to the information and explanations given to us, the amount of current assets as per the Quarterly/Monthly Statements submitted by the Company with such banks are not in agreement with the books of accounts of the Company. The details of such differences in the amount of inventory and trade receivables are as below:

Quarter ending	As per Bank Statements	As per Books of Accounts
Q2, FY 2025-26	3,070.96	3,076.18
Q3, FY 2025-26	1,934.73	1,933.68
Q4, FY 2025-26	2,453.16	2,455.25

The Board has examined the observation and notes that the differences are not material and range between approximately 0.05% and 0.17% of the corresponding balances appearing in the books of account.

The differences arose primarily on account of timing differences, provisional information considered while submitting the statements to the banks, and subsequent accounting adjustments recorded during finalisation of the books. The differences did not result in any excess drawing or utilisation of the sanctioned working-capital facilities beyond the eligible limits. The Company has strengthened its reconciliation and review procedures to ensure that future statements submitted to the banks are aligned with the books of account.

(b) Secretarial Auditor & Secretarial Audit Report:

In terms of Section 204 of the Companies Act, 2013 and Rules made thereunder, CS Shylendrakumar T R (M. No. 10914, CP No. 2453), Practising Company Secretary was appointed as the Secretarial Auditor of the Company for the financial year 2025-26. The report given in Form MR-3 by the Secretarial Auditor is annexed to this report as **ANNEXURE I**.

The secretarial audit report does not contain any qualification, reservation, adverse remarks or disclaimer.

(c) Internal Auditor:

M/s. Vishnu Chaitanya & Co., Chartered Accountants, Bengaluru were appointed as the Internal Auditors of the Company for the financial year 2025-26 and they had conducted the Internal Audit for the financial year 2025-26.

The Board of Directors of the Company upon recommendations of the Audit Committee and in consultation with the Internal Auditors formulated the scope, functioning, periodicity and methodology for conducting Internal Audit for the financial year 2025-26.

Due to the merger of M/s. Vishnu Chaitanya & Co., Chartered Accountants with M/s. Paramkusum and Associates, Chartered Accountants, M/s. Vishnu Chaitanya & Co., Chartered Accountants has resigned as the Internal Auditor of the Company w.e.f. 29th June, 2025 leading to the discontinuation of practice under the name M/s. Vishnu Chaitanya and Co.

The Board upon recommendations of the Audit Committee, appointed M/s. Paramkusum and Associates, Chartered Accountants (FRN 019306S) as the Internal Auditor of the Company for the financial year 2025-26, starting from the second quarter i.e. 1st July 2025.

DISCLOSURE REGARDING MAINTENANCE OF COST RECORDS AS REQUIRED UNDER SUB-SECTION (1) OF SECTION 148:

The Companies (Cost Records and Audit) Rules, 2014 is not applicable to the Company as its overall annual turnover from all its products and services during the immediately preceding financial year was below Rs. 50 Crores. Hence the requirement of maintenance of cost records is not required under Sub-Section (1) of Section 148 of the Companies Act, 2013.

INSURANCE:

The Company has taken adequate insurance cover of all its movable & immovable assets to cover various types of risks.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

In accordance with the requirements of Sub-section (3) Sub-clause (m) of section 134 of the Companies Act, 2013, read with Companies (Accounts) Rules, 2014, particulars with respect to conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A. Conservation of Energy:

i. The steps taken or impact on conservation of energy:

- During the year the company has introduced switches to optimize energy consumption in the production department.
- Counsel employees on optimum utilization of air conditioning by maintaining optimum temperature

i. The steps taken by the company for utilizing alternate sources of energy: NA

ii. The capital investment on energy conservation equipment: NA

B. Technology Absorption and Research and Development:

The efforts made towards technology absorption:

i. The Company has initiated the setting-up of Design & Development Center for new product development.

ii. The benefits derived are like product improvement, cost reduction, product development or import substitution.

iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year

a. The details of technology imported: **NA**
b. The year of import: **NA**
c. Whether the technology been fully absorbed: **NA**
d. If not fully absorbed, areas where absorption has not taken place, and reasons thereof: **NA**
e. The expenditure incurred on Research and Development: **NA**

C. Foreign Exchange Outflow & Inflow (On Accrual Basis):

(Rs in lakhs)

Particulars	2025-26	2024-25
CIF Value of Imports — Capital goods	–	41.00
CIF Value of Imports — Tools & Sundry Items	7.59	2.25
Earnings in FC — Export of goods	441.62	122.25
Expenditure in FC — Professional & Consultation Fees	–	14.63

CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Companies Act 2013 relating to the Corporate Social Responsibility is not applicable to the Company for the FY 2025-26 as it did not attract provisions of sub-section (1) of Section 135 of the Companies Act, 2023. However, during the FY 2025-26, the Company carried out the CSR activities by supplying food and groceries to those in need.

CORPORATE GOVERNANCE REPORT:

In compliance with Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate report on Corporate Governance forms part of this Board's report.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report is appended to this Report as **ANNEXURE II**.

REMUNERATION PAID TO DIRECTORS & PARTICULARS OF EMPLOYEES:

A. Executive Directors:

The remuneration paid to the Executive Directors for the financial year ended 31st March 2026 is as follows:

- Mr. Herga Poornachandra Kedilaya, Managing Director: Salary Rs. 22.05 Lakhs
- Mr. Yermal Giridhar Rao, Joint Managing Director & CFO: Salary Rs. 22.05 Lakhs

B. Non-Executive Directors:

The Company has paid sitting fees for attending the Board meetings and/or Committees meetings to all Non-executive Directors, namely:

- Mr. Nagendra D Rao – Non-Executive Independent Director & Chairman of the Board: Rs.7.50 Lakhs
- Ms. Jyotsna Rajsekar Belliappa - Non-Executive Independent Director: Rs. 6.5 Lakhs
- Ms. Vidyalakshmi Rao - Non-Executive Director: Rs. 0.90 Lakhs
- Ms. Kodipadi Yerkadithaya Supriya Murthy (cessation w.e.f. 1st May 2025): NIL
- Ms. Manjula Tadipatri – Non-Executive Director: Rs. 0.80 Lakhs

Non-executive Director

- No other material pecuniary relationship or transaction vis-à-vis the Company during the year except as stated above.

DISCLOSURE UNDER SECTION 197(12) AND RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES 2014.

- Ratio of remuneration of each director to the median remuneration of the employees of the company for the financial year ended 31st March, 2026: **4.32**
- The percentage increase in remuneration of each director, CFO, CEO, Company Secretary or Manager, if any, in the financial year 2025-26: **NIL**
- Percentage increase in median remuneration of employees in the financial year 2025-26: **22.96%**
- The number of permanent employees on the rolls of the Company as at 31st March, 2026: **44**
- Affirmation that the remuneration is as per the remuneration policy of the company.

Pursuant to Rule 5(1)(Xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, it is affirmed that the remuneration paid to the Directors, Key Managerial Personnel and senior management is as per the Remuneration Policy of the Company.

DISCLOSURES AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules thereunder for prevention and redressal of complaints of sexual harassment at workplace. The Company has complied with constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Composition of Internal Complaints Committee is as on 25.08.2026 is as follows:

Sl.No.	Name of Member	Status in Committee
1.	Ms. Chandrakala	Presiding Officer
2.	Ms. Preeti	Member
3.	Mr. Krishna	Member
4.	Ms. Ramadevi	External Member

The summary of the complaints received, resolved and pending for redressal is as under during the FY 2025-26:

1.	Number of complaints of sexual harassment received during the year	0
2.	Number of complaints disposed off during the year	0
3.	Number of complaints pending for redressal during the year	0
4.	Number of cases pending for more than ninety days	0

ESTABLISHMENT OF VIGIL MECHANISM / WHISLE BLOWER MECHANISM:

The Company has established a Vigil Mechanism in compliance with the provisions of Section 177(9) of the Companies Act, 2013 and Pursuant to Regulation No. 22 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, for directors and employees to report concerns about unethical behavior and actual or suspected fraud. It also provides for adequate safeguards against victimization of employees who avail the mechanism and allows direct access to the Chairman of the Audit Committee.

Ms. Manjula Tadipatri, Director of the Company was appointed as Vigil Mechanism Member w.e.f. 13th May, 2025 due to resignation of Ms. Kodipadi Yerkadithaya Supriya Murthy. The Company has not received any whistle-blower complaint during the year and up to the date of this report.

INTERNAL FINANCIAL CONTROL

Internal financial controls are an integral part of the risk management process of the Company. Assurance on the effectiveness of the internal financial control is obtained through management reviews, continuous monitoring by functional heads as well as testing of the internal financial control systems by the internal auditors and statutory auditors during their course of audit. The Company believes that these systems provide reasonable assurance that Company's internal financial controls are designed effectively and are operating as intended.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

In line with the requirements of the Companies Act 2013, the Company has formulated a Framework for Related Party Transactions (RPTs) and all the RPTs were either within the Framework approved by the Board or were separately approved by the Board as required under the Act.

During the year under review, all transactions entered into with related parties as defined under Section 2(76) of the Companies Act, 2013, are at arm's length pricing basis and do not attract the provisions of Section 188 of the Companies Act, 2013. There were no transactions with related parties in the financial year which were in conflict with the interest of the Company.

As a good corporate governance practice, the Company has voluntarily obtained approval of Audit Committee/ Members for the related party transactions. The related party transactions are reported to the Audit Committee on a regular basis. The details of related party transactions are furnished in Form AOC-2 annexed to this Report as **ANNEXURE III**.

LOANS FROM DIRECTORS AND RELATIVES OF DIRECTORS AS REQUIRED UNDER COMPANIES (ACCEPTANCE OF DEPOSIT) RULES, 2014:

During the year under review, the Company has accepted unsecured loan from its directors as given below:

Sl. No.	Particulars	Long term Borrowings (Amount Rs. in Lakhs)	Short term Borrowings (Amount Rs. in Lakhs)
1	Unsecured Loan from Mr. Herga Poornachandra Kedilaya, Managing Director of the Company	77.00	-
2	Unsecured Loan from Mr. Yermal Giridhar Rao, Joint Managing Director and CFO of the Company	77.00	-

MATERIAL EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:

No significant material event has occurred after the balance sheet date.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiaries, Joint Ventures and Associate Companies.

HUMAN RESOURCE:

Employees are the most important assets of the organization. The human resource policy of the company is designed with the objective to attract and retain best talents available in the industry. The management conducts various training programs at frequent intervals to enhance the skill sets of employees. The Company has a transparent performance appraisal system which tries to make an objective assessment of employees' performance and requirement for further training. The objective of HR policy is to attract, motivate and develop a competent talent pool, provide conducive environment to perform and to ensure optimum utilization of human capital to become the best place to work. The policy is designed to provide a balanced working environment and to promote diversity in work force. The Company has designed a succession plan for future leadership roles emerging in the organization.

COMPLIANCE TO THE PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961:

The Company affirms its compliance with the provisions of the Maternity Benefit Act, 1961, as amended from time to time.

Women employees are entitled to Maternity Leave for a period of 182 calendar days, which may commence up to 56 days prior to the expected date of delivery and extend to 126 calendar days (including the date of delivery) thereafter. In cases where the employee is an adoptive or commissioning mother, leave entitlement is governed as per applicable provisions of the Act.

SECRETARIAL STANDARDS:

The Directors state that applicable Secretarial Standards, i.e. SS-1 - 'Meetings of the Board of Directors' and SS-2 'General Meetings' have been duly followed by the Company.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

During the year under review, the Statutory Auditors and Secretarial Auditors have not reported any instances of frauds committed in the Company by its officers or employees, to the Board of Directors under Section 143(12) of the Companies Act,2013.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURT'S OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year, there were no significant and material orders passed by any regulators or courts or tribunals impacting the going concern status and Company's operations in future.

THE DETAILS OF APPLICATIONS MADE OR ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

During the year, there was no application made nor any proceedings pending under the Insolvency and Bankruptcy Code, 2016.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASON THEREOF:

The Company has not availed of One Time Settlement from Banks or Financial Institutions hence, there is nothing to report in this regard.

PREVENTION OF INSIDER TRADING:

The Company has adopted a Code of Conduct for prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code required pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The code of prevention of Insider Trading and fair disclosures is placed on the website of the Company at https://www.presstonic.com.

ACKNOWLEDGEMENT:

The Directors place on records their gratitude to the members, Central and State Government and concerned Government departments and agencies for their co-operation, customers and vendors for their continued assistance and support extended to the Company during the year.

The directors also place on record their sincere thanks to the Company’s Bankers for their continued support to the Company.

The directors also place on record their appreciation for the consistent, good team work and dedication put in by all categories of employees of the Company.

For and on behalf of the Board
PRESSTONIC ENGINEERING LIMITED

Sd/-	**Sd/-**
HERGA POORNACHANDRA KEDILAYA	**YERMAL GIRIDHAR RAO**
Managing Director	**Joint Managing Director & CFO**
DIN: 09120129	**DIN: 0912030**

Date: 25.08.2026

Place: Bengaluru

FORM AOC-2
as on 31st MARCH 2026

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

- Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered in to during the year ended on 31st March 2026 , which were not arm's length basis.

- Details of material contracts or arrangement or transactions at arm's length basis:

Name of related party	Nature of relationship	Duration of Cont ract	Date of Approval by Board	Salient terms	Amount (Rs.In Lak hs)	Amount Paid as advances, if any
NIL						

For & on behalf of the Board PRESSTONIC ENGINEERING LIMITED

Sd/-

HERGA POORNACHANDRA KEDILAYA
Managing Director
DIN: 09120129

Date: 25.08.2026
Place: Bengaluru

SECRETARIAL AUDIT REPORT

Form No. MR-3

SECRETARIAL AUDIT REPORT

For the Financial Year ended 31st March 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members
Presstonic Engineering Limited
Khata No. 161 Site No 275 & 276,
14th&15th Cross, Kareem Saab
Layout, Peenya Hegganhalli,
Viswaneedam, Bangalore –
560091

I, have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Presstonic Engineering Limited (CIN: L28995KA2021PLC145718) (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31stMarch, 2026 according to the provisions of:

i. The Companies Act, 2013 ('the Act') and the Rules made thereunder;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of investment in overseas subsidiary and External Commercial Borrowings; (Not Applicable for the Company during the Audit Period)
v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')
    a. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
    b. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
    c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
    d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
    e. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; (Not Applicable for the Company during the Audit Period)
    f. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable for the Company during the Audit Period)
    g. The Securities and Exchange Board of India (**Registrars to an Issue and Share Transfer Agents)** Regulations, 1993;
    h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and **(Not Applicable for the Company during the Audit Period)**
    i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not Applicable for the Company during the Audit Period)**

VI) Other laws specifically applicable to the Company including Occupational Safety, Health and Working Conditions (OSH) Code, 2020, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The code on Wages, 2019.

I have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards issued by The Institute of Company Secretaries of India (ICSI).
ii. The Listing Agreements entered by the Company with the National Stock Exchange of India Limited ("NSE Emerge")

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. mentioned above.

I further report that

i. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Woman Director and Independent Directors.
ii. Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance. The consent of directors was received for scheduling meeting at a shorter notice. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
iii. All decisions at Board meetings and committee meetings are carried out unanimously as recorded in the minutes of the Meetings of the Board of Directors or committee of the Board as the case may be.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period –

VI) Other laws specifically applicable to the Company including Occupational Safety, Health and Working Conditions (OSH) Code, 2020, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The code on Wages, 2019.

I have also examined compliance with the applicable clauses of the following:

the company has issued 75,33,600 Equity shares of Rs. 10 each at premium of Rs. 25 amounting to Rs. 26,36,76,000 through Rights Issue on 9th March, 2026 in compliance with Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2018 and Provisions of Companies Act, 2013.

Place: Bengaluru
Date: 17.08.2026

Sd/-
Shylendrakumar T R
Practicing Company Secretary
M. No: 10914, COP: 2453
UDIN: A010914H001132210
PR No: I1996KR073600

This report is to be read with my letter of even date which is annexed as Annexure A and forms an integral part of this report.

ANNEXURE – A

To,
The Members
Presstonic Engineering Limited
Khata No. 161 Site No 275 & 276,
14th&15th Cross, Kareem Saab Layout,
Peenya Hegganhalli, Viswaneedam,
Bangalore – 560091

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices,
3. I followed provide a reasonable basis for my opinion that. have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Bengaluru

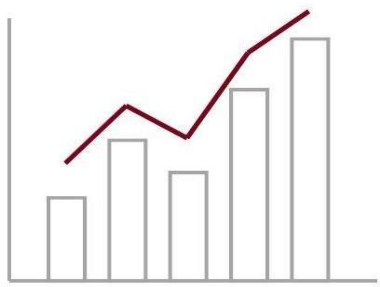
Date: 17.08.2026

Sd/-
Shylendrakumar T R
Practicing Company Secretary
M. No: 10914, COP: 2453
UDIN: A010914H001132210
PR No: I1996KR073600

MANAGEMENT DISCUSSION & ANALYSIS

Industry, Operating performance, Risks and Outlook

INDUSTRY & PERFORMANCE ANALYSIS



Management Discussion & Analysis Report

[As required under Schedule V(B) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Presstonic Engineering Limited ("Presstonic" or "the Company") manufactures products and sub-assemblies for metro rail rolling stock, railway signalling and allied infrastructure applications and also undertakes infrastructure engineering, general fabrication, stainless-steel and other engineering products. The Company supplies to domestic and global original equipment manufacturers and seeks to combine precision fabrication, product development, quality assurance and timely delivery.

During FY 2025–26, the Company operated in an expanding production environment. Its manufacturing presence includes the facility at Srigandhadakavalu, Sunkadakatte, Bengaluru, and additional premises taken on lease in the Peenya industrial area to support production requirements. The financial statements also reflect additions to plant and equipment and capitalisation of product-related models, designs and prototypes during the year.
This Management Discussion and Analysis ("MD&A") should be read with the audited financial statements, notes thereon, Board's Report and other disclosures forming part of the Annual Report. The financial statements are prepared under Indian Generally Accepted Accounting Principles, comprising the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the applicable rules, and not under Ind AS.

Industry structure and developments.

The Company operates within the rail and metro engineering supply chain, where project authorities and rolling-stock/signalling original equipment manufacturers engage specialised vendors for fabricated components, assemblies and application-specific products. Demand is influenced by public infrastructure expenditure, project awards, localisation programmes, the pace of coach and corridor commissioning, customer qualification cycles and adherence to technical and safety standards.

India's metro and regional rapid-transit ecosystem continued to expand during the period under review. Government information published in March 2026 reported that the operational metro/RRTS network had grown to approximately 1,095 km across 26 cities by 2025, making India the world's third-largest operational metro network. It also reported annual budgetary support of approximately
Rs.29,550 crores for metro infrastructure in FY 2025–26. This continuing build-out, together with railway rolling-stock modernisation and localisation, supports a broader domestic vendor ecosystem for components, signalling products and engineering services.

The industry remains project-driven. Vendor approvals, prototype development, testing and customer acceptance can lengthen the conversion of enquiries into revenue. Production volumes may also vary with OEM delivery schedules. At the same time, domestic manufacturing capabilities, localisation and the growing installed base create opportunities for repeat orders, replacement demand and development of adjacent engineering products.

Opportunities and Threats.

Opportunities

- Continued expansion of metro, RRTS and railway rolling-stock programmes and theresulting demand for components and sub-assemblies.
- Localisation and "Make in India" initiatives, which may increase sourcing from qualified domestic engineering vendors.
- Product development and prototyping capabilities that allow the Company to provide customer-specific, solution-oriented products.
- Diversification beyond metro products into infrastructure engineering, general fabrication, stainless-steel and export-oriented engineering products.
- Export opportunities: export sales increased to Rs.441.63 lakhs in FY 2025–26, representing about 10.90% of revenue from operations.
- Additional capacity, plant additions and investments in designs/prototypes that may support a broader product portfolio and execution of orders on hand.

Opportunities and Threats (cont'd)

Threats

- Competitive pricing pressure from organised and unorganised engineering vendors, including suppliers with larger resources or broader product portfolios.
- Dependence on project schedules and customer/OEM approvals, which can cause uneven order conversion, dispatches and working-capital cycles.
- Volatility in steel and other input prices, availability of specialised materials and the ability to pass cost increases to customers.
- Quality, certification and delivery risks inherent in safety-sensitive rail and metro applications.
- Customer concentration, delayed collections and the need to carry inventory for orders on hand.
- Foreign exchange movements and logistics risks in relation to exports and imported inputs, where applicable.
- Availability and retention of skilled technical

(a) Segment–wise or product-wise performance.

FY 2025–26 was the first year in which the financial statements presented the following business-segment information. Accordingly, comparable segment figures for FY 2024–25 were not furnished. Segment revenue is directly attributable to the relevant segment. Since disaggregated cost data is not separately maintained, allocable costs were apportioned in proportion to segment revenue. Segment assets and liabilities were not separately identified because they are used interchangeably.

Business segment	Revenue (Rs. lakhs)	Share of revenue	Segment result (Rs. lakhs)
Metro Rail Components	1,936.68	47.82%	845.26
Infrastructure Engineering Products	855.11	21.11%	373.21
General Fabrication – Stainless Steel	859.85	21.23%	375.28
Others	398.61	9.84%	173.98
Total	**4,050.26**	**100.00%**	**1,767.73**

Riskarea	Nature of risk	Mitigation approach
Order and customer risk	Project deferrals, changes in OEM schedules, customer concentration and delayed conversion of orders into revenue.	Customer engagement, order monitoring, diversification across products/segments and disciplined production planning.
Working capital and liquidity	Inventory for orders, receivable cycles and advances for growth may absorb cash. FY 2025–26 operating cash outflow was Rs.644.78 lakh.	Working-capital monitoring, collection follow-up, banking lines and deployment of rights-issue proceeds for approved objects.
Raw materials and supply chain	Price volatility, shortages, quality variations and logistics disruption may affect cost and delivery.	Vendor development, procurement planning, quality checks and negotiated commercial terms, where feasible.

Riskarea	Nature of risk	Mitigation approach
Execution and quality	Failure to meet technical specifications, testing standards or delivery milestones may lead to rejection, rework or reputational impact.	Documented processes, inspection/testing, customer approvals and production/quality oversight.
Interest rate and leverage	Borrowing costs and refinancing conditions may affect profitability and cash flows.	Capital infusion, debt monitoring and an improved debt-equity ratio of 0.31 as at 31st March 2026 .
Foreign exchange	Export receipts and foreign-currency transactions may be affected by currency movements.	Monitoring of exposures and commercial/treasury measures based on the nature and materiality of exposure.

Domestic sales were Rs.3,608.63 lakhs and export sales were Rs.441.63 lakhs during FY 2025–26. The diversified revenue mix indicates that metro rail components remained the largest business segment, while infrastructure engineering and general fabrication together contributed more than 42% of revenue.

Outlook

The medium-term industry outlook remains supported by the continued development of metro and rail infrastructure, localisation of supply chains and demand for engineered components. The Company intends to strengthen its position with existing OEM customers, expand its product offering, pursue domestic and export opportunities and improve utilisation of its manufacturing and product-development capabilities.

The Company raised Rs.2,636.76 lakhs through a rights issue during FY 2025–26. The proceeds were applied towards repayment/prepayment of borrowings, working-capital requirements, general corporate purposes and issue expenses in accordance with the revised objects. The improved capital structure provides a stronger base for working-capital support and execution of growth plans. However, actual performance will depend on order inflows, customer schedules, input costs, project execution, collections and general economic and industry conditions.

- **Risks and concerns.**

  The Company's risk-management framework seeks to identify and monitor strategic, operational, financial, compliance and market risks. The principal risks and management responses include:

- **Internal control systems and their adequacy.**

  The Company has established internal control systems commensurate with the nature and scale of its operations. The controls are designed to support orderly and efficient conduct of business, safeguarding of assets, prevention and detection of fraud and error, accuracy and completeness of accounting records, timely financial reporting and compliance with applicable laws and internal policies.

  The internal-control programme covers major operational and financial areas, including identified risk areas. During the year, the internal-auditor changed from M/s Vishnu Chaitanya & Co. to M/s Paramkusum and Associates, Chartered Accountants, with the latter appointed from the second quarter of FY 2025–26. Significant findings and corrective actions are reviewed by management and placed before the Audit Committee. Based on the reviews carried out during the year, the management considers the internal financial controls adequate and operating effectively for the nature and scale of the Company's operations. The systems are subject to continuing review and strengthening in line with business growth.

- **Discussion on financial performance with respect to operational performance.**

  The Company recorded substantial growth in FY 2025–26. Revenue from operations increased by 92.53% to Rs.4,050.26 lakhs. Profit after tax increased by 200.62% to Rs.259.74 lakhs, reflecting operating scale, improved receivable turnover and a stable finance-cost base. The financial performance is summarised below:

Particulars	FY2025–26 (Rs. lakhs)	FY2024–25 (Rs. lakhs)	Change
Revenue from operations	4,050.26	2,103.74	92.53%
Other income	30.05	40.33	(25.49%)
Total income	4,080.31	2,144.07	90.31%
Total expenses	3,763.67	2,055.20	83.13%
Earnings before interest and tax (EBIT)	550.53	325.71	69.02%
Profit before tax	316.64	88.87	256.30%
Profit after tax	259.74	86.40	200.62%
Basic and diluted EPS (Rs.)	3.17	1.12	183.04%

Cost of materials consumed increased to Rs.2,044.27 lakhs, broadly reflecting the higher production and sales scale. Employee-benefit expense increased by 13.25% to Rs.311.30 lakhs, while finance costs marginally reduced by 1.25% to Rs.233.89 lakhs. Depreciation and amortisation rose to Rs.194.97 lakhs following capacity and intangible-asset additions. Other expenses increased to Rs.1,052.28 lakhs in line with the expanded level of operations.

Trade receivables reduced from Rs.1,652.71 lakhs to Rs.982.43 lakhs despite higher revenue, resulting in improved receivables turnover. Inventories increased from Rs.1,320.05 lakhs to Rs.1,490.75 lakhs to support orders and production. Cash and bank balances increased to Rs.863.41 lakhs following financing activities, including the rights issue. Net cash used in operating activities was Rs.644.78 lakhs, primarily reflecting increases in loans and advances and inventory, partly offset by improved receivable collections.

- **Material developments in Human Resources / Industrial Relations front, including number of people employed.**

  The Company recognises that engineering, production, quality, project management and commercial capabilities are central to sustainable growth. During the year, employees were provided functional and role-based learning opportunities, including external training where appropriate. Management continued regular engagement with employees to support a cooperative work environment, productivity, safety and adherence to quality requirements. Industrial relations remained cordial during the year.

  As at 31st March 2026 , the Company employed 194 persons, comprising 44 employees on the rolls of which 39 male employees and 5 Female employees contract personnel.

- **Details of significant changes in key financial ratios:**

  The ratios below are based on the audited financial statements. A change of 25% or more compared with the immediately preceding financial year is treated as significant for the purpose of Schedule V.

Ratio	2025–26	2024–25	Change	Significant change and reason
Debtors / Trade Receivables Turnover	3.07	1.81	70.08%	Yes, the ratio improved because revenue increased substantially while closing trade receivables reduced by Rs.670.28 lakhs, reflecting stronger collections and the timing of sales/ realisation.
Inventory Turnover	2.88	1.71	68.32%	Yes, Revenue and material throughput increased faster than average inventory. Inventory increased in absolute terms to support production against orders on hand
Interest Coverage Ratio	2.35	1.38	71.16%	Yes, EBIT increased by 69.02%, while finance costs remained broadly stable, improving the Company's ability to service interest.

Ratio	2025–26	2024–25	Change	Significant change and reason
Current Ratio	4.04	1.97	104.40%	Yes, Current assets increased following the rights issue and growth in cash/bank balances and short-term loans and advances, while the increase in current liabilities was comparatively lower.
Debt-Equity Ratio	0.31	0.62	(49.58%)	Yes, Shareholders' funds increased substantially following the Rs.2,636.76 lakhs rights issue, while short-term borrowings reduced, resulting in lower leverage.
Operating Profit Margin	13.59%	15.48%	(12.21%)	No
Net Profit Margin	6.41%	4.11%	56.15%	Yes, Higher operating scale and improved profitability, together with broadly stable finance costs, increased PAT as a percentage of revenue from operations.

Details of any change in Return on Net Worth as compared to the immediately previous financial year along with a detailed explanation thereof

Particulars	FY2025–26	FY2024–25	Change
Return on Net Worth / Return on Equity	6.53%	3.42%	90.96%

Return on Net Worth improved primarily because profit after tax increased from Rs.86.40 lakhs to Rs.259.74 lakh. The increase in profit outweighed the increase in average shareholders' equity arising from the rights issue during the year. The ratio is calculated as profit after tax divided by average shareholders' equity, consistent with Note 46 to the audited financial statements.

Disclosure of Accounting Treatment:

The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles, comprising the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other applicable provisions of the Act. The accounting policies have been consistently applied. No accounting treatment different from that prescribed in the applicable Accounting Standards has been followed in the preparation of the financial statements for FY 2025–26. Accordingly, no alternative accounting treatment requiring management explanation under Schedule V is reported.

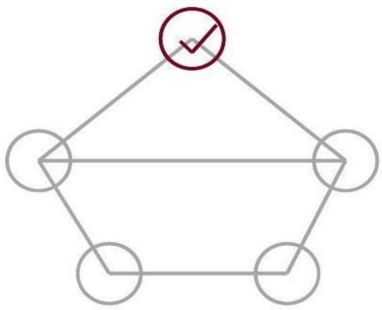
For & on behalf of the Board PRESSTONIC ENGINEERING LIMITED

SD/-	SD/-
Herga Poornachandra Kedilaya	**Yermal Giridhar Rao**
Managing Director	Joint Managing Director & CFO
DIN: 09120129	Din: 09120130

CORPORATE GOVERNANCE REPORT

Board Oversight, Committees and Shareholder Disclosures

GOVERNANCE & CONTROL FRAMEWORK



CORPORATE GOVERNANCE REPORT

[As required under Schedule V(C) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Corporate Governance Report: The following disclosures shall be made in the section on the corporate governance of the annual report.

A brief statement on listed entity's philosophy on code of governance.

Presstonic Engineering Limited ("Company") has its equity shares listed on the NSE Emerge platform. Pursuant to Regulation 15(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), Regulations 17 to 27 and clauses (b) to (i) and (t) of Regulation 46(2), and paragraphs C, D and E of Schedule V, are not mandatorily applicable to an entity whose specified securities are listed on the SME Exchange. The Company nevertheless presents this report voluntarily, substantially following the disclosure architecture in paragraph C of Schedule V, as part of its commitment to transparency and responsible governance.

The Company's Corporate Governance philosophy has been further strengthened through its various Policies namely:

- Code of Conduct Policy
- Nomination and Remuneration Policy
- Policy on Prevention of Sexual Harassment of Women (POSH)
- Policy on Related Party Transaction
- Risk-Management Policy
- Insider Trading Policy
- Policy and Procedures for Inquiry in Case of Leak of Unpublished Price Sensitive Information
- Stakeholders Relationship Policy
- Whistle Blower Policy or Vigil Mechanism
- Determination of Materiality of Events or Information Policy
- Policy on Code of Practices and Procedures for fair disclosure of Unpublished Price Sensitive Information (UPSI)
- Policy on Familiarization Programme for Independent Directors
- Policy on Preservation of Documents and Archival Records
- The Policies are uploaded on the website of the Company.

The Company's governance philosophy is founded on accountability, ethical conduct, equitable treatment of stakeholders, timely disclosure, effective oversight and sustainable value creation. The Board seeks to balance entrepreneurial leadership with independent judgement, financial discipline, risk oversight and compliance.

Board of directors:

The Board provides strategic guidance and independent views to the Company's management while discharging its fiduciary responsibilities. The Board also provides direction and exercises appropriate control to ensure that the Company is managed in a manner that fulfills stakeholder's aspirations and society's expectations.
The Board has identified the list of core skills/expertise/competences of the Board of Directors as required in the context of the business of the Company, which also forms part of the Policy of the Nomination and Remuneration.
The Company is managed by the Board of Directors comprising of eminent individuals with considerable experience and expertise across a range of disciplines including general management, business strategy, marketing, environment, social governance (ESG), legal and finance which formulates strategies, policies and reviews its performance periodically.

Composition And Category of Directors;

The Company has a well-balanced Board with optimum mix of Executive and Non-Executive Directors including Independent Directors and with three Woman Directors. All Board members are highly competent individuals of reputable standing, characterized by strong integrity and professional excellence, each bringing expertise in their respective fields to effectively manage the Company's operations.

The composition of Board of Directors of the Company is in consonance with the requirements of the Companies Act, 2013 ("Act") and Regulation 17 of the SEBI Listing Regulations. As on 31st March, 2026, the Board of Directors comprises of 6 (Six) Directors out of which 2 (Two) are Executive Directors, 2 (Two) are Non-Executive Directors and 2 (Two) are Non-Executive Independent Directors. The Chairman of the Board is a Non-Executive Independent Director

Director / DIN	Category	Position
Mr. Nagendra Dattathreya Rao DIN: 05100840	Non-Executive, Independent	Chairman of the Board
Mr. Herga Poornachandra Kedilaya DIN: 09120129	Promoter, Executive	Managing Director
Mr. Yermal Giridhar Rao DIN: 09120130	Promoter, Executive	Joint Managing Director & CFO
Ms. Jyotsna Rajsekar Belliappa DIN: 07241358	Non-Executive, Independent	Director
Ms. Vidyalakshmi Rao DIN: 10191959	Non-Executive, Non-Independent	Director
Ms. Manjula Tadipatri DIN: 11034008	Non-Executive, Non-Independent	Director

As at year-end, the Board comprised six Directors: two Executive Directors, two Independent Directors and two other Non-Executive Directors. Three Directors were women. The Chairman is a Non-Executive Independent Director.

Changes during the year

Name	Change	Effective date
Ms. Supriya Murthy	Resigned as Non-Executive Director	1st May 2025
Ms. Manjula Tadipatri	Appointed as Additional Non-Executive Director; subsequently appointed by members at the AGM	13th May 2025 [Board Meeting]; 19th September 2025 [AGM]

Name of other Listed Entities where Directors of the Company are Directors and the Category of Directorship:

Sl.No.	Name of Directors	Category	No. of Directorships in other Public Companies		Number of Committee positions held in other Public Companies	
			Chairman	Member	Chairman	Member
1	Mr. Nagendra D Rao	Independent Director & Chairman of the Board	Nil	Nil	Nil	Nil
2	Mr.Herga Poornachandra Kedilaya	Managing Director	Nil	Nil	Nil	Nil
3	Mr. Yermal Giridhar Rao	Joint Managing Director &CFO	Nil	Nil	Nil	Nil
4	Ms. Jyotsna Rajsekar Belliappa	Independent Director	Nil	Nil	Nil	Nil
5	Ms. Manjula Tadipatri	Non-Executive Director	Nil	Nil	Nil	Nil
6	Ms. Vidyalakshmi Rao	Non-Executive Director	Nil	Nil	Nil	Nil

Attendance of each director at the meeting of the Board of Directors and the last Annual General Meeting;

Eight Board meetings were held during FY 2025–26 on 13th May 2025, 20th August 2025, 12th November 2025, 21st November 2025, 6th January 2026, 22nd January 2026, 23rd January 2026 and 9th March 2026. The maximum interval between two meetings was within the applicable statutory limit. The meeting records supplied by the Company state that all Directors then in office attended all meetings applicable to them.

Director	Meetings entitled	Attended	Last AGM attended
Nagendra Dattathreya Rao	8	8	Yes
Herga Poornachandra Kedilaya	8	8	Yes
Yermal Giridhar Rao	8	8	Yes
Jyotsna Rajsekar Belliappa	8	8	Yes
Vidyalakshmi Rao	8	8	Yes
Manjula Tadipatri	8*	8*	Yes

* Ms. Manjula Tadipatri was appointed at the Board meeting held on 13th May 2025.
(Number of other board of directors or committees in which a director is a member or chairperson, including separately the names of the listed entities where the person is a director and the category of directorship;.

Name Of other listed entities where Directors Of the company are Directors and the category of Directorship

Sl.No.	Name of Directors	Directorship in other Listed Entities	Category of Directorship
Nil	Nil	Nil	Nil

Brief profile of Directors

The Board of Directors comprises of highly renowned professionals of diverse fields. They bring with them a wide range of skills and experience to the Board, which enhances the quality of the Board's decision-making process. The below is a brief profile of the Company's Board of Directors as on 31st March, 2026:

Mr. Nagendra Dattathreya Rao, aged about 54 years, is the Non-Executive Independent Director of our Company since 3rd July, 2023. Mr. Nagendra Dattathreya Rao is a Designated Partner and Founder of CS Nagendra D. Rao and Associates, LLP, a firm of Practicing Company Secretaries in Bengaluru. He was elected to the Central Council of the Institute of Company Secretaries of India [ICSI] (A Statutory body, enacted under the Act of Parliament) for the term 2019-2022 and served as Vice-President of The ICSI for the year 2020 before being elected as President for the year 2021. With over 20 years of experience in Corporate Sector he specializes in Corporate and Securities Laws, Capital Markets Transactions, Business Planning, Mergers & Acquisitions, Financial Restructuring, Strategic Investment, Funds Planning & Arrangement. He is presently Director in Institute of Social Auditors of India, a Section 8 Company registered under the Companies Act, 2013. He was a member of the Central Taxes, Corporate Laws & GST Committee of the Federation of Karnataka Chambers of Commerce & Industry, Corporate Affairs and Taxation Committee of the Bangalore Chamber of Industry & Commerce. He has addressed several conferences, seminars, webinars and work-shops organised by the Professional Institutes and Trade Bodies at National as well as International levels. In recognition for his outstanding service rendered in the field of education CS Nagendra D. Rao was conferred the title "VIDYA VIKAS" by Dr. D.G. Shetty Educational Society (R), Dharwad, Karnataka.

Mr. Herga Poornachandra Kedilaya, aged about 53 years, is the Promoter and Managing Director of our Company. He has been on the Board of Directors since 2021. He holds Bachelor's Degree in Engineering from Bangalore University, Karnataka. As a young graduate employee, he had won many accolades in his brief stint as a Design Engineer and started his career in the field of petrochemical industry as a design engineer for a couple of years, which was directly followed by an entrepreneurship spanning more than 26 years and also has an in depth knowledge of product pricing, Life Cycle Costing (L.C.C), RAMS, Channel and Retail distribution networking pan India and all the facets of commercial banking like handling bank guarantees, Letter of credits, export financing, taxation and other statutory requirements. He is a visionary and provides valuable strategies and guidance to his teams. He has a unique techno-commercial knowledge of handling both B2B and B2C models and is very well versed in product pricing and in establishing product channel partnership networks for accelerating scalability.

Mr. Yermal Giridhar Rao, aged about 54 years, is the Promoter and Joint Managing Director & CFO of our Company. He has been on the Board of Directors since 2021. He holds a Master of Technology from Mangalore University. He is an accomplished Director with a distinguished educational background. He started his career at M/s. Alfred Herbert India Ltd. and then at M/s. Shetron Ltd. in Bangalore before co-founding Presston Engineering Corporation in 1996. As the Director of Presstonic Engineering Private Limited, he has led cross functional teams like design, product development and manufacturing. He has played a pivotal role in strategic planning, business development and fostering a culture of innovation, leading the company to sustained growth.

Ms. Jyotsna Rajsekar Belliappa, aged about 59 years, is the Non-Executive Independent Director of our Company since 3rd July, 2023. Ms. Jyotsna Rajsekar Belliappa is a Social Responsibility professional with deep operational experience in evaluating and managing social risk in the supply chain for 2 international Retailers – Marks and Spencer and the Gap Inc. More than 1200 individual vendors covered for ethical trade issues of human rights, labour and community involvement and development. Over the span of her career, she has influenced various programmes benefitting more than 1,00,000 workers and community members across India, Sri Lanka and Bangladesh supply chain. She has deep experience in managing ambiguity and conflict, keen ability to listen as well as communicate across internal and external stakeholders and currently working as Principal Consultant of BlueSky Sustainable Business LLP. She had won many accolades like Golden Peacock Award for Corporate Social Responsibility 2013 instituted by Institute of Directors, Business Responsibility Awards for the category -Best Corporate Sustainability Endeavour - Large Corporates instituted by FICCI, India and Parivartan Corporate Sustainability Stewardship Award 2013 instituted by Sustainable Business Leadership Forum, New Delhi.
Ms. Vidyalakshmi Rao, aged about 46 years, is the Non-Executive Director of our Company since 3rd July, 2023. She holds a Bachelor of Commerce from University of Mysore. Ms. Vidyalakshmi Rao is a highly accomplished and driven person with a Bachelor of Commerce degree from the esteemed Marimallappa Arts and Commerce College in Mysore. With a strong background in accounting, costing, and logistics, she has been effectively leading financial planning and analysis and her expertise in optimizing supply chain operations and negotiating vendor contracts has proved beneficial for organizational efficiency. Vidyalakshmi is a strategic thinker and has demonstrated great leadership skills.
Ms. Manjula Tadipatri is a post graduate degree holder in History, She has over 25 years of experience as an Executive Secretary in esteemed multinational corporations, she has transitioned her career to focus on brand protection and patent filing activities.

Disclosure of relationships between directors inter-se;

As on 31st March, 2026, there are no inter-director relationships among the Directors, except as noted below.
Ms. Vidyalakshmi Rao is wife of Mr. Yermal Giridhar Rao, Joint Managing Director & CFO of the Company.

Ms. Majuli Tadipatri is wife of Mr. Herga Poornachandra Kedilaya, Managing Director of the Company

Number of shares and convertible instruments held by non- executive directors;

Name of Directors	No. of Shares held
Ms. Manjula Tadipatri	1000
Ms. Vidyalakshmi Rao	1000
Mr. Nagendra D Rao	Nil
Ms. Jyotsna Rajsekar Belliappa	Nil

Details of familiarisation programmes imparted to independent directors

With an aim to provide insights into the Company to enable the Independent Directors to understand its business in depth and contribute significantly, familiarization program has been designed for the Independent Directors.

In compliance with the requirement of Regulation 25 (7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Independent Directors have been updated with their roles, rights and responsibilities in the Company by specifying them in their appointment letter along with necessary documents, reports and internal policies to enable them to familiarize with the Company's procedures and practices. The Company has through presentations at regular intervals, familiarized and updated the Independent Directors with the strategy, operations and functions of the Company and Engineering Industry as a whole. The Company is also periodically reviewing this Programme and makes suitable revisions, as may be deemed necessary, from time to time.

Further, in line with the policy of the Company as framed in this regard and in compliance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has made a Familiarization Programme Policy and the Familiarization Programme was held on 11th March 2026 and details of such familiarization programme for Independent Directors are available on the website of the Company at https://www.presstonic.com.

Code of Conduct For KMP, Directors and Senior Management Personnel:

In terms of Regulation 26(3) of the SEBI Listing Regulations, 2015 the Board of Directors of the Company has laid down the Code of Conduct for all KMP, Board Members and Senior Management Personnel of the Company. The said Code of Conduct has been posted on the website of the Company at https://www.presstonic.com.

The KMP, Board Members and Senior Management Personnel of the Company have affirmed compliance with the Code.

The Managing Director of the Company has given a declaration to the Company that all the Board Members and Senior Management Personnel of the Company have affirmed compliance with the Code and that declaration which forms part of this Annual Report.

Code of Conduct for Prohibition of Insider Trading:

In terms of SEBI Listing Regulations as amended from time to time, the Company has formulated and adopted a Code of Conduct for Prohibition of Insider Trading, Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Policy on procedures to be followed while conducting an inquiry in the event of leak or suspected leak of Unpublished Price Sensitive Information.

All the Directors, Employees of the Company and their immediate relatives and other connected persons who could have access to the Unpublished Price Sensitive Information of the Company, are governed under this Insider Trading Code.

The list of core skills/expertise/competencies identified by the board of directors as required in the context of its business(es) and sector(s) for it to function effectively and those actually available with the board.

In terms of the requirement of the SEBI Listing Regulations, the Board has identified the directors who have skills/expertise/competencies which is required for the effective functioning of the Company.

In the opinion of the board, the independent directors fulfill the conditions specified in these regulations and are independent of the management.

Audit committee:

The Board of Directors of the Company has constituted the Audit Committee in compliance with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI Listing Regulations. The Committee members are having requisite experience in the fields of Finance, Accounts and Management. The Chief Financial Officer, Internal Auditor and representatives of Statutory Auditors are the permanent invitees at the Audit Committee meetings and the Company Secretary acts as the Secretary of the Audit Committee. All the recommendations of the Audit Committee have been accepted by the Board of Directors.

The principal terms of reference of the Audit Committee, as approved by the Board and as updated from time to time by the Board, are as under:

- Overseeing the Company's financial reporting process and disclosure of its financial information to ensure that its financial statements are correct, sufficient and credible;
- Recommending to the Board the appointment, remuneration and terms of appointment of the statutory auditor of the Company;
- Reviewing and monitoring the statutory auditor's independence and performance, and effectiveness of audit process;
- Approving payments to statutory auditors for any other services rendered by the statutory auditors;
- Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:
- Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act;
  - Changes, if any, in accounting policiesa nd practices and reasons for the same;
  - Major accounting entries involving estimates based on the exercise of judgment by management;
  - Significant adjustments made in the financial statements arising out of audit findings;
  - Compliance with listing and other legal requirements relating to financial statements;
  - Disclosure of any related party transactions; and Modified opinion(s) in the draft audit report.
  - Reviewing, with the management, the quarterly, half-yearly and annual financial statements before submission to the Board for approval;
- Reviewing, with the management, the statement of uses/ application of funds raised through an issue (public issue, rightsissue, preferential issue, etc.), the statement of funds utilised for purposes other than those stated in the offer document/ prospectus/ notice and monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter. This also includes monitoring the use/application of the funds raised through the proposed initial public offer by the Company

~ Approval or any subsequent modifications of transactions of the Company with related parties;
- Scrutinizing of inter-corporate loans and investments;
- Valuation of undertakings or assets of the Company, wherever it is necessary;
- Evaluating of internal financial controls and risk management systems;
- Reviewing, with the management, the performance of statutory and internal auditors, and adequacy of the internal control systems;
- Reviewing the adequacy of internal audit function if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure cover ageand frequency of internal audit;
- Discussing with internal auditors on any significant findings and follow up thereon;
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;
- Discussing with statutory auditors before the audit commences, about the nature and scope of audit as well as post audit discussion to ascertain any area of concern;
- Looking into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- Reviewing the functioning of the whistle blower mechanism;
- Approving the appointment of the chief financial officer or any other person heading the finance function or discharging that function after assessing the qualifications, experience and background, etc. of the candidate;
- Carrying out any other function as mentioned in the terms of reference of the Audit Committee and any other terms of reference as may be decided by the Board and/or specified/provided under the Companies Act, the Listing Regulations or by any other regulatory authority;
- Formulating a policy on related party transactions, which shall include materiality of related party transactions;
- Recommending to the board of directors the appointment and removal of the external auditor, fixation of audit fees and approval for payment for any other services; and
- Consider and comment on rationale, cost benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

Audit Committee shall mandatorily review the following information:

- Management discussion and analysis of financial condition and results of operations;
- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses;
- The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee;
- statement of deviations:

(a) Half Yearly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of the SEBI Listing Regulations;

(b) Annual Statement of funds utilised for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of the SEBI Listing Regulations.

In addition to the above, the Audit Committee discharges all such other duties and functions generally indicated under the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013 and the Rules made thereunder
Four meetings were held on 13th May 2025, 20th August 2025, 12th November 2025 and 11th March 2026.

Member	Nature	Status	Held	Attended
Nagendra D. Rao	Non-Executive Independent Director	Chairman	4	4
Herga Poornachandra Kedilaya	Managing Director	Member	4	4
Jyotsna R. Belliappa	Non-Executive Independent Director	Member	4	4

Nomination and Remuneration Committee:

The Board of Directors of the Company has constituted the Nomination and Remuneration Committee in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015.
Terms of reference of the committee inter alia, include the following:

- Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommending to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
- The Nomination and Remuneration Committee, while formulating the above policy, should ensure that:

i. the level and composition of remuneration be reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully;

ii. relationship of remuneration to performance is clear and meets appropriate performance benchmarks;

remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals;

- Formulating of criteria for evaluation of the performance of the independent directors and the Board;
- Devising a policy on Board diversity;
- Identifying persons who qualify to become directors or who may be appointed in senior management in accordance with the criteria laid down, recommending to the Board their appointment and removal, and carrying out evaluations of every director’s performance;
- Determining whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
- Analyzing, monitoring and reviewing various human resource and compensation matters;
- Performing such other activities as may be delegated by the Board and/ or specified/provided under the Companies Act, the Listing Regulations or by any other regulatory authority; and
- Recommend to the Board, all remuneration, in whatever form, payable to senior management.

In addition to the above, Nomination and Remuneration Committee discharges such duties and functions generally indicated under the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015, the Companies Act, 2013 and Rules made thereunder.
One Committee meeting was held on 20th August 2025.

Member	Nature	Status	Held	Attended
Jyotsna R. Belliappa	Non-Executive Independent Director	Chairperson	1	1
Nagendra Dattathreya Rao	Non-Executive Independent Director	Member	1	1
Vidyalakshmi Rao	Non-Executive Director	Member	1	1

Nomination and Remuneration Committee:

The Board of Directors of the Company has constituted the Nomination and Remuneration Committee in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015.
Terms of reference of the committee inter alia, include the following:

- Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommending to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
- The Nomination and Remuneration Committee, while formulating the above policy, should ensure that:

i. the level and composition of remuneration be reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully;

ii. relationship of remuneration to performance is clear and meets appropriate performance benchmarks; remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals;

- Identifying persons who qualify to become directors or who may be appointed in senior management in accordance with the criteria laid down, recommending to the board their appointment and removal, and carrying out evaluations of every director's performance;
- Determining whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
- Analyzing, monitoring and reviewing various human resource and compensation matters;
- Performing such other activities as may be delegated by the board and/ or specified/provided under the companies act, the listing regulations or by any other regulatory authority; and
- Recommend to the board,
- All remuneration, in whatever form, payable to senior management.

In addition to the above, Nomination and Remuneration Committee discharges such duties and functions generally indicated under the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015, the Companies Act, 2013 and Rules made thereunder.

One Committee meeting was held on 20th August 2025.

Member	Nature	Status	Held	Attended
Jyotsna R. Belliappa	Non-Executive Independent Director	Chairperson	1	1
Nagendra Dattathreya Rao	Non-Executive Independent Director	Member	1	1
Vidyalakshmi Rao	Non-Executive Director	Member	1	1

Stakeholders' relationship committee

The Board of Directors of the Company has constituted the Stakeholders' Relationship Committee in compliance with the provisions of Section 178(5) of the Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations & Disclosure) Regulations, 2015.

Terms of reference of the Committee inter alia, include the following:

- Consider and resolve grievances of security holders of the Company, including complaints related to transfer/transmission of shares, non-receipt of annual report, non- receipt of declared dividends, issue of new/ duplicate certificates, general meetings, etc.;
- Review of measures taken for effective exercise of voting rights by shareholders;
- Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar and Share Transfer Agent;
- Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants / annual reports/statutory notices by the shareholders of the Company;
- Formulation of procedures in line with the statutory guidelines to ensure speedy disposal of various requests received from shareholders from time to time;
- To authorize printing of share certificate post authorization from the Board of Directors of the Company.
- To authorize RTA to maintain, preserve and keep in its safe custody all books and documents relating to the issue of share certificates, including the blank forms of share certificates.
- Carrying out any other functions contained in the Companies Act, 2013 and/or equity listing agreements (if applicable), as and when amended from time to time.

One Committee meeting was held on 11th March 2026.

Member	Nature	Status	Held	Attended
Nagendra D. Rao	Non-Executive Independent Director	Chairman	1	1
Herga Poornachandra Kedilaya	Managing Director	Member	1	1
Yermal Giridhar Rao	Joint Managing Director & CFO	Member	1	1

Risk management committee:

The Board of Directors of the Company has constituted the Risk Management Committeein compliance with the provisions of Regulation 21 of SEBI Listing Regulations, 2015.

Terms of reference of the Committee:

- To formulate a detailed risk management policy which shall include:
  i. A framework for identification of internal and external risks specifically faced by the listed entity, in particular including financial, operational, sectoral, sustainability (particularly, ESG related risks), information, cyber security risks or any other risk as may be determined by the Committee;
  ii. Measures for risk mitigation including systems and processes for internal control of identified risks;
  iii. Business continuity plan;

Risk management committee (cont'd):

- To ensure that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company;
- To monitor and oversee implementation of the risk management policy, including evaluating the adequacy of risk management systems;
- To periodically review the risk management policy, at least once in two years, including by considering the changing industry dynamics and evolving complexity;
- To keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken;
- The appointment, removal and terms of remuneration of the Chief Risk Officer (if any) shall be subject to review by the Risk Management Committee.

Two meetings were held on 12th November 2025 and 11th March 2026

Member	Nature	Status	Held	Attended
Nagendra D. Rao	Non-Executive Independent Director	Chairman	2	2
Herga Poornachandra Kedilaya	Managing Director	Member	2	2

Annual performance evaluation of the Board, its Committees, the Chairman and individual Directors

The Committee evaluate the performance of each Director of the Company under the Nomination and Remuneration Policy of the Company framed in accordance with the provisions of section 178 of the Act and based on their functions as mentioned in the Code of Conduct of the Directors and Senior Management Personnel and the criteria for the evaluation of the performance as prescribed above.

The evaluation of all the Directors (including executive & non-executive directors), Committees, Chairman of the Board, Independent Directors and the Board as a whole, was conducted for the FY 2024-25 as per the criteria provided in the SEBI circular dated 5th January, 2017, No-SEBI/HO/CFD/CMD/CIR/P/2017/004.

Evaluation of Independent Director is carried on by the entire Board in the same way as it is done for the executive directors of the Company except the Independent Director getting evaluated.

Based on the performance evaluation of each and every Director and the chairman of the Company, the Committee provide the ratings based on each criterion and sub-criteria.

Based on the ratings given by the Committee to each Director, the overall effectiveness of the Board shall be measured and accordingly the Board decide the appointments, re-appointments and removal of the non-performing Directors of the Company.

Evaluation of the executive Directors of the Company is carried out by entire Board except the executive Director being evaluated. The meeting for the purpose of evaluation of performance of Board members is held at least once in a year as per the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Remuneration of directors:

Executive remuneration is considered by the NRC and Board and is subject to member approval where required. Non-Executive Directors received sitting fees only. No stock options were granted to Directors and no commission was paid during the year.

Director	Salary / bonus (Rs. lakh)	Sitting fees (Rs. lakh)	Commission / stock options
Herga Poornachandra. Kedilaya	22.05	—	Nil
Yermal Giridhar. Rao	22.05	—	Nil
Nagendra D. Rao	—	7.50	Nil
Jyotsna R. Belliappa	—	6.50	Nil
Vidyalakshmi Rao	—	0.90	Nil
Manjula Tadipatri	—	0.80	Nil
Supriya Murthy	—	Nil	Nil

No material pecuniary relationship or transaction of the Non-Executive Directors with the Company was reported, other than sitting fees and disclosed related-party relationships/ transactions, if any. The service contracts and notice/severance terms of the Executive Directors are governed by their appointment terms and applicable law.

General body meetings:

Financial year	Date and time	Venue / mode	Special resolutions
2022–23	17th May 2023, 11:30 AM	C/O Presston Engineering Corpn, 145, SY No.2, Srigandhakav Alu, Pillappa Indus, Sunkadakatte, Bengaluru	Nil
2023–24	16th August 2024, 2:30 PM	VC/OAVM	Nil
2024–25	19th September 2025, 12:30 p.m.	VC/OAVM	Nil

Postal ballot during FY 2025–26

An Ordinary Resolution was passed by postal ballot on 23rd December 2025 for increasing the authorised share capital from Rs. 8 crores (80,00,000 equity shares of Rs.10 each) to Rs. 20 crores (2,00,00,000 equity shares of Rs. 10 each) and consequential alteration of Clause V of the Memorandum of Association. The postal-ballot notice was dispatched on 21st November 2025 and the result was declared in accordance with the applicable provisions. Mr. Shylendrakumar T. R. Practising Company Secretary having Membership No. A10914 was the Scrutinizer for conducting the Postal Ballot.

Means of communication

The Company recognizes communication as a key element to the overall Corporate Governance framework, and therefore emphasizes on prompt, continuous, efficient and relevant communication to all external constituencies.

The half-yearly and annual financial results of the Company are regularly submitted to the National Stock Exchange of India Limited (‘NSE’), which are also uploaded on the Company’s website.

The Company’s website provides a comprehensive reference on its policies, corporate governance and investor relations. The Members can access the details of the Board, the Committees, Policies, Board Committee Charters, financial information, statutory filings, shareholding information, etc.

The information regarding the performance of the Company is shared with the shareholders vide the Annual Report. The Annual Report for FY 2025-26 is being sent in electronic mode, to all members who have registered their e-mail IDs for the purpose of receiving documents/communication in electronic mode with the Company and/or Depository Participants. The Annual Reports are also available on the Company’s website at https://www.presstonic.com.

General shareholder information

Particular	Details
Annual General Meeting	Date: 24th September 2026 | Time: 12.30 | Mode: VC/OAVM
Financial year	1st April 2025 to 31st March 2026
Dividend	No dividend has been recommended for FY 2025–26
Listing	NSE Emerge; Symbol: PRESSTONIC
ISIN	INE0R1601012
Registered office/ Correspondence Address	Khata No. 161, Site Nos. 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bengaluru – 560091, Karnataka
Registrar and Share Transfer Agent	Cameo Corporate Services Limited, Subramanian Building, No. 1 Club House Road, Chennai – 600002; investor@cameoindia.com; +91 44 4002 0700 / 2846 0390
Compliance Officer	Mr. Nishanth N.S., Company Secretary & Compliance Officer Membership No. A81399

Name and Designation of Compliance Officer:

Name and contact detail of Compliance Officer:	Mr. Nishanth NS Contact No. 9880537710
Email Id for correspondence:	cs@presstonengg.co
Registered Office:	Khata No. 161 Site # 275 & 276, 14th&15th Cross, Kareem Saab Layout Peenya Hegganhalli,Viswaneedam, Bangalore, Bangalore North, Karnataka, India PIN- 560091

Details of Complaints / Queries Received and Redressed during 1st April, 2025 to 31st March, 2026:

Details of Complaints / Queries Received and Redressed during 1st April, 2025 to 31st March, 2026:

Number of shareholders' complaints pending at the beginning of the year	Number of shareholders' complaints received during the year	Number of shareholders' complaints redressed during the year	Number of shareholders' complaints pending at the end of the year
Nil	1	1	1

Financial Calendar:

The financial year of the Company is a period of twelve months beginning on 1st April of every calendar year and ending on 31st March of the following calendar year

Plant / corporate-office locations

Corporate office / manufacturing unit: Khata No. 161 Site # 275 & 276, 14th&15th Cross, Kareem Saab Layout Peenya Hegganhalli,Viswaneedam, Bangalore, Bangalore North, Karnataka, India PIN- 560091.

The Market and volume of the Company's share traded on NSE Emerge Platform of The National Stock Exchange of India Limited (NSE) during the financial year 2025-26 were as under:

2025-26	NSE			
	Share Price on NSE		Traded Volume (in Lakhs)	Traded Values (in Lakhs)
Month	High Rs.	Low Rs.	No. of Shares	
April 2025	131	93	5.92	695.88
May 2025	143	103.8	9.89	1,149.45
June 2025	112.9	95	3.5	364.1
July 2025	99.55	87.5	1.78	165.6
August 2025	96.3	83.1	1.74	152.43
September 2025	89	78	1.2	100.32
October 2025	82	63.2	2.62	183.53
November 2025	83	64	3.66	261.05
December 2025	69	56	1.46	90.77
January 2026	62.95	42.55	2.46	126.2
February 2026	66.75	36.25	10.04	540.91
March 2026	56	28.2	8.64	308.47

Share Transfer System:

Delegation of Share Transfer Formalities:

In terms of Regulation 40(1) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, securities can be transferred only in dematerialized form w.e.f. 18th December, 2023.

All matters connected with the share transfer and other matters are being handled by the RTA located at the address mentioned elsewhere in this report.

Pursuant to SEBI circular dated 25th January, 2022, securities of the Company shall be issued in dematerialized form only while processing service requests in relation to issue of duplicate securities certificate, renewal / exchange of securities certificate, endorsement, sub-division / splitting of securities certificate, consolidation of securities certificates/folios, transmission and transposition.

Investors' Grievances:

The Registrar and Transfer Agent under the supervision of the Compliance Officer of the Company look after investors' grievances. CAMEO CORPORATE SERVICES LIMITED is responsible for redressal of Investors' Grievances. The Company Secretary of the Company has been appointed as the Compliance Officer for this purpose. At each Meeting of the Stakeholders' Relationship Committee, all matters pertaining to investors including their grievances and redressal are reported.

The Company has designated/provided the e-mail IDs, namely cs@presstonengg.co, investor@cameoindia.com for the purpose of registering complaints, if any, by the investors and expeditious redressal of their grievances.

Shareholding Pattern as on March 31, 2026:

Category	No. of Shareholders	No. of Shares held	% of Shareholding
Promoters*	8	67,10,680	44.03
Public	2,027	85,30,400	55.97
Resident	1,966	78,57,600	51.55
NRI	34	1,67,200	1.1
Corporate Body	27	5,05,600	3.32
Trust	Nil	Nil	Nil
Total	2,035	1,52,41,080	100

- Shareholding Pattern of Promoters and Promoters Group:

Category	No. of Shares held	% of Shareholding
Herga Poornachandra Kedilaya	33,52,340	22
Yermal Giridhar Rao	33,52,340	22
H Chandrasekhar Kedilaya	1,000	0.01

Category	No. of Shares held	% of Shareholding
Sukanya	1,000	0.01
Manjula Tadipatri	1,000	0.01
Vidyalakshmi Rao	1,000	0.01
Anirudh Rao Yermal	1,000	0.01
Aditya Rao Yermal	1,000	0.01
Total	67,10,680	44.03

DISTRIBUTION OF SHAREHOLDING AS ON 31st MARCH, 2025:

Share or Debenture holding (in Rs.)	No. of Shareholders	% of Total Holders	Amount	% On Amount
10 to 5000	0	0	0	0
5001 to 10000	874	42.2631	7004000	4.5955
10001 to 20000	594	28.7234	9504000	6.2358
20001 to 30000	121	5.8511	2904000	1.9054
30001 to 40000	211	10.2031	7032000	4.6138
40001 to 50000	77	3.7234	3696000	2.4250
50001 to 100000	97	4.6905	7104000	4.6611
100001and above	94	4.5455	115166800	75.5634
Total	2068	100.0000	152410800	100.0000

Dematerialization of Shares and Liquidity:

Equity Shares fully paid:

The Shares of the Company are compulsorily traded in DEMAT form in the Stock Exchange where they are listed. As on 31st March, 2025, 100% of the total Equity Share Capital of the Company are Dematerialized. The Shares of the Company are traded at NSE Emerge Platform of National Stock Exchange of India Limited, Mumbai (NSE).

Outstanding global depository receipts or American depository receipts or warrants or any convertible instruments, conversion date and likely impact on equity; Not Applicable

Commodity and foreign-exchange risk

The Company has adequate risk management framework including for commodities as well as foreign exchange.The Company does not have material exposure for any commodity foreign exchange and accordingly, no hedging activities for the same is carried out.
List of all credit ratings obtained by the entity along with any revisions thereto during the relevant financial year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad: Not Applicable

Registered Office Of The Company:

The Registered Office of the Company is situated at Khata No. 161, Site Nos. 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bengaluru – 560091, Karnataka.

COMMODITY PRICE RISK OR FOREIGN EXCHANGE RISK AND HEDGING ACTIVITIES:

Commodity and foreign-exchange risk

The Company has adequate risk management framework including for commodities as well as foreign exchange.The Company does not have material exposure for any commodity foreign exchange and accordingly, no hedging activities for the same is carried out.

List of all credit ratings obtained by the entity along with any revisions thereto during the relevant financial year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad: **Not Applicable**

REGISTEREDOFFICEOFTHECOMPANY:

The Registered Office of the Company is situated at Khata No. 161, Site Nos. 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bengaluru – 560091, Karnataka.

ADDRESS FORCORRESPONDENCE:

The shareholders may address their communication/ suggestion/ grievances/ queries to the Company's registered office or our Share Transfer Agent.

DISCLOSUREWITH RESPECT TODEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT: Not applicable

Related-party transactions

Related-party transactions disclosed in the audited financial statements were represented as being in the ordinary course of business and on an arm's-length basis. No materially significant related-party transaction having a potential conflict with the interests of the Company at large were there. The Audit Committee reviewed such transactions in accordance with applicable law and policy.

There were no materially significant transactions with the related parties during the financial year which were in conflict with the interest of Company. Suitable disclosure as required by the Indian Accounting Standard (Ind AS 24) has been made in the Annual Report. The policy on dealing with related party transactions is available on website of the Company at https://www.presstonic.com.

Compliance, penalties and strictures

No penalty or stricture was imposed on the Company by the stock exchange, SEBI.

The SEBI had issued an order dated 19th May 2025 to M/s. Finshore Management Services Limited, the Merchant Banker of Presstonic Engineering Limited for non-disclosure of a Cheque Bouncing matter of Ms. Kodipadi Yerkadithaya Supriya Murthy, Non-Executive Director in the offer document. SEBI has fined the Merchant Banker Rs. 2,00,000/- (Rupees Two Lacs Only) u/s 15HB of the SEBI Act.

Vigil mechanism / whistle-blower policy

The Company has established a vigil mechanism for Directors and employees to report genuine concerns and provides safeguards against victimisation. No person was denied access to the Audit Committee Chairman during the year.

DETAILS OFUTILIZATION OFFUNDS RAISED THROUGH PREFERENTIAL ALLOTMENT ORQUALIFIED INSTITUTIONAL PLACEMENT AS SPECIFIED UNDER REGULATION 32(7A):

The Company had made a rights issue offer of 77,07,480 Equity Shares of face value Rs.10 each at an issue price of Rs.35 per share (including a premium of Rs.25 per share), aggregating up to Rs.2,697.62 lakhs on the SME EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") to its existing shareholders in the ratio of 1:1. Against the total shares offered, 75,33,600 equity shares were subscribed and allotted to the equity shareholders on 9th March 2026. The corresponding proceeds of Rs 2,636.76 lakhs were duly received and accounted for during the year

Disclosure as per Regulation 32(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,

Object of the rights issue	Revised allocation (Rs. crore)	Utilised up to 31.03.2026 (Rs. crore)	Unutilised (Rs. crore)
Repayment or prepayment of borrowings	2.97	2.97	–
Working-capital requirements	15.68	15.61	0.07
General corporate purposes	6.50	6.31	0.19
Issue-related expenses	1.22	0.84	0.38
Total	26.37	25.73	0.64

CEO/CFO CERTIFICATION:

The Chief Executive Officer (CEO) and Chief Financial Officer (CFO) have issued certificate pursuant to the provisions of Regulation 17(8) of SEBI Listing Regulations, certifying that the financial statements do not contain any materially untrue statement and these statements represent a true and fair view of the Company's affair. The said certificate is annexed and forms a part of the Annual Report.

CERTIFICATE ON CORPORATE GOVERNANCE:

A compliance certificate from secretarial auditor pursuant to the requirements of Schedule V of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 regarding compliance of conditions of Corporate Governance is attached.

Subsidiaries and loans to interested entities

The Company had no subsidiary, including any material subsidiary, as at 31 March 2026. Based on the audited financial statements, no loans or advances in the nature of loans were granted to firms or companies in which Directors were interested.

Audit fees

Fees paid/payable to the statutory auditor for FY 2025–26 were Rs. 7.00 lakh, comprising statutory audit fees of Rs. 4.00 lakh, tax audit fees of Rs. 1.50 lakh and certification fees of Rs. 1.50 lakh. The Company had no subsidiary whose auditor fees required aggregation.

Agreements under clause 5A of paragraph A of Part A of Schedule III

No agreement requiring disclosure under clause 5A of paragraph A of Part A of Schedule III to the Listing Regulations was reported to the Company.

The Company being an SME listed company the compliance of provisions of corporate governance requirements specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 shall be made in the section on corporate governance of the annual report, is not applicable to the Company.

We believe that an active, well-informed and independent Board is necessary to ensure the highest standards of Corporate Governance.

The Company has optimum combination of executive and non-executive directors including Independent Directors with one-woman director.

For and on behalf of the Board of Directors **PRESSTONIC ENGINEERING LIMITED**

Sd/-	Sd/-
--	--------------------------------------
HERGA POORNACHANDRA KEDILAYA	YERMAL GIRIDHAR RAO
Managing Director	Joint Managing Director & CFO
DIN: 09120129	DIN: 09120130

Date: 25.08.2026

Place: Bengaluru

CERTIFICATE OF DIRECTOR NON-DISQUALIFICATION

Independent Practising Company Secretary Certificate

DIRECTOR ELIGIBILITY VERIFICATION

Certificate of Non-disqualification of Directors

[Pursuant to Regulation 34(3) and Schedule V Para-C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members,
Presstonic Engineering Limited
Khata No. 161 Site No 275 & 276,
14th&15th Cross, Kareem Saab Layout,
Peenya Hegganhalli, Viswaneedam,
Bangalore – 560091

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Presstonic Engineering Limited (CIN: L28995KA2021PLC145718) and having registered office at Khata No. 161 Site No 275 & 276, 14th&15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bangalore - 560091 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause (10)(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

It is the responsibility of Directors to submit relevant documents with complete and accurate information in accordance with the provisions of the Companies Act, 2013. My responsibility is to express an opinion on these based on my verification. In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sl. No	Name of the Director	DIN
01	Herga Poornachandra Kedilaya	09120129
02	Yermal Giridhar Rao	09120130
03	Vidyalakshmi Rao	10191959
04	Manjula Tadipatri	11034008
05	Jyotsna Rajsekar Belliappa	07241358
06	Nagendra Dattathreya Rao	05100840

Ensuring the eligibility for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Sd/-
Shylendrakumar T R
Practicing Company Secretary
M. No: 10914, COP: 2453
UDIN: A010914H001132364

PR No: I1996KR073600

Place: Bengaluru
Date: 17.08.2026

MD / CFO CERTIFICATE

Financial Reporting and Internal-Control Certification

FINANCIAL CERTIFICATION

Certification by Managing Director and Chief Financial Officer

{As Required under Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015}

We, Mr. Herga Poornachandra Kedilaya, Managing Director and Mr. Yermal Giridhar Rao, Joint Managing Director & Chief Financial Officer of Presstonic Engineering Limited (the "Company") hereby certify to the Board of Directors that:

1. We have reviewed the financial statements and the cash flow statement for the year ended as on 31st March, 2025 and that to the best of our knowledge and belief:

   (a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   (b) These statements together present a true and fair view of the Company's affairs and are incompliance with existing accounting standards, applicable laws and regulations.

2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the financial year which are fraudulent, illegal or in violation of the Company's code of conduct.

3. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

4. We have indicated to the auditors and the Audit Committee that:

   (a) There are no significant changes in internal control over financial reporting during the year,

   (b) There are no significant changes in accounting policies carried out during the year; and

   (c) There were no instances of fraud of which we have become aware and there are no instances of involvement of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For and on behalf of the Board of Directors
PRESSTONIC ENGINEERING LIMITED

SD/-
HERGA POORNACHANDRA KEDILAYA
Managing Director
DIN: 09120129

SD/-
YERMAL GIRIDHAR RAO
Joint Managing Director & CFO
DIN: 09120130

Date: 25.08.2026
Place: Bengaluru

INDEPENDENT AUDITORS' REPORT

Signed Independent Audit Report and Annexures

INDEPENDENT AUDIT ASSURANCE

INDEPENDENT AUDITOR'S REPORT

To

The Members of Presstonic Engineering Limited

(Formerly known as Presstonic Engineering Private Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of Presstonic Engineering Limited ("the Company"), which comprise the Balance Sheet as at 31st Marchst, 2026, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended on that date, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st Marchst, 2026, its Profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the Company in accord ance 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 Statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on the examination of books of account and explanation provided to us, we are of the opinion that there are no materially significant key audit matters that requires disclosure in this report.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's Report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements 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 is 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 on the basis of these Financi al Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probab le that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report On Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, based on our audit we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

The Balance Sheet, the Statement of Profit and Loss, and the Cash Flows Statement dealt with by this report are in agreement with the books of account.

In our opinion, the aforesaid Financial Statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors as on 31st March, 2026, taken on record by the board of directors, none of the directors are disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164 (2) of the Act.

With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls with reference to financial statements.

With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us.

i. The Company has disclosed details regarding pending litigations in note no 51 of financial statements, which would impact its financial position.

ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

v. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultima te Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

viii. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requi rements for record retention.

for GRSM & Associates
Chartered Accountants
Firm registration number: 000863S

Sd/-
Rajgopal A
Partner
Membership Number: 205296
UDIN: 26205296QFKNIL5782
Date: 19th May 2026
Place: Bengaluru

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Presstonic Engineering Limited of even date)

On the basis of the information and explanation given to us during the course of our audit, we report that:

(i)

(a)(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of its Property Plant and Equipment.

(a)(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) All the Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) The company does not have any immoveable properties and hence reporting under clause (i)(c) of paragraph 3 of the Order is not applicable to the Company.

(d) The company has not revalued its Property, Plant, and Equipment during the year. Therefore, reporting under clause (i)(d) of paragraph 3 of the Order is not applicable to the Company.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, reporting under clause (i)(e) of paragraph 3 of the Order is not applicable to the Company.

(ii)

(a) The inventories were physically verified during the year by the Management at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of account.

(b) The Company has been sanctioned working capital limits in excess of Rupees 5 crores, in aggregate, during the financial year, from banks or financial institutions on the basis of security of identified current assets. In our opinion and according to the information and explanations given to us, the amount of current assets as per the Quarterly/Monthly Statements submitted by the Company with such banks are not in agreement with the books of accounts of the Company. The details of such differences in the amount of inventory and trade receivables are as below:

Quarter ending	As per Statements Submitted to Banks	As per Books of Accounts
Q2, FY 2025-26	3,070.96	3,076.18
Q3, FY 2025-26	1,934.73	1,933.68
Q4, FY 2025-26	2,453.16	2,455.25

(Rs in lakhs)

(iii)

According to the information and explanation given to us, the company has not made investments in, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships, or any other parties. Accordingly, reporting under clause (iii) of paragraph 3 of the Order is not applicable to the Company.

(iv)

According to the information and explanations given to us, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Accordingly, reporting under clause (iv) of paragraph 3 of the Order is not applicable to the Company.

(v)

According to the information and explanations given to us, the Company has not accepted deposits from the public in terms of provisions of sections 73 to 76 of the Companies Act, 2013. Therefore, reporting under clause (v) of paragraph 3 of the Order is not applicable to the Company.

(vi)

The Company's business activities are not covered by the Companies (Cost Records and Audit) Rules, 2014 and therefore, reporting under clause (vi) of paragraph 3 of the Order is not applicable to the Company.

(vii)

The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Services Tax, Cess, and other material statutory dues in arrears as at 31st March, 2026 for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there are no amounts in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Services Tax, Cess and other material statutory dues which have not been deposited on account of any dispute.

(viii)

According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix)

According to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

According to the information and explanations given to us, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

According to the information and explanations given to us, the term loans borrowed by the company were applied for the purposes for which they were obtained.

According to the information and explanations given to us, on an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie not been used during the year for long-term purposes by the Company.

According to the information and explanations given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, reporting under clause (ix)(e) of paragraph 3 of the Order is not applicable to the Company.

(f) According to the information and explanations given to us, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, reporting under clause (ix)(f) of paragraph 3 of the Order is not applicable to the Company.

(x)

According to the information and explanations given to us, the Company has not raised money by way of initial public offer/fu rther public offer (including debt instruments). However, the Company has raised money by way of rights issue and has partially utilized the same for the purpose for which they were raised and the details are as given below:

Purpose for which funds were raised	Total Amount raised	Total Amount Utilised	Amount utilized for other purpose	Unutilized balance as at 31-Mar-2026	Details of default (Reason/Delay)	Subsequently rectified
Prepayment of certain borrowings (Planned as per Letter of Offer: Rs. 297.23 lakhs)	297.23	297.23	-	-	-	-
Working Capital Requirements (Planned as per Letter of Offer: Rs. 1,608.69 lakhs)	1,567.83	1,560.71	-	7.12	-	-
General Corporate Expenses (Planned as per Letter of Offer: Rs. 670.00 lakhs)	650.00	630.71	-	19.29	-	-
Issue Related Expenses (Planned as per Letter of Offer: Rs. 121.70 lakhs)	121.70	83.93	-	37.77	-	-
Total	**2,636.76**	**2,572.58**	**-**	**64.18**	**-**	**-**

Nature of fund raised: Equity Shares issued through Rights Issue (Rs in lakhs)

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of paragraph 3 of the Order is not applicable to the Company.

(xi)

According to the information and explanations given to us, no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

To the best of our knowledge, no report under sub-section 12 of Section 143 of the Companies Act has been filed in Form ADT 4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

According to the information and explanations given to us, the Company has not received any whistle-blower complaint during the year and up to the date of this report.

(xii)

The Company is not a Nidhi Company. Accordingly, reporting under clause (xii) of paragraph 3 of the Order is not applicable to the Company.

(xiii)

According to the information and explanations given to us, transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv)

In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of the entity.

We have considered the internal audit reports issued to the Company till date during the year under audit.

(xv)

According to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected to its directors. Accordingly, reporting under clause (xv) of paragraph 3 of the Order is not applicable to the Company.

(xvi)

As per the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934; the Company has not conducted any Non-banking Financial or Housing Finance activities during the year; the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and the Company does not have any CIC as part of the group. Accordingly, reporting under clause (xvi) of paragraph 3 of the Order is not applicable to the Company.

(xvii)

The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

(xviii)

There has been no resignation of the statutory auditors during the year.

(xix)

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx)

As per the information and explanations given to us and on basis of books and records examined by us, since the Company is not required to spend any money under sub-section (5) of section 135 of the Act and hence reporting under clause (xx) of paragraph 3 of the Order is not applicable to the Company.

(xxi)

The company is not required to prepare a consolidated financial statements. Therefore, reporting under clause (xxi) of paragraph 3 of the Order is not applicable to the Company.

for GRSM & Associates
Chartered Accountants
Firm registration number: 000863S

Sd/-
Rajgopal A
Partner
Membership Number: 205296
UDIN: 26205296QFKNIL5782
Date: 19th May 2026
Place: Bengaluru

Annexure - B to the Independent Auditor's Report

Report on the Internal Financial Controls under Clause (I) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Presstonic Engineering Limited ("the Company") as of 31st March, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Inte rnal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

for GRSM & Associates
Chartered Accountants
Firm registration number: 000863S

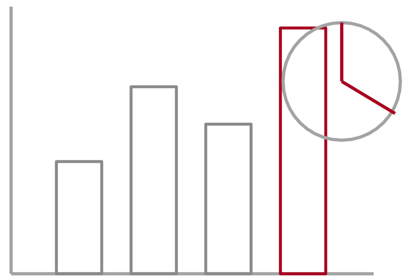
Sd/-
Rajgopal A
Partner
Membership Number: 205296
UDIN: 26205296QFKNIL5782
Date: 19th May 2026
Place: Bengaluru

FINANCIALSTATEMENTS

FINANCIAL STATEMENTS

Balance sheet, profit and loss, cash flow and notes

FINANCIAL STATEMENTS & CASH FLOW



(CIN: L28995KA2021PLC145718 - Formerly known as Presstonic Engineering Private Limited)

Balance Sheet as at 31st March 2026

(Rs. in lakhs)

Particulars	Note	31st March 2026	31st March 2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1,524.11	770.75
(b) Reserves and Surplus	4	3,858.30	1,797.63
Total		5,382.41	2,568.38
(2) Non-current liabilities			
(a) Long-term Borrowings	5	801.87	365.34
(b) Long-term Provisions	6	17.00	9.89
Total		818.87	375.23
(3) Current liabilities			
(a) Short-term Borrowings	7	890.28	1,235.99
(b) Trade Payables	8		
- Due to Micro and Small Enterprises		5.03	2.12
- Due to Others		242.02	248.93
(c) Other Current Liabilities	9	126.73	279.13
(d) Short-term Provisions	10	52.77	22.00
Total		1,316.83	1,788.17
Total Equity and Liabilities		**7,518.11**	**4,731.78**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	1,019.74	976.51
(ii) Intangible Assets	11	598.65	2.77
(iii) Capital Work-in-progress	11	-	50.53
(iv) Intangible Assets under Development		-	29.76
(b) Deferred Tax Assets (net)	12	6.95	14.08
(c) Long term Loans and Advances	13	489.19	40.83
(d) Other Non-current Assets	14	88.50	86.28
Total		2,203.03	1,200.77
(2) Current assets			
(a) Inventories	15	1,490.75	1,320.05
(b) Trade Receivables	16	982.43	1,652.71
(c) Cash and bank balances	17	863.41	291.56
(d) Short-term Loans and Advances	18	1,967.34	255.38
(e) Other Current Assets	19	11.15	11.32
Total		5,315.09	3,531.01
Total Assets		**7,518.11**	**4,731.78**

The accompanying notes form an integral part of the financial statements.

As per our report of even date attached
For GRSM & Associates
Chartered Accountants
Firm's Registration No. 000863S

For and on behalf of the Board of Directors of
Presstonic Engineering Limited

Sd/-
Rajgopal. A
Partner
Membership No. 205296

Place: Bengaluru
Date: 19-May-2026

Sd/-
Herga Poornachandra Kedilaya
Managing Director
DIN: 09120129

Sd/-
Yermal Giridhar Rao
Jt. Managing Director & CFO
DIN: 09120130

Place: Bengaluru

Date: 19-May-2026

(CIN: L28995KA2021PLC145718 - Formerly known as Presstonic Engineering Private Limited)

Statement of Profit and loss for the year ended 31st March 2026

(Rs. in lakhs)

Particulars	Note	31st March 2026	31st March 2025
Revenue from Operations	20	4,050.26	2,103.74
Other Income	21	30.05	40.33
Total Income		4,080.31	2,144.07
Expenses			
Cost of Material Consumed	22	2,044.27	785.77
Change in Inventories of work in progress and finished goods	23	-73.04	-11.89
Employee Benefit Expenses	24	311.30	274.87
Finance Costs	25	233.89	236.84
Depreciation and Amortization Expenses	26	194.97	177.19
Other Expenses	27	1,052.28	592.42
Total expenses		3,763.67	2,055.20
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		316.64	88.87
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		316.64	88.87
Extraordinary Item		-	-
Profit/(Loss) before Tax		316.64	88.87
Tax Expenses			
- Current Tax		49.77	10.25
- Deferred Tax		7.13	-7.78
Profit/(Loss) after Tax		**259.74**	**86.40**
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	28	3.17	1.12
-Diluted (In Rs)	28	3.17	1.12

The accompanying notes form an integral part of the financial statements.

As per our report of even date attached
For GRSM & Associates
Chartered Accountants
Firm's Registration No. 000863S

Sd/-
Rajgopal. A
Partner
Membership No. 205296

Place: Bengaluru
Date: 19-May-2026

For and on behalf of the Board of Directors of
Presstonic Engineering Limited

Sd/-
Herga Poornachandra Kedilaya
Managing Director
DIN: 09120129

Sd/-
Yermal Giridhar Rao
Jt. Managing Director & CFO
DIN: 09120130

Place: Bengaluru
Date: 19-May-2026

(CIN: L28995KA2021PLC145718 - Formerly known as Presstonic Engineering Private Limited)

Cash Flow Statement for the year ended 31st March 2026

(Rs. in lakhs)

Particulars	Note	31st March 2026	31st March 2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax		316.64	88.87
Depreciation and Amortisation Expense		194.97	177.19
Provision for tax		-	-
Effect of Exchange Rate Change		-	-
Loss/(Gain) on Sale / Discard of Assets (Net)		-	-
Bad debt, provision for doubtful debts		-	-
Net Loss/(Gain) on Sale of Investments		-	-
Other Non Cash Items		-5.29	15.11
Dividend Income		-	-
Interest Income		-7.56	-33.41
Finance Costs		233.89	236.84
Operating Profit before working capital changes		**732.66**	**484.61**
Adjustment for:			
Inventories		-170.71	-182.70
Trade Receivables		670.28	-976.75
Loans and Advances		-1,711.95	-10.66
Other Current Assets		0.17	20.74
Other Non current Assets		-2.22	-
Trade Payables		1.30	103.84
Other Current Liabilities		-152.41	243.89
Long term Liabilities		-	-
Short-term Provisions		-2.38	-
Long-term Provisions		7.10	-
Cash (Used in)/Generated from Operations		-628.16	-317.04
Tax paid(Net)		16.62	4.30
Net Cash (Used in)/Generated from Operating Activities		-644.78	-321.34
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-753.78	-481.90
Sale of Property, Plant and Equipment		-	18.50
Purchase of Investments Property		-	-
Sale of Investment Property		-	-
Purchase of Equity Instruments		-	-
Proceeds from Sale of Equity Instruments		-	-
Purchase of Mutual Funds		-	-
Proceeds from Sale/Redemption of Mutual Funds		-	-
Purchase of Preference Shares		-	-
Proceeds from Sale/Redemption of Preference Shares		-	-
Purchase of Government or trust securities		-	-
Proceeds from Sale/Redemption of Government or trust securities		-	-
Purchase of debentures or bonds		-	-
Proceeds from Sale/Redemption of debentures or bonds		-	-
Purchase of Other Investments		-	-
Sale / Redemption of Other Investments		-	-

Cash Flow Statement for the year ended 31st March 2026 | Continued

(Rs. in lakhs)

Particulars	Note	31st March 2026	31st March 2025
Advances for Capital Items		-448.36	-27.14
Proceeds from Loans and Advances		-	-
Investment in Term Deposits		-	-
Investment/ Maturity of Term Deposits		103.17	-58.49
Movement in other non current assets		-	-
Interest received		7.56	33.41
Dividend received		-	-
Net Cash (Used in)/Generated from Investing Activities		**-1,091.41**	**-515.62**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		2,636.76	-
Issue Expenses (Rights Issue of Equity Shares)		-82.47	-
Proceeds from Long Term Borrowings		899.40	440.61
Repayment of Long Term Borrowings		-462.87	-236.56
Proceeds from Short Term Borrowings		-	-
Net Movement of Short Term Borrowings		-345.71	-17.98
Issue Expenses (Rights Issue of Equity Shares)		-	-
Dividends Paid (including Dividend Distribution Tax)		-	-
Interest Paid		-233.89	-236.84
Net Cash (Used in)/Generated from Financing Activities		2,411.22	-50.77
Net Increase/(Decrease) in Cash and Cash Equivalents		675.03	-887.72
Opening Balance of Cash and Cash Equivalents		36.80	924.53
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
Closing Balance of Cash and Cash Equivalents	17	**711.83**	**36.80**
Components of cash and cash equivalents		**31st March 2026**	**31st March 2025**
Cash on hand		1.78	3.59
Cheques, drafts on hand		-	-
Balances with banks in current accounts		710.05	28.92
Bank Deposit having maturity of less than 3 months		-	-
Others		-	4.30
Cash and cash equivalents as per Cash Flow Statement		**711.83**	**36.80**
Other Bank Balance			
Bank Deposit having maturity of greater than 3 months and less than 12 months		151.58	254.76
Bank Deposit having maturity of greater than 12 months		-	-
Less: Deposits reclassified to other non current assets		-	-
Cash and bank balance as per Balance Sheet		**863.41**	**291.56**

Note:
The above Cash Flow Statement has been prepared under the ‘Indirect Method’ as set out in the Accounting Standard 3 (AS-3), “Cash Flow Statements”.

The accompanying notes form an integral part of the financial statements.

As per our report of even date attached
For GRSM & Associates
Chartered Accountants
Firm's Registration No. 000863S

For and on behalf of the Board of Directors of
Presstonic Engineering Limited

Sd/-
Rajgopal. A
Partner
Membership No. 205296

Place: Bengaluru
Date: 19-May-2026

Sd/-
Herga Poornachandra Kedilaya
Managing Director
DIN: 09120129

Sd/-
Yermal Giridhar Rao
Jt. Managing Director & CFO
DIN: 09120130

Place: Bengaluru

Date: 19-May-2026

Notes forming part of the Financial Statements

1 Company Information

Presstonic Engineering Limited (the "Company" or "Presstonic") was first established as a partnership firm under the name and style of "M/s. Presston Engineering Corporation" in accordance with a deed of partnership dated 3rd June, 1996. On March 23, 2021, M/s. Presston Engineering Corporation was converted into a private limited company with the name "M/s. Presstonic Engineering Private Limited" in accordance with the provisions of Section 366, Chapter XXI of the Companies Act, 2013, and a certificate of incorporation dated March 23, 2021 was issued by the Registrar of Companies, CRC. Presstonic Engineering Private Limited was converted to a public limited company on 31-07-2023 with the change of name to "Presstonic Engineering Limited" in accordance with the provisions of the Companies Act, 2013, and a new certificate of incorporation dated July 31,2023 was issued by the Registrar of Companies, Bangalore.

The registered office of the Company is situated at Khata No. 161 Site # 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bangalore 560091, Karnataka. The Company is engaged in the business of manufacturing of Metro Rail Rolling Stock Products, Railway Signaling Products, Infrastructure Products and related products.

2 Significant Accounting Policies

a. Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of The Companies Act, 2013 ("the Act") read with Rule 7 of The Companies (Accounts) Rules, 2014, the provisions of the Act. The accounting policies adopted in the preparation of financial statements have been consistently applied. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to The Companies Act, 2013. Based on the nature of operations and time difference between the provision of services and realization of cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

The financial statements are presented in Indian Rupees (INR) and are rounded off to the nearest lakhs, except share and per share data, which is not rounded off. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

b. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

c. Cash Flow Statement

Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, financing and investing activities of the Company is segregated.

d. Property, Plant and Equipment

Items of Property, plant and equipment are measured at its cost less any accumulated depreciation and any accumulated impairment losses. The cost comprises its purchase price including import duties and non- refundable purchase taxes after deducting trade discounts and rebates and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future economic benefits from the existing asset beyond its previously assessed standard of performance.

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as “Capital Work in Progress.”

e. Intangible assets

Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The company has capitalized all costs relating to acquisition and installation of intangible assets

f. Depreciation and amortization

Depreciation on Property, Plant and Equipment is provided to the extent of depreciable amount on the written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013, which is given in the table below.

The Intangible assets are amortized using straight line method over their estimated useful lives, which is given below. The estimated useful life is reviewed annually by the management.

Depreciation is not recorded on capital work-in progress until construction and installation is completed and the asset is for intended use.

Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years
Computer Software	6 Years

g. Impairment of assets

Assessment for impairment is done at each Balance Sheet date as to whether there is any indication that a non-financial asset, other than inventory and deferred tax, may be impaired. For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets is considered as a cash generating unit.
If any indication of impairment exists, an estimate of the recoverable amount of the individual asset/cash generating unit is made. Asset/cash generating unit whose carrying value exceeds their recoverable amount are written down to the recoverable amount by recognising the impairment loss as an expense in the statement of profit and loss.

h. Leases

Leases are classified into Finance Lease and Operating Lease at the inception of lease and accounted for accordingly. Leases where substantially all the risks and rewards of ownership are transferred to the lessee, even though legal ownership may not be transferred are identified as Finance Leases. All other leases i.e. Leases where the lessor retains the risks and rewards of ownership are considered as Operating Leases. The Company is primarily a Lessee.

Under a finance lease, the leased asset and a corresponding liability are recognised at the present value of the minimum lease payments. Under an operating lease, the lease payments other than refundable deposits are recognised as an expense over the lease term.

i. Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is arrived at by applying weighted average method. Costs comprise direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Net realizable value is the price at which the inventories can be realised in the normal course of business after allowing for the cost of conversion from their existing state to a finished condition.
The valuation for inventories is as follows;

Classification	Valuation Policy
Finished Goods	At lower of cost or net realizable value.
Raw Material	At lower of cost or net realizable value.
WIP	At Cost
Consumables	At Cost

j. Cash and cash equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

k. Revenue recognition

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract, the Company retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. Sales are recognized net of trade discounts, rebates and Goods and Service Tax.
Revenue from rendering of services is recognized when the performance of agreed contractual task has been completed.
Interest income is recognized on accrual basis on the Bank Deposit balance outstanding as at end of financial year.

l. Employee Benefits

Post-employment benefit plans

i. Defined Contribution Plan are post-employment benefit plans under which an enterprise pays fixed contributions into a separate entity (a fund) and will have no obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The Company contributes to the Provident Fund of the employees operated by the Regional Provident Fund Commissioner, which qualifies to be a defined contribution plan.
ii. Defined Benefit Plan are post-employment benefit plans other than defined contribution plans. Gratuity (defined befit plan) : The Company provides for Gratuity, covering eligible employees under Company Gratuity Scheme. On reporting date, liabilities with respect to gratuity plan as determined by an independent actuarial valuation and actuarial gains/losses are charged to the Statement of Profit and Loss Account. The Company has obtained an insurance policy to cover the Gratuity Liabilities of the Company.

Other employee benefits

Short-term Employees Benefits: All employee benefits payable within twelve months of rendering the service are classified as short-term benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, ex-gratia, performance pay etc. in the period in which the employee renders the related service. A liability is recognized for the amount expected to be paid when there is a present obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

m. Foreign currency transactions

The transactions in foreign currency are recorded at the rate of exchange in force at the time the transactions are effected. At the end of each reporting period, monetary items denominated in foreign currencies are translated at the closing exchange rate prevailing at the balance sheet date. Gains / Losses arising out of fluctuations in the exchange rate at the time of settlement or restatement, are recognized as Income / Expense in the period in which they arise.

n. Taxation

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on Accounting for Taxes on Income" (AS-22). The provision made for Income Tax in Accounts comprises both, the current tax and deferred tax. Provision for Current Tax is made on the assessable Income Tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961.

Deferred tax is recognized for all timing differences; being the differences between the taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. The carrying amount of deferred tax asset/liability is reviewed at each Balance Sheet date and consequential adjustments are carried out. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Minimum Alternate Tax credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal Income Tax during the specified period.

o. Segment accounting

The company identifies distinguishable components of the business as business segments based on the business's internal organization and the way they are managed. A segment is considered reportable if its revenue, segment result (profit or loss), or total segment assets are 10% or more of the corresponding totals for all segments. If the total revenue from reportable segments is less than 75% of the company's overall revenue, additional segments are identified as reportable until 75% of the revenue is covered.

The revenues and expenses are allocated to different segments either based on direct attribution or reasonable allocation based on sales to external customers. The assets and liabilities are allocated to each segment based on factors like the segment's direct use of assets and liabilities, and the nature of the segment's operations. Segment liabilities would exclude borrowings and other liabilities incurred for financing purposes.

For secondary segmentation, the company identifies the distinguishable geographic segment that is engaged in providing an individual product or service or a group of related product or services within a specific environment and subject to risks and returns exclusive of other segments, primarily domestic and exports.

p. Provisions, Contingent liabilities and Contingent assets

A provision is recognized when the Company has a present obligation as a result of past event. it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent Liabilities are not recognized but are disclosed in the notes to accounts when there is possible obligation or a present obligation that may, but probably will not, require an outflow of resources, when there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote.

A contingent asset is neither recognized nor disclosed in the financial statements

3 Share Capital

Particulars	31st March 2026	31st March2025
Authorised Share Capital : Equity Shares, of Rs 10 each, 20,000,000 (Previous Year - 8,000,000) Equity Shares	2,000.00	800.00
Issued, Subscribed and Fully Paid up Share Capital: Equity Shares, of Rs 10 each, 15,241,080 (Previous Year - 7,707,480) Equity Shares paid up	1,524.11	770.75
Total	**1,524.11**	**770. 75**

a) 22,35,340 No. of Equity Shares were issued for Consideration other than cash, on incorporation pursuant to the conversion of a Partnership Firm into a Private Limited Company as on 23-03-2021 as per the provisions of Section 366 of the Companies Act 2013.
b) The Company issued fully paid bonus equity shares of 22,35,340 in the ratio of 1:1 as on 22nd May 2023.
c) The Company completed its initial public offer (IPO) of 32,36,800 Equity shares of face value of Rs 10 each at an issue price of Rs 72/- per share amounting to Rs 2,330.50/-lakhs. The equity shares of the company were listed on SME EMERGE Platform of National Stock Exchange of India Limited ("NSE EMERGE") on 18th December 2023.
d) The Company completed its initial public offer (IPO) of 32,36,800 Equity shares of face value of Rs 10 each at an issue price of Rs 72/- per share amounting to Rs 2,330.50/- lakhs. The equity shares of the company were listed on SME EMERGE Platform of National Stock Exchange of India Limited ("NSE EMERGE") on 18th December 2023.
e) The Company had announced a rights issue of up to 77,07,480 Equity Shares of face value Rs 10 each at an issue price of Rs 35 per share (including a premium of Rs 25 per share), aggregating up to Rs 2,697.62 lakhs on the SME EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") to its existing shareholders. The rights issue was offered to eligible equity shareholders in the ratio of 1:1 in accordance with the terms of the Letter of Offer dated 23rd January 2026. Against the total shares offered, 75,33,600 equity shares were subscribed and allotted to the equity shareholders on 9th March 2026. The corresponding proceeds of Rs 2,636.76 lakhs were duly received and accounted for during the year.

(i) Reconciliation of number of shares

Particulars	31st March 2026		31st March 2025	
Equity Shares	**No. of shares**	(Rs. In Lakhs)	**No. of shares**	(Rs. In Lakhs)
Opening Balance	7,707,480	770.75	2,235,340	223.53
Subscribed during the year	7,533,600	753.36	5,472,140	547.21
Deletion	-	-	-	-
Closing balance	**15,241,080**	**1,524.11**	**7,707,480**	**770.75**

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. In case of any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholdings.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31st March 2026		31st March 2025	
Name of Shareholder	**No. of shares**	**In %**	**No. of shares**	**In %**
Herga Poornachandra Kedilaya	3,352,340	0.22	2,234,740	0.29
Yermal Giridhar Rao	3,352,340	0.22	2,234,740	0.29

(iv) Shares held by Promoters at the end of the year 31st March 2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Herga Poornachandra Kedilaya	Equity	3,352,340	0.22	-0.07
Yermal Giridhar Rao	Equity	3,352,340	0.22	-0.07
Shares held by Promoters at the end of the year 31st March 2025				
Name of Promoter	**Class of Shares**	**No. of Shares**	**% of total shares**	**% Change during the year**
Herga Poornachandra Kedilaya	Equity	2,234,740	0.29	-0.21
Yermal Giridhar Rao	Equity	2,234,740	0.29	-0.21

(v) Equity shares movement during 5 years preceding 31st March 2026

Particulars	31st March 2025	31st March 2024	31st March 2023	31st March 2022	31st March 2021
Issued on conversion of P'ship Firm (Nos.)	-		-	-	2,235,340
Issued as bonus (Nos.)	-	2,235,340	-	-	-
Added through IPO (Nos.)	-	3,236,800	-	-	-

4. Reserves and Surplus

(Rs. in lakhs)

Particulars	31st March 2026	31st March 2025
Securities Premium		
Opening Balance	1,415.39	1,415.39
Add: Premium on Issue of Shares	1,883.40	-
Less: Deletion	-	-
Less: Issue Expenses*	82.47	-
Closing Balance	3,216.32	1,415.39
Balance at the beginning of the year	382.24	295.84
Add: Profit/(loss) during the year	259.74	86.40
Balance at the end of the year	641.99	382.24
Total	**3,858.30**	**1,797.63**

*During the year, pursuant to the provisions of Section 52(2)(c) of the Companies Act, 2013., the entire expenses of Rightes Issue of shares has been written off from the Securities Premium Account.

5 Long term borrowings

Particulars	31st March 2026	31st March 2025
Secured Term loans from banks		
-Bank of India	526.37	-
-Canara Bank	-	42.42
Secured Term loans from other parties	103.51	153.39
Unsecured Term loans from banks	37.09	-
Unsecured Term loans from other parties	134.90	61.16
Unsecured Loans and advances from related parties	-	108.37
Total	**801.87**	**365.34**

Particulars of Long-term Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installment
Canara Bank - GECL 1	NCGTC Guarantee	0.09	Rs.470251 + Int.	31
Canara Bank - GECL 2	NCGTC Guarantee	0.09	Rs.127497 + Int.	36
Canara Bank - GECL 3	NCGTC Guarantee	0.09	Rs.241664 + Int.	41
Canara Bank - WCTL	Hypothecation of Current Assets & Machinaries	0.13	Rs.329302	36
Protium Finance Limited - Machinery Loan	Plant & Machinery	0.14	Rs.275605	60
UGRO Capital Limited	Plant & Machinery	0.14	Rs.290639	36
Godrej Finance Limited	Unsecured	0.17	Rs.173048	24
Kotak Mahindra Bank Limited - Business Loan	Unsecured	0.17	Rs.179510	36
Poornachandra Kedilaya	Unsecured	0.14	Rs.960258	30
Protium Finance Limited - Business Loan	Unsecured	0.17	Rs.144021	30
Unity Small Finance Bank Ltd	Unsecured	0.17	Rs.109861	36
Godrej Finance Limited	Unsecured	0.17	Rs. 148859	36
IndusInd Bank	Unsecured	0.15	Rs 174553	37
Unity Small Finance Bank Ltd	Unsecured	0.16	Rs 129187	36
Clix Capital Services Private Limited	Unsecured	0.17	Rs 206167	30
Tata Capital Limited	Unsecured	0.17	Rs 159320	36

Particulars of Long-term Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installment
Bank of India	Secured, Refer Note (f)	0.09	N.A.	Refer Note (f)
Bank of India	Secured, Refer Note (c)	0.09	Rs. 128571	21
Bank of India	Secured, Refer Note (c)	0.09	Rs. 246667	15
Bank of India	Secured, Refer Note (c)	0.09	Rs. 324859	15
Bank of India	Plant & Machinery	0.09	Rs. 163921	84

a) Rate of Interest on loans varies based on RLLR.
b) Current Maturity of Long-term debts are disclosed under schedule Short Term Borrowings
c) All Bank of India loans are secured with a primary security of hypothecation of current assets of the Company, and a collereral security of the residential properties of the directors of the Company as well as a lein on the Fixed Deposits of the Company.
d) There are no defaults in the repayment of borrowings as on the balance sheet date
e) All Canara Bank loans were closed during the year
f) Bank of India loan of Rs 500 lakhs: The principal portion of the loan is repayable in one bullet installment not later than September 2027 and interest is to be serviced by the Company as and when charged in the account

6 Long term provisions

Particulars	31st March 2026	31st March 2025
Provision for employee benefits	17.00	9.89
Total	**17.00**	**9.89**

7 Short term borrowings

Particulars	31st March 2026	31st March 2025
Current maturities of long-term debt	329.41	505.42
Secured Loans repayable on demand from banks		
-Bank of India	560.87	-
-Canara Bank	-	0.85
Secured Other loans and advances		
-Canara Bank-(Bill Discounting Facilities)	-	144.56
-Loan from NSIC - Purchase Bills Discounting - against BG	-	91.89
-Loan from NSIC - Raw Materials against BG	-	493.27
Total	**890.28**	**1,235.99**

Particulars of short term borrowings

Name of Lender/Type of Loan	Rate of Interest	Nature of Security
Canara Bank - Overdraft	0.11	Hypothecation of Current Assets & Machinaries
The National Small Industries Corp. Ltd - RM Loan	0.09	Bank Guarantee issued by Canara Bank
Canara Bank - Supply Bill Discounting	0.09	Hypothecation of Current Assets & Machinaries
Small Industries Development Bank of India - WCTL	0.10	Hypothecation of Current Assets & Covered under CGTMSE
Canara Bank - OD against Fixed Deposit	0.09	Lien on Fixed Deposits
The National Small Industries Corp. Ltd - Bill Discounting	0.10	Bank Guarantee issued by Canara Bank
Bank of India Cash Credit	0.09	Refer Note (d)

Particulars of short term borrowings

a) Canara Bank - Overdraft loan for working capital was closed during the year.
b) The loan from National Small Industries Corp. Ltd was closed during the year.
c) The loan from Small Industries Development Bank of India was closed during the year.
d) Bank of India Cash Credit is secured by hypothecation of the current assets of the Company, as well as collateral security of the residential properties of the directors, and a lein on the Fixed Deposits of the Company.

8 Trade payables

Particulars	31-March-2026	31-March-2025
Due to Micro and Small Enterprises	5.03	2.12
Due to others		
-Advances to others	0.02	-
-Expenses Payable	-	3.79
-Others	242.00	245.14
Total	**247.05**	**251.05**

8.1 Trade Payable ageing schedule as at 31-March-2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	-
MSME	5.03	-	-	-	5.03
Others	238.92	3.11	-	-	242.02
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total	-	-	-	-	**247.06**
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
MSME - Unbilled dues	-	-	-	-	-
Others - Unbilled dues	-	-	-	-	-
Total	-	-	-	-	**247.06**

8.2 Trade Payable ageing schedule as at 31-March-2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	-
MSME	2.12	-	-	-	2.12
Others	246.56	2.37	-	-	248.93
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total	-	-	-	-	251.05
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
MSME - Unbilled dues	-	-	-	-	-
Others - Unbilled dues	-	-	-	-	-
Total	-	-	-	-	**251.05**

8.3 Micro and Small Enterprise

Particulars	31-March-2026		31-March-2025	
	Principal	**Interest**	**Principal**	**Interest**
Amount Due to Supplier	5.03	-	2.12	-
Principal amount paid beyond appointed date	-	-	-	-
Interest due and payable for the year	-	-	-	-
Interest accrued and remaining unpaid	-	-	-	-
Interest paid other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year.	-	-	-	-
Interest paid under Section 16 of MSMED Act to suppliers registered under the MSMED Act beyond the appointed day during the year.	-	-	-	-
Further interest remaining due and payable for earlier years.	-	-	-	-

The suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the company.
.

9 Other current liabilities

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Statutory dues	39.65	24.30
Salaries and wages payable	27.54	26.37
Advances from customers	39.70	203.61
Expenses Payable	19.84	24.85
Total	**126.73**	**279.13**

10 Short term provisions

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Provision for employee benefits	7.09	9.47
Provision for income tax	45.68	12.53
Total	**52.77**	**22.00**

11 Property, Plant and Equipment

(Rs. in lakhs)

Name of Assets	Gross Block				Depreciation and Amortization				Net Block	
	01-Apr-2025	Addition	Deduction	31-Mar-2026	01-Apr-2025	for the year	Deduction	31-Mar-2026	31-Mar-2026	31-Mar-2025
(i) Property, Plant and Equipment										
Building	104.97	0.56	-	105.53	15.54	8.52	-	24.06	81.47	89.43
Plant and Equipment	1,117.89	221.53	-	1,339.41	304.91	151.37	-	456.28	883.13	812.98
Furniture and Fixtures	20.38	3.34	-	23.72	10.94	2.95	-	13.89	9.83	9.44
Vehicles	98.27	-	-	98.27	51.67	14.56	-	66.22	32.05	46.61
Office equipment	23.90	3.82	-	27.72	10.63	7.09	-	17.72	10.00	13.27
Computers	13.60	1.60	-	15.21	8.82	3.14	-	11.96	3.25	4.79
Total	1,379.01	230.85	-	1,609.86	402.50	187.62	-	590.12	1,019.74	976.51
Previous Year	1,009.65	407.43	38.07	1,379.01	246.29	175.98	19.78	402.50	976.51	763.36

(ii) Intangible Assets

Computer software	7.64	-	-	7.64	4.87	1.21	-	6.08	1.56	2.77
Models, Designs & Prototypes	-	29.76	-	29.76	-	0.38	-	0.38	29.38	-
Branding	-	573.47	-	573.47	-	5.76	-	5.76	567.71	-
Total	7.64	603.23	-	610.87	4.87	7.35	-	12.22	598.65	2.77
Previous Year	7.64	-	-	7.64	3.66	1.21	-	4.87	2.77	3.98
(iii) Capital Work-in-progress	-	-	-	-	-	-	-	-	-	50.53
(iv) Intangible Assets under Development	-	-	-	-	-	-	-	-	-	29.76

Company was in the process of making 'Dies and Tools' required for products that are in the pipeline, which were capitalized during FY 2025-26

Company is in the process of 'Develping, Designing and Prototyping' some products that are in the pipeline.

(iii) Capital Work-in-progress

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Opening Balance	50.53	-
Add: Addition during the year	129.34	50.53
Less: Capitalised during the year	179.86	-
Closing Balance	**0.00**	**50.53**

Capital Work-in-Progress Ageing Schedule *(Rs. in lakhs)*

Particulars	31-March-2026	31-March-2025
Opening Balance	50.53	-
Add: Addition during the year	129.34	50.53
Less: Capitalised during the year	179.86	-
Closing Balance	**0.00**	**50.53**

Capital Work-in-Progress	Amount in CWIP for a period of				31-Mar-2026	Amount in CWIP for a period of				31-Mar-2025
	Less than 1 year	1 -2 Years	2-3 Years	More than 3 Years	Total	Less than 1 year	1 -2 Years	2-3 Years	More than 3 Years	Total
Projects in progress	-	-	-	-	-	50.53	-	-	-	50.53
Projects temporarily suspended	-	-	-	-	-	-	-	-	-	-

(iv) Intangible Assets under Development

Particulars	31-March-2026	31-March-2025
Opening Balance	29.76	-
Add: Addition during the year	-	29.76
Less: Capitalised during the year	29.76	-
Closing Balance	**-**	**29.76**

Intangible assets under development ageing Schedule

Intangible assets under development	Amount in CWIP for a period of				31-March-2026	Amount in CWIP for a period of				31-March-2025
	Less than 1 year	**1 -2 Years**	**2-3 Years**	**More than 3 Years**	**Total**	**Less than 1 year**	**1 -2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
Projects in progress	-	-	-	-	-	29.76	-	-	-	29.76
Projects temporarily suspended	-	-	-	-	-	-	-	-	-	-

12 Deferred tax assets net

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Deferred tax assets net	6.95	14.08
Total	**6.95**	**14.08**

12.1 Significant Components of Deferred Tax

Particulars	31-March-2026	31-March-2025
Deferred Tax Asset		
Expenses provided but allowable in Income tax on Payment basis	7.60	5.85
Provision for doubtful debts		
Difference between book depreciation and tax depreciation	-	8.24
Gross Deferred Tax Asset (A)	**7.60**	**14.08**
Deferred Tax Liability		
Difference between book depreciation and tax depreciation	0.65	-
Gross Deferred Tax Asset (B)	**0.65**	
Net Deferred Tax Assets (A)- (B)	**6.95**	**14.08**

12.1 Significant components of Deferred Tax charged during the year *(Rs. in lakhs)*

Particulars	31-March-2026	31-March-2025
Expenses provided but allowable in Income tax on Payment basis	-1.75	-5.39
Provision for doubtful debts	-	1.80
Total	**7.13**	**-7.78**

13 Long term loans and advances

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Capital Advances	489.19	40.83
Total	**489.19**	**40.83**

14 Other non- current assets

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Security Deposits		
-Electricity Deposit	4.72	4.72
-Other Deposits	7.27	1.55
-Rental Deposit	76.51	80.01
Total	**88.50**	**86.28**

15 Inventories

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Raw materials	780.66	683.00
Work-in-progress	710.09	637.05
Total	**1,490.75**	**1,320.05**

16 Trade receivables

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Unsecured considered good	982.43	1,652.71
Total	**982.43**	**1,652.71**

16.1 Trade Receivables ageing schedule as at 31-March-2025

(Rs. in lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	-
Undisputed Trade receivables- considered good	751.71	3.50	97.96	3.14	126.12	982.43
Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total	-	-	-	-	-	**982.43**
Undue - considered good	-	-	-	-	-	-
Undue - considered doubtful	-	-	-	-	-	-
Provision for doubtful debts	-	-	-	-	-	-
Total	-	-	-	-	-	**982.43**

16.2 Trade Receivables ageing schedule as at 31-March-2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	-
Undisputed Trade receivables- considered good	1,524.98	1.04	-	3.50	123.19	1,652.72
Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total	-	-	-	-	-	**1,652.72**
Undue - considered good	-	-	-	-	-	-
Undue - considered doubtful	-	-	-	-	-	-
Provision for doubtful debts	-	-	-	-	-	-
Total	-	-	-	-	-	**1,652.72**

17 Cash and bank balances

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Cash on hand	1.78	3.58
Balances with banks in current accounts	710.05	28.92
-Deposits	-	4.30
Cash and cash equivalents - total	711.83	36.80
Other Bank Balance	151.58	254.76
Total	**863.41**	**291.56**

(Rs. in lakhs)

18 Short term loans and advances

Particulars	31-March-2026	31-March-2025
Loans and advances to employees	2.97	4.31
Advances to suppliers	1,737.57	101.79
Balances with Government Authorities	71.12	22.79
Other loans and advances (Unsecured, considered good)		
-Advance Tax and TDS/TCS Receivable	4.33	2.11
-Advances (Under Litigation)	25.10	25.10
-Other Receivables	66.23	66.23
-Prepaid Expenses	60.02	33.05
Total	**1,967.34**	**255.38**

19 Other current assets

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Others	-	4.01
Unclaimed GST Credits	11.15	7.31
Total	**11.15**	**11.32**

20 Revenue from operations

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Sale of products		
-Domestic	3,608.63	1,981.49
-Exports	441.63	122.25
Total	**4,050.26**	**2,103.74**

21 Other Income

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Interest Income	7.56	33.41
Other non-operating income (net of expenses)	-	0.47
Balances Written Back	5.29	0.62
Duty Drawback	3.03	1.50
Exchange Gain	13.49	4.12
Profit on Sale of Machinery	-	0.21
Subsidy Received	0.68	-
Total	**30.05**	**40.33**

22 Cost of Material Consumed

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Raw Material Consumed		
Opening stock	683.00	512.18
Purchases	2,117.67	952.38
Adjustment	24.27	4.20
Less: Closing stock	780.66	683.00
Total	**2,044.27**	**785.77**

23 Change in Inventories of work in progress and finished goods

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Opening Inventories		
Finished Goods	-	39.93
Work-in-progress	637.05	585.23
(less closing) inventories work in progress	710.09	637.05
Total	**-73.04**	**-11.89**

24 Employee benefit expenses

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Salaries and wages	259.26	218.27
Staff welfare expenses	11.96	18.78
Bonus	22.58	14.19
Employers Contribution to PF & ESI	10.07	10.31
Gratuity	7.43	13.32
Total	**311.30**	**274.87**
Defined Contribution Plan		
Employers Contribution to Provident Fund	10.07	10.29

Changes in the present value of the defined obligations

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Gratuity		
Defined Benefit Obligation at beginning of the year	37.79	22.99
Current Service Cost	7.09	7.07
Interest Cost	2.50	1.66
Actuarial (Gain) / Loss	-0.76	6.07
Benefits Paid	-2.70	-
Defined Benefit Obligation at year end	**43.92**	**37.79**

Changes in the fair value of plan assets

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Gratuity		
Fair value of plan assets as at the beginning of the year	18.43	16.36
Expected return on plan assets	1.26	1.20
Contributions	-	0.58
Benefits paid	-	-
Fair value of plan assets as at the beginning of the year	18.43	16.36
Actuarial gain/ (loss) on plan assets	0.14	0.28
Fair value of plan assets as at the end of the year	**19.83**	**18.43**

Reconciliation of present value of defined benefit obligation and fair value of assets

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Gratuity		
Present value obligation as at the end of the year	43.92	37.79
Fair value of plan assets as at the end of the year	19.83	18.43
Unfunded net liability recognized in balance sheet	-24.09	-19.37
Amount classified as:		
Short term provision	7.09	9.47
Long term provision	17.00	9.89

Expenses recognized in Profit and Loss Account

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Gratuity		
Current service cost	7.09	7.07
Interest cost	2.50	1.66
Expected return on plan assets	-1.26	-1.20
Net actuarial loss/(gain) recognized during the year	-0.90	5.79
Total expense recognized in Profit and Loss	**7.43**	**13.32**

Investment details of the Plan Assets

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Gratuity		
Assets Under Insurance Schemes	19.83	18.43
Total Fund Balance	**19.83**	**18.43**

Investment details of the Plan Assets

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Gratuity		
Assets Under Insurance Schemes	19.83	18.43
Total Fund Balance	**19.83**	**18.43**

Actuarial assumptions

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Gratuity		
Discount Rate	0.08	0.07
Expected Rate of increase in Compensation Level	0.07	0.07
Expected Rate of return on Plan assets	0.07	0.07
Mortality Rate	IALM2012-14	IALM2012-14
Retirement Age	58 years	58 years

General Description of the plan

The Entity operates gratuity plan through a trust wherein every employee is entitled to the benefit equivalent to fifteen days salary last drawn for each completed year of service. The same is payable on termination of service or retirement, whichever is earlier. The benefit vests after five years of continuous service. In case of some employees, the Entity's scheme is more favourable as compared to the obligation under Payment of Gratuity Act, 1972.

Net assets/liability & actuarial experience gain/(loss) for present benefit obligation ('PBO') and plan assets

Particualrs	31-03-2021	31-03-2022	31-03-2023	31-03-2024	31-03-2025
PBO	10.00	12.35	16.05	22.99	37.79
Plan assets	-	-	-	16.36	18.43
Net assets/(liability)	-10.00	-12.35	-16.05	-6.63	-19.37
Experience gain/(loss) on PBO	0.00	-0.27	-0.52	0.43	4.73
Experience gain /(loss) on plan assets	-	-	-	0.62	-0.28

26 Depreciation and amortization expenses

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Depreciation on property, plant and equipment	194.97	177.19
Total	**194.97**	**177.19**

27 Other expenses

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Bad debts	-	2.74
Freight outward	121.68	17.32
Insurance	5.28	3.14
Power and fuel	32.94	22.63
Rent	103.25	66.62
Rates and taxes	31.04	11.11
Selling & Distribution Expenses	3.97	-
Miscellaneous expenses	0.62	0.52
Board Meeting Expenses	1.49	0.83
Computer Maintenance	2.93	1.81
Conveyance Charges	10.82	16.17
Director Sitting Fees	15.70	15.20
Job Work and Labour Charges	581.87	294.07
Late Payment Charges	4.79	14.71
Marketing Expenses	33.62	36.94
Office Expenses	0.22	0.52
Printing and Stationery	1.46	2.26
Professional & Consultancy Charges	53.38	49.41
Registration Charges	-	0.47
Repairs and Maintenance	8.39	5.26
Security Charges	28.89	26.57
Software Expenses	7.09	1.37
Telephone & Internet Expenses	2.85	2.75
Total	**1,052.28**	**592.42**

28 Earning per share

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Profit attributed to equity shareholders (in lakhs)	259.74	86.40
Weighted average number of Equity Shares	8,182,200	7,707,480
Earnings per share basic (Rs)	3.17	1.12
Earnings per share diluted (Rs)	3.17	1.12
Face value per equity share (Rs)	10	10

29 Auditors' Remuneration

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Payments to auditor as		
- Auditor	4.00	4.00
- for taxation matters	1.50	1.50
- for certification	1.50	-
Total	**7.00**	**5.50**

30 Contingent Liabilities and Commitments

Particulars	31-March-2026	31-March-2025
Claims against the Company not acknowledged as debt-		
- TDS/ IT Demand	-	4.37
Guarantees issued by Banks on behalf of the Company	699.98	719.37
Commitments -		
- Estimated amount of contracts remaining to be executed on capital	264.47	3.94
Total	**964.45**	**727.68**

31 Leases

All lease arrangements entered into by the Company are cancellable in nature. Accordingly, there are no future minimum lease payments under non-cancellable operating leases.

32 Earnings in foreign currencies

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Export of Goods calculated on FOB basis	441.62	122.25
Total	**441.62**	**122.25**

33 Expenditure made in Foreign Currencies

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Professional and Consultation Fees	-	14.63
Total	**-**	**14.63**

34 Value of Import on CIF basis

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Capital goods	-	41.00
Tools and Sundry Items	7.59	2.25
Total	**7.59**	**43.26**

35 Un-hedged foreign currency exposure

(Rs. in lakhs)

The foreign currency exposure of the company is not hedged. A details of Unhedged foreign currency exposure at the year end is given below:

Particulars	Foreign Currency(FC)	31-March-2026	31-March-2025	31-March-2026	31-March-2025
	-	**Amount in FC**	**Amount in FC**	**Amount in INR**	**Amount in INR**
Trade Receivables	Euro	0.49	0.26	52.07	24.11
Trade Payables	Euro	0.02	-	1.80	-
Trade Payables	USD	0.16	-	15.23	-
Advance to Suppliers	USD	0.01	0.00	0.50	0.29
Total	-	**0.68**	**0.26**	**69.61**	**24.40**

36 Segment Reporting

(Rs. in lakhs)

Business Segment

Business segments are determined based on the nature of products and the end-use industries to which such products are supplied.

Particulars	31-March-2026		
	External	Intersegment	Total
Revenue			
Metro Rail Components	1,936.68	-	1,936.68
Infrastructure Engineering Products	855.11	-	855.11
General Fabrication Stainless Steel	859.85	-	859.85
Others	398.61	-	398.61
Total Revenue	**4,050.26**	**-**	**4,050.26**
Result			
Metro Rail Components	845.26	-	845.26
Infrastructure Engineering Products	373.21	-	373.21
General Fabrication Stainless Steel	375.28	-	375.28
Others	173.98	-	173.98
Total Segment Result	**1,767.73**	**-**	**1,767.73**
Unallocated corporate expenses	-	-	1,247.25
Operating Profit	-	-	520.48
Finance Costs	-	-	233.89
Other Income	-	-	-30.06
Profit before tax	-	-	**316.65**
Provision for current tax	-	-	49.77
Provision for deferred tax	-	-	7.13
Prior period taxes	-	-	-
Profit for the period	-	-	**259.74**

a) Segment revenues are directly attributable to the respective reportable segments. Since disaggregated cost data at the segment level is not separately maintained, total allocable costs have been apportioned to each reportable segment in proport ion to its share of total segment revenue. Management is of the view that this basis provides a reasonable and systematic approximation of cost incurrence across segments.

b) Assets and liabilities used in the business are not identified to any of the reportable segments as these are used interchangeably between different segments. The Management believes that it is currently not practical to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available data is onerous.

c) Since this is the first time of reporting under the said standard, figures of previous year have not been furnished.

Additional Information by Geographies

(Rs. in lakhs)

Particulars	31-March-2026
Revenue by Geographical Market	
In India	3,611.17
Outside India	439.09
Total	**4,050.26**

37 Related Party Disclosure

(i) List of related parties

List of Related Parties	Relationship
Herga Poornachandra Kedilaya	Managing Director
Yermal Giridhar Rao	Joint Managing Director & CFO
Vidyalakshmi Rao	Non-Executive Director
Manjula Tadipatri	Non-Executive Director (Refer Note (a))
Jyotsna Rajsekar Belliappa	Non-Executive Independent Director
Nagendra Dattathreya Rao	Non-Executive Independent Director & Chairman of the Board
Sudha Gajanana Hegde	Company Secretary (Resigned w.e.f. 7th March 2026)
H.Chandrasekar Kedilaya	Relative of Managing Director
Kodipadi Yeradithaya Supriya Murthy	Non Executive Director (Cessation w.e.f. 1st May 2025)

(ii) Related Party Transactions

Particulars	Relationship	31-March-2026	31-March-2025
Salary & Bonus			
- Herga Poornachandra Kedilaya	Managing Director	22.05	22.05
- Yermal Giridhar Rao	Joint Managing Director & CFO	22.05	22.05
Salary			
- Sudha Gajanana Hegde	Company Secretary (Resigned w.e.f. 7th March 2026)	6.43	5.96
Sitting Fees			
- Vidyalakshmi Rao	Non-Executive Director	0.90	0.60
- Kodipadi Yeradithaya Supriya Murthy	Non-Executive Director (Cessation w.e.f. 1st May 2025)	-	0.50
- Jyotsna Rajsekar Belliappa	Non-Executive Independent Director	6.50	4.00
- Nagendra Dattathreya Rao	Non-Executive Independent Director & Chairman of the Board	7.50	8.50
- Manjula Tadipatri	Non-Executive Director (Refer Note (a))	0.80	-
Repayment of Borrowings			
- Herga Poornachandra Kedilaya	Managing Director	238.75	-
- Yermal Giridhar Rao	Joint Managing Director & CFO	77.00	-
Unsecured Loan to the Company			
- Herga Poornachandra Kedilaya	Managing Director	77.00	200.00
- Yermal Giridhar Rao	Joint Managing Director & CFO	77.00	-
Interest Payment			
- Herga Poornachandra Kedilaya	Managing Director	20.95	13.09
Collateral Charges			
- H.Chandrasekar Kedilaya	Relative of Managing Director	-	27.91

(ii) Related Party Balance *(Rs. in lakhs)*

Particulars	Relationship	31-March-2026	31-March-2025
Salary & Bonus			
- Herga Poornachandra Kedilaya	Managing Director	1.51	1.30
- Yermal Giridhar Rao	Joint Managing Director & CFO	1.51	1.30
- Sudha Gajanana Hegde	Company Secretary (Resigned w.e.f. 7th March 2026)	0.09	0.46
Other Receivables *			
- Herga Poornachandra Kedilaya	Managing Director	33.11	33.11
- Yermal Giridhar Rao	Joint Managing Director & CFO	33.11	33.11
Unsecured Loan			
- Herga Poornachandra Kedilaya	Managing Director	116.04	201.42

*The amount receivable from the promoters, which pertain to the partnership (pre-conversion) period.

a) Manjula Tadipatri was appointed as an Additional Director on 13th May 2025 by the Board of Directors to hold office up the date of the next AGM and was then appointed as a Non-Executive Director at the Annual General Meeting held on 19th September 2025.

38 Utilisation of Funds raised through Rights Issue (as at the end of the respective financial year)

(Rs. in lakhs)

Particulars	31-March-2026	31-March-2025
Prepayment of Borrowings (Planned as per Letter of Offer: Rs. 297.23 lakhs)	297.23	-
Working Capital Requirements (Planned as per Letter of Offer: Rs. 1,608.69 lakhs)	1,560.71	-
General Corporate Expenses (Planned as per Letter of Offer: Rs. 670.00 lakhs)	630.71	-
Issue Related Expenses (Planned as per Letter of Offer: Rs. 121.70 lakhs)	83.93	-
Total	**2,572.58**	

a) During the year, the Company raised funds through Rights Issue on the EMERGE platform of the National Stock Exchange of India Limited ("NSE") at an issue price of Rs 35/- per share. 75,33,600 Equity Shares of face value of Rs 10 each at a premium of Rs 25/- per share were allotted to existing shareholders on 9th March 2026 for a total amount of Rs. 2,636.76 lakhs.
b) The utilisation figures above are based on payments made to vendors/parties and represent amounts inclusive of GST and net of TDS.
c) The unutilised funds as at 31st March 2026 have been temporarily held as current/ fixed deposits with scheduled commercial banks pending utilisation for the stated objects of the Issue, in accordance with applicable regulations and the Company's investment policy.

39 Loans and Advances given to Related Parties

The Company, during the year, has not granted any Loans or Advances to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) and hence reporting in this regard is not applicable. However, there is an amount receivable from the promoters, which pertain to the partnership (pre-conversion) period.

40 Security of Current Assets Against Borrowings

The company is required to submit monthly statements of inventories and receivables to the bank. The statements of inventories and receivables filed by the Company with banks were generally in agreement with the books of accounts except on a few occasions, the reconciliation for which is provided in the table below:

Reconciliation between Current Assets as per Quarterly statement filed with Bank and Current Asset as per Books of Account

(Rs. in lakhs)

Quarter	Name of the Bank	Particulars of Securities provided	Amount as per books of account	Amount as reported in the quarterly statement	Amount of difference	Reason for material discrepancies
Q2, FY 2025-26	Bank of India	Stock and Book Debts	3,076.18	3,070.96	5.22	Refer Note (b)
Q3, FY 2025-26	Bank of India	Stock and Book Debts	1,933.68	1,934.73	-1.05	Refer Note (b)
Q4, FY 2025-26	Bank of India	Stock and Book Debts	2,455.25	2,453.16	2.09	Refer Note (b)

a) There were no borrowings against security of assets during the first quarter of the year, and hence, no statements relating to current assets were submitted to the bank.
b) The disagreements were because these statements were provided on provisional basis.

41. Details of Benami Property held

There are no proceedings which have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

42. Wilful Defaulter

The Company has not been declared as wilful defaulter by any bank or financial Institution (as defined under Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

43. Relationship with Struck off Companies

The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

44. Registration of Charge

The Company does not have any charges or satisfaction which are yet to be registered with Registrar of Companies beyond the statutory period.

45. Compliance with number of layers of companies

The company does not have any subsidiaries and hence disclosure related to non compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

46. Ratio analysis

Particulars	Numerator/Denominator	31st March 2026	31st March 2025	Change in %
(a) Current Ratio	Current Assets/ Current Liabilities	4.04	1.97	1.04
(b) Debt-Equity Ratio	Total Debts/ Shareholder's Equity	0.31	0.62	-0.50
(c) Debt Service Coverage Ratio	Earning available for Debt Service/ Debt Service	1.19	1.16	0.03
(d) Return on Equity Ratio	Profit after Tax/ Average Shareholder's Equity	0.07	0.03	0.91
(e) Inventory turnover ratio	Total Turnover/ Average Inventories	2.88	1.71	0.68
(f) Trade receivables turnover ratio	Total Turnover/ Average Trade Receivable	3.07	1.81	0.70
(g) Trade payables turnover ratio	Total Purchases/ Average Trade Payable	8.50	4.78	0.78
(h) Net capital turnover ratio	Total Turnover/ Closing Working Capital	1.01	1.21	-0.16
(i) Net profit ratio	Net Profit/ Total Turnover	0.06	0.04	0.56
(j) Return on Capital employed	Earning before interest and taxes/ Capital Employed	0.08	0.08	-0.00
(k) Return on investment	Return on Investment/ Total Investment	0.17	0.11	0.52

Reasons for Variances

i. Return on Equity, Net Profit Ratio, and Return on Investment are having significant variances due to increase in the net profit for the year compared to that of the previous year.

ii. During the previous year, the Ratio of Trade Receivables was low due to high turnover towards the close of the year, whereas in the current year, the ratio has improved.

iii. Higher inventory holding required for manufacture for orders on hand has impacted the inventory turnover ratio.

iv. Additional working capital requirements during the year were partly met through the Rights Issue proceeds, consequentially affecting the Current Ratio, Debt-Equity Ratio, and Trade Payables Turnover Ratio.

48. Disclosure where company has given loan or invested to other person or entity to lend or invest in another person or entity

The company has not advanced or given loan or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries and hence disclosure in this regard is not applicable.

48. Disclosure where company has received fund from other person or entity to lend or invest in other person or entity

The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, and hence disclosure in this regard is not applicable.

49. Undisclosed Income

The Company does not have any transaction which not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Further, there are no transactions which are previously unrecorded income and related assets that were recorded in the books of accounts during the year.

50. CSR Expenditure

During the immediate preceding financial year the Company did not cross the threshold limits stipulated under Sub-Section (1) of Section 135 of the Companies Act, 2013, hence, the Company was not required to spend any amount towards corporate social responsibility during the financial year ended 31st March 2026 .

51. Details of Crypto Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year, and hence disclosure relating to profit or loss on transactions involving Crypto/Virtual Currency and amount of currency held as at the reporting date and deposits or advances from any person for the purpose of trading or investing in Crypto/virtual currency is not applicable.

52. Note on Impact of New Labour Codes

The Company has evaluated the impact of the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, "the Labour Codes"), effective 21st November 2025, on its operations and financial statements. The consequential effects, including re-measurement of employee benefit obligations and related provisions, have been duly recognised in the Statement of Profit and Loss for the year ended and the Balance Sheet as at 31st March 2026

53. Pending Litigation

The Company has filed criminal complaints under Section 138 of the Negotiable Instruments Act, 1881, against (i) a service provider for Rs. 25.10 lakhs and (ii) a machinery vendor for Rs. 4.50 lakhs, in respect of cheques issued towards outstanding dues that were dishonored due to insufficient funds. The cases are pending before the competent Magistrate Court. Based on legal advice, the management considers the amounts recoverable and no provision is required as at the reporting date

54. Bank Guarantee

The Company has obtained a Bank guarantee from Bank of India and issued to various parties and balance outstanding as on 31st March 2026 amounting to Rs.6.99 lakhs (PY: 719.37 lakhs/- from Canara Bank

55 Confirmations

Balances of the Trade Receivables, Trade Payable, Loans and Advances and other current liabilities are subject to confirmation and reconciliation.

56 . Regrouping

The previous year figures have been reclassifed / regrouped / rearranged to conform to this year's classification. Figures in brackets indicate those for previous years.

57. Events after the Balance Sheet date

There were no significant events that occurred after the Balance Sheet date that required any adjustments to the financials.

As per our report of even date attached
For GRSM & Associates
Chartered Accountants
Firm's Registration No. 000863S

Sd/-
Rajgopal. A
Partner
Membership No. 205296

Place: Bengaluru
Date: 19-May-2026

For and on behalf of the Board of Directors of
Presstonic Engineering Limited

Sd/-
Herga Poornachandra Kedilaya
Managing Director
DIN: 09120129

Sd/-
Yermal Giridhar Rao
Jt. Managing Director & CFO
DIN: 09120130

Place: Bengaluru Date:
19-May-2026

PRESSTONIC ENGINEERING LIMITED

NSE EMERGE: PRESSTONIC | CIN: L28995KA2021PLC145718

REGISTERED OFFICE

Khata No. 161, Site Nos. 275 & 276, 14th & 15th Cross,
Kareem Saab Layout, Peenya, Hegganahalli,
Vishwaneedam, Bengaluru - 560091, Karnataka, India

T: +91 80 2348 0001 **E:** cs@presstonengg.co **W:** www.presstonic.com