

# PRECISION METALIKS LIMITED

November 13, 2025

To  
The Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1, G-Block  
Bandra Kurla Complex, Bandra (East)  
Mumbai – 400051

NSE Scrip: PRECISION

Subject: Outcome of the Board Meeting

Dear Sir / Madam

Pursuant to the Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the Company in their Meeting held today i.e., November 13, 2025 has inter-alia considered and approved the Unaudited Standalone Financial Results along with the Limited Review Report issued by M/s PPKG & Co., Statutory Auditors of the Company.

In furtherance to the intimation filed by the Company dated September 30, 2025 the Trading Window for trading in Equity Shares of the Company, which is closed from October 1, 2025 till 48 hours after the declaration of the Unaudited Financial Results, shall be opened after the expiry of forty-eight hours after declaration of the said Results.

The Financial Results will be placed on the website of the Company at [www.precision-metaliks.com](http://www.precision-metaliks.com) and also on the website of the National Stock Exchange of India Limited at [www.nseindia.com](http://www.nseindia.com)

The Board Meeting commenced at 3:00 P.M. and concluded at 4:18 P.M.

This is for your information and record.

For Precision Metaliks Limited

Devarapalli Ramesh Babu  
Whole-Time Director  
DIN: 02163058

**PRECISION METALIKS LIMITED**  
**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025**

(Figures in Lakhs)

	Particulars	Half - Year Ended			Year Ended	
		30-09-2025	31-03-2025	30-09-2024	31-03-2025	31-03-2024
		Unaudited	Audited	Unaudited	Audited	Audited
<b>I</b>	<b>Income</b>					
(a)	Revenue from Operations	1,046.31	4,953.47	7,759.45	12,712.92	19,578.75
(b)	Other Income	140.97	298.25	142.38	440.62	64.50
	<b>Total Revenue</b>	<b>1,187.28</b>	<b>5,251.72</b>	<b>7,901.83</b>	<b>13,153.54</b>	<b>19,643.25</b>
<b>II</b>	<b>Expenses</b>					
(a)	Cost of Material Consumed	736.54	4,252.72	6,862.10	11,114.81	15,458.89
(b)	Purchase of Stock in Trade	310.19	562.63	439.22	1,001.84	2,925.11
(c)	Changes in Inventories of Stock-in-Trade, Work in Progress and Finished Goods	-	111.59	(72.97)	38.62	(8.46)
(d)	Employee Benefit Expenses	37.03	131.61	84.83	216.44	270.89
(e)	Finance Cost	179.22	195.41	181.40	376.81	97.89
(f)	Depreciation and Amortisation Expenses	5.82	8.06	8.02	16.09	15.52
(g)	Other Expenses	514.81	72.32	238.25	310.58	157.50
	<b>Total Expenses</b>	<b>1,783.61</b>	<b>5,334.34</b>	<b>7,740.85</b>	<b>13,075.19</b>	<b>18,917.34</b>
<b>III</b>	<b>Profit / (Loss) Before Exceptional Items and Tax</b>	<b>(596.33)</b>	<b>(82.62)</b>	<b>160.98</b>	<b>78.35</b>	<b>725.91</b>
	Exceptional Items	-	-	-	-	-
	<b>Profit / (Loss) Before Tax</b>	<b>(596.33)</b>	<b>(82.62)</b>	<b>160.98</b>	<b>78.35</b>	<b>725.91</b>
<b>IV</b>	<b>Tax Expense:</b>					
(1)	Current Tax	-	(45.31)	45.39	0.08	48.27
(2)	Deferred Tax	0.27	(0.81)	(0.32)	(1.14)	(0.75)
	<b>Profit / (Loss) for the Period from Continuing Operations</b>	<b>(596.60)</b>	<b>(36.50)</b>	<b>115.91</b>	<b>79.41</b>	<b>678.39</b>
	Profit / (Loss) from Discontinued Operations	-	-	-	-	-
	Tax Expense of Discontinued Operations	-	-	-	-	-
	<b>Profit / (Loss) from Discontinued Operations (After Tax)</b>					-
<b>V</b>	<b>Profit / (Loss) for the Period</b>	<b>(596.60)</b>	<b>(36.50)</b>	<b>115.91</b>	<b>79.41</b>	<b>678.39</b>
	Other Comprehensive Income					
A (i)	Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
B (i)	Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	<b>Total Comprehensive Income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VI</b>	<b>Earnings Per Equity Share - Basic and Diluted</b>	<b>(2.60)</b>	<b>(0.16)</b>	<b>0.50</b>	<b>0.35</b>	<b>2.95</b>

**Notes to Accounts:**

- The above Unaudited Standalone Financial Results of the Company for the half-year period ended September 30, 2025 as reviewed by the Audit Committee and have been approved by the Board of Directors at their respective Meetings held on November 13, 2025.
- The Financial Results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognized Accounting Practices and Policies, as applicable.
- The Company operates in single segment of business i.e., processing of raw-casted alloy wheels by rendering value added services and other engineering services.
- The Statutory Auditors have carried out Limited Review of the Financial Results and have expressed an unmodified opinion thereon. The Report does not have any impact on the Results.
- Figures for the previous periods have been regrouped / reclassified, whenever necessary, to confirm to current period classification / disclosures.

Date: 13-Nov-2025  
Place: Visakhapatnam

For Precision Metaliks Limited



*(Signature)*  
Devarajulu Ramesh Babu  
Whole-Time Director  
DIN: 02163058

**PRECISION METALIKS LIMITED**  
**BALANCE SHEET AS AT SEPTEMBER 30, 2025**

(Figures in Lakhs)

Particulars	As at 30-09-2025	As at 31-03-2025
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
Share Capital	2,295.91	2,295.91
Reserves and Surplus	5,866.89	6,463.50
Money received against Share Warrants	-	-
	<b>8,162.80</b>	<b>8,759.41</b>
Share Application Money Pending Allotment		
<b>Non-Current Liabilities</b>		
Long Term Borrowings	3,969.97	3,939.39
Deferred Tax Liabilities (Net)	-	-
Other Long Term Liabilities	-	-
Long Term Provisions	-	-
	<b>3,969.97</b>	<b>3,939.39</b>
<b>Current Liabilities</b>		
Short Term Borrowings	-	-
Trade Payables	-	-
- Total Outstanding Dues to MSMEs	-	-
- Total Outstanding Dues to other than MSMEs	8,938.65	8,276.27
Other Current Liabilities	90.56	63.00
Short Term Provisions	163.11	184.67
	<b>9,192.32</b>	<b>8,523.94</b>
<b>Total</b>	<b>21,325.09</b>	<b>21,222.74</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
- Tangible Assets	59.55	65.37
- Intangible Assets	-	-
- Capital Work-In-Progress	-	-
- Intangible Assets under development	-	-
	<b>59.55</b>	<b>65.37</b>
Non-Current Investments	238.52	238.52
Deferred Tax Assets (Net)	1.10	1.38
Long Term Loans and Advances	-	-
Other Non Current Assets	-	-
	<b>299.17</b>	<b>305.27</b>
<b>Current Assets</b>		
Inventories	17.09	17.10
Trade Receivables	14,463.63	14,346.90
Cash and Cash Equivalents	4,132.74	4,123.75
Short Term Loans and Advances	1,865.76	1,862.94
Other Current Assets	546.70	566.78
	<b>21,025.92</b>	<b>20,917.47</b>
<b>Total</b>	<b>21,325.09</b>	<b>21,222.74</b>

In terms of our attached Report of even date

For Precision Metaliks Limited



*(Signature)*  
Devarapalli Ramesh Babu

Whole-Time Director  
DIN: 02163058

**PRECISION METALIKS LIMITED**  
**CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025**

(Figures in Lakhs)

Particulars	Current	Previous
	30-09-2025 (Unaudited)	31-03-2025 (Audited)
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Tax and Extra-ordinary Items	(596.33)	78.35
<b>Adjustment For</b>		
Depreciation	5.82	16.09
Foreign Exchange		
Gain or Loss on Sale of Fixed Assets		
Gain or Loss on Sale of Investment		
Finance Cost	179.22	376.81
Dividend Income		
Other adjustment of Non-Cash Item		
Other adjustment to reconcile Profit		
<b>Total Adjustment to Profit/Loss (A)</b>	<b>185.04</b>	<b>392.90</b>
<b>Adjustment for Working Capital Change</b>		
Adjustment for Increase/Decrease in Inventories	0.01	38.62
Adjustment for Increase/Decrease in Trade Receivables	(116.73)	(6,258.01)
Adjustment for Increase/Decrease in Other Current Assets	20.08	(199.50)
Adjustment for Increase/Decrease in Loans and Advances	(2.82)	3,464.62
Adjustment for Increase/Decrease in Trade Payables	662.38	1,857.47
Adjustment for Increase/Decrease in Other Current Liabilities	27.56	4.62
Adjustment for Provisions	(21.56)	(29.02)
<b>Total Adjustment for Working Capital (B)</b>	<b>568.92</b>	<b>(1,121.19)</b>
<b>Total Adjustment to reconcile Profit (A+B)</b>	<b>753.96</b>	<b>(728.29)</b>
<b>Net Cash Flow from (used in) Operations</b>	<b>157.63</b>	<b>(649.94)</b>
Dividend Received		
Interest Received		(440.62)
Interest Paid	179.22	
Income Tax Paid / Refund		(0.08)
<b>Net Cash Flow from (used in) operation before Extra-ordinary Items</b>	<b>(21.59)</b>	<b>(1,090.65)</b>
Proceeds from Extra-ordinary Items		
Payment for Extra-ordinary Items		
<b>Net Cash Flow from Operating Activities</b>	<b>(21.59)</b>	<b>(1,090.65)</b>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Fixed Assets		
Proceeds from Investment or Equity Instruments		
Purchase of Fixed Assets		1.07
Purchase of Investments or Equity Instruments		
Interest Received		440.62
Dividend Received		
Cash Receipt from Sale of Interest in Joint Ventures		
Cash Payment to acquire Interest in Joint Ventures		
Cash Flow from losing Control of Subsidiaries		
Cash Payment for acquiring Control of Subsidiaries		
Proceeds from Government Grant		
Other Inflow / Outflow of Cash		



*(Signature)*

<b>Net Cash Flow from (used in) in Investing Activities before Extra-ordinary Items</b>	-	<b>439.55</b>
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
<b>Net Cash Flow from (used in ) in Investing Activities</b>	-	<b>439.55</b>
<b>Cash Flows from Financial Activities</b>		
Proceeds From Issuing Shares		
Proceeds from Issuing Debenture / Bonds / Notes		
Redemption of Preference Shares		
Redemption of Debentures		
Proceeds from other Equity Instruments		
Proceeds from Borrowing	<b>30.58</b>	
Repayment of Borrowing		(29.51)
Dividend Paid		
Interest Paid		376.81
Income Tax Paid / Refund	-	
<b>Net Cash Flow from (used in) in Financial Activities before Extra-ordinary Items</b>	<b>30.58</b>	<b>(347.30)</b>
Proceeds from Extra-ordinary Items		
Payment for Extra-ordinary Items		
<b>Net Cash Flow from (used in) in Financial Activities</b>	<b>30.58</b>	<b>(347.30)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents before effect of Exchange Rate changes</b>	<b>8.99</b>	<b>(998.39)</b>
Effect of Exchange Rate change on Cash and Cash Equivalents		
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>8.99</b>	<b>(998.39)</b>
Cash and Cash Equivalents at beginning of period	4,123.75	5,122.15
<b>Cash and Cash Equivalents at end of period</b>	<b>4,132.74</b>	<b>4,123.75</b>

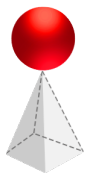
Date: 13-Nov-2025  
Place: Visakhapatnam

For Precision Metaliks Limited



*(Signature)*

Devarapalli Ramesh Babu  
Whole-Time Director  
DIN: 02163058



# PRECISION METALIKS LIMITED

November 13, 2025

To  
The Manager – Listing Compliance  
National Stock Exchange India Limited  
Exchange Plaza, Plot No. C-1, Block-G  
Bandra Kurla Complex, Bandra (East)  
Mumbai – 400051

NSE Scrip: PRECISION

Dear Sir / Madam,

**Sub: Statement of Deviation or Variation in the use of proceeds raised through Preferential Issue for the period ended September 30, 2025**

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/CMD1/162/2019 dated December 24, 2019, it is being informed that there is no deviation or variation in use of proceeds raised through Preferential Issue for the period ended September 30, 2025 as mentioned in the Offer Letter.

Accordingly, please find enclosed herewith statement indicating no deviation or variation in the use of proceeds raised, in the prescribed format duly certified by the Statutory Auditors, for the period ended September 30, 2025.

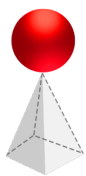
Kindly take the above information on record.

Thanking You

For Precision Metaliks Limited

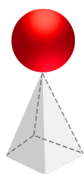
Devarapalli Ramesh Babu  
Whole-Time Director  
DIN: 2163058





# PRECISION METALIKS LIMITED

Name of Listed Entity	Precision Metaliks Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	28/03/2024
Amount Raised	Rs.3,216.00 Lakhs
Report filed for Half-year ended	30/09/2025
Monitoring Agency	NA
Monitoring Agency Name	NA
Is there a Deviation / Variation in use of funds raised?	No
Whether any approval is required to vary the Objects of the Issue as stated in the Prospectus / Offer Document?	No
If yes, details of the approval so required?	NA
Date of Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	Nil
Comments of the Auditors, if any	Nil
Objects for which Funds have been raised and where there has been a deviation, in the following table	No Deviation



# PRECISION METALIKS LIMITED

Original Object	Modified Object	Original Allocation (Rs. in Lakhs)	Modified Allocation	Funds Utilised (Rs. in Lakhs)	Funds Utilised (Rs. in Lakhs)	Amount of Deviation / Variation for the applicable Object
- Working Capital	NA	3,041.00	NA	1,259.09	1,745.91	NA
- Issue Expenses	NA	175.00	NA	164.11	10.89	NA
<b>Total</b>		<b>3,216.00</b>		<b>1,459.20</b>	<b>1,756.80</b>	

The balance amount is maintained with NBFC pending utilisation.

Deviation could mean:

- (a) Deviation in the Objects or purposes for which the Funds have been raised
- (b) Deviation in the amount of Funds actually utilised as against what was originally disclosed.
- (c) Change in terms of Contract referred to the Fund-raising document i.e., Prospectus / Letter of Offer, etc.

## For Precision Metaliks Limited

Devarapalli Ramesh Babu  
Whole-Time Director  
DIN: 2163058



**Independent Auditor's Limited Review Report on review of Interim Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**The Board of Directors**  
**Precision Metaliks Limited**

We have reviewed the accompanying statement of the Unaudited Standalone Financial Results of Precision Metaliks Limited ("the Company") for the half-year period ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

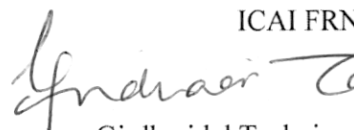
This Statement is the responsibility of the Management of the Company and approved by the Board. The Statement has been prepared in accordance with the Recognition and Measurement principles, as laid down in the Accounting Standard – 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other Accounting Principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A Review of the Interim Financial Information consists of making inquiries, primarily of the persons responsible for Financial and Accounting matters and applying analytical and other review procedures. A Review is substantially less in scope than an Audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an Audit Opinion.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Accounting Standards and other recognized Accounting Practices and Policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: November 13, 2025  
Place: Hyderabad

For PPKG & Co  
Chartered Accountants  
ICAI FRN: 009655S

  
Girdhari Lal Toshniwal  
Partner

Membership No. 205140

UDIN: 25205140B MQPHR333 Y



Name of Listed Entity	Precision Metaliks Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	28/03/2024
Amount Raised	Rs.3216 Lakhs
Report filed for half-year ended	30/09/2025
Monitoring Agency	NA
Monitoring Agency Name	NA
Is there a Deviation / Variation in use of Funds raised ?	No
Whether any approval is required to vary the Objects of the Issue stated in the Prospectus / Offer Document?	No
If yes, details of the approval so required?	NA
Date of Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	Nil
Comments of the Auditors, if any	Nil
Objects for which Funds have been raised and where there has been a deviation, in the following table	No Deviation

Original Object	Modified Object	Original Allocation (Rs. in Lakhs)	Modified Allocation	Funds Utilised (Rs. in Lakhs)	Balance Amount (Rs. in Lakhs)	Amount of Deviation / Variation for the applicable Object
Working Capital	NA	3,041.00	NA	1,295.09	1,745.91	NA
Issue Expenses	NA	175.00	NA	164.11	10.89	NA
Total		3,216.00		1,459.20	1,756.80	

*The balance amount is maintained with NBFC pending utilisation.*

*Deviation could mean:*

- (a) Deviation in the Objects or purposes for which the Funds have been raised*
- (b) Deviation in the amount of Funds actually utilised as against what was originally disclosed.*
- (c) Change in terms of Contract referred to the Fund-raising document i.e., Prospectus / Letter of Offer, etc.*

For PPKG & Co.,  
Chartered Accountants  
FRN: 009655S

*Girdharil Toshinwal*

CA Girdharil Toshinwal  
Partner  
M. No. 205140  
UDIN:



Date: 13/11/2025  
Place: Hyderabad