



PRESSTONIC

You visualize... We realize
CIN: L28995KA2021PLC145718

Date: 12.11.2024

Ref: Presstonic/NSE /41/2024

To,
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: Outcome of the Board Meeting held on 12.11.2024
Symbol: PRESSTONIC

In reference to the captioned subject, the Board of Directors at its meeting held today i.e. on Tuesday, 12th November, 2024, had considered and approved the following matters:

1. Unaudited Financial Results for the half year ended September 30, 2024 along with the Limited Review Report of the Statutory Auditors thereon.
2. All other business as per the agenda circulated

Pursuant to the Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have enclosed herewith the Unaudited Financial results for the half year ended September 30, 2024 along with the Limited Review Report issued by the Statutory Auditors of the Company. Also enclosed herewith the Statement of IPO fund utilisation as on 30.09.2024.

The meeting of the Board of Directors commenced at 2.30 P.M. and concluded at 5.15 P.M.

This is for your kind information and record.
Thanking you,

For **PRESSTONIC ENGINEERING LIMITED**

HERGA POORNACHANDRA KEDILAYA

Managing Director
DIN: 09120129
Encl: As Above



PRESSTONIC ENGINEERING LIMITED

Registered Office Address: Sy. No. 2, Khata No. 145, Hoysala Main Road
Pillappa Industrial Layout, Srigandhadakavalu,
Sunkadakatte, Viswaneedam, Bengaluru-560091, Karnataka, INDIA
Email ID- cs@presstonengg.co, Contact No: 080-23480001
Website: www.presstonic.com

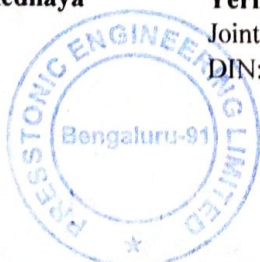
Presstonic Engineering Limited (Formerly known as Presstonic Engineering Private Limited)

(CIN: L28995KA2021PLC145718)

(Address: Sy. No.2, Khata No.145, Srigandadakavalu, Hoysalanagara Main Road,
Pillappa Industrial Layout, Sunkdakatte, Bengaluru – 560091)**Statement of Assets and Liabilities (Un-audited) as on 30th September 2024**

(₹ in Lakhs)

Particulars	30 Sept. 2024 Un-audited	31 March 2024 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	770.75	770.75
(b) Reserves and Surplus	1,268.56	1,711.23
Total	2,039.31	2,481.98
(2) Non-current liabilities		
(a) Long-term Borrowings	313.41	161.29
(b) Long-term Provisions	12.64	0.88
Total	326.05	162.17
(3) Current liabilities		
(a) Short-term Borrowings	627.29	1,253.97
(b) Trade Payables		
- Due to Micro and Small Enterprises	-	22.06
- Due to Others	71.10	125.15
(c) Other Current Liabilities	156.17	34.66
(d) Short-term Provisions	10.82	12.32
Total	865.38	1,448.16
Total Equity and Liabilities	3,230.74	4,092.31
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	714.21	763.36
(ii) Intangible Assets	3.38	3.98
(iii) Capital Work-in-progress	163.99	-
(iv) Intangible Assets under development	3.30	-
(b) Deferred Tax Assets (net)	-	6.30
(c) Long term Loans and Advances	106.15	50.82
(d) Other Non-current Assets	83.55	44.06
Total	1,074.58	868.52
(2) Current assets		
(a) Inventories	1,136.45	1,137.35
(b) Trade Receivables	176.97	675.22
(c) Cash and bank balances	396.34	1,120.79
(d) Short-term Loans and Advances	440.98	257.61
(e) Other Current Assets	5.42	32.82
Total	2,156.16	3,223.79
Total Assets	3,230.74	4,092.31

For and on behalf of the Board of
Presstonic Engineering LimitedHerga Poornachandra Kedilaya
Managing Director
DIN: 09120129Yermal Giridhar Rao
Joint Managing Director & CFO
DIN: 09120130Place: Bengaluru
Date: 12-11-2024

Presstonic Engineering Limited (Formerly known as Presstonic Engineering Private Limited)

(CIN: L28995KA2021PLC145718)

(Address: Sy. No.2, Khata No.145, Srigandadakavalu, Hoysalanagara Main Road,
Pillappa Industrial Layout, Sunkdakatte, Bengaluru -560091)

Statement of Un-audited Financial Results for the Half year Ended 30th September 2024

SL No	Particulars	₹ in Lakhs except per share data				
		Half Year Ended			Year ended	
		30-09-2024	31-03-2024	30-09-2023	31-03-2024	31-03-2023
		Unaudited	Audited	Audited	Audited	Audited
1	Income					
	Revenue from Operations	308.24	1,193.79	1,425.21	2,619.00	2,103.06
	Other Income	27.89	38.86	50.27	89.13	10.20
	Total Income	336.13	1,232.65	1,475.48	2,708.13	2,113.26
2	Expenses					
	Cost of Material Consumed	92.98	488.08	652.17	1,140.25	798.41
	Change in Inventories of work in progress and finished goods	53.94	(34.83)	(43.77)	(78.60)	78.19
	Employee Benefit Expenses	146.88	138.54	94.72	233.26	126.93
	Finance Costs	119.32	156.64	143.64	300.28	261.32
	Depreciation and Amortization Expenses	79.49	43.78	41.41	85.19	88.60
	Other Expenses	279.89	356.82	390.15	746.97	415.34
	Total Expenses	772.50	1,149.03	1,278.32	2,427.35	1,768.79
3	Profit / (Loss) before exceptional, Prior period and extraordinary items and tax (1 - 2)	(436.37)	83.62	197.16	280.78	344.47
4	Prior period Items	-	-	13.32	13.32	-
5	Profit / (Loss) before exceptional,extraordinary items and tax (3 - 4)	(436.37)	83.62	183.84	267.46	344.47
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before extraordinary items and tax (5 - 6)	(436.37)	83.62	183.84	267.46	344.47
8	Extraordinary items	-	-	-	-	-
9	Profit / (Loss) before tax (7 - 8)	(436.37)	83.62	183.84	267.46	344.47
10	Tax Expense:					
	Current Tax	-	(50.88)	50.88	-	100.61
	Deferred Tax	6.30	9.23	(6.91)	2.32	(4.78)
	Prior Period Taxes	-	13	-	12.59	5.16
11	Profit / (Loss) for the period (9-10)	(442.67)	112.68	139.87	252.55	243.48
	-Basic (In Rs)	(5.74)	1.78	3.13	4.68	5.45
	-Diluted (In Rs)	(5.74)	1.78	3.13	4.68	5.45

Notes:

- The above financial results for the half-year ended 30-09-2024 were reviewed by the Audit Committee on 12 Nov 2024 and upon its recommendations, were approved by the Board of Directors at their meeting held on 12 Nov 2024.
- The above financial information is extracted from the un-audited financial statements for the half-year ended 30-9-2024 and audited financial statements for other past periods which are prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013. read with rule 7 of the Companies(Accounts) Rules, 2014.
- The company is not required to prepare its financial statements in accordance to Indian Accounting Standards (Ind AS) because of the exemption notified by MCA to companies listed on SME Exchange.
- All activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the company are conducted predominantly within India as such there is no separate geographical segment.
- The statutory auditors of the Company have carried out a limited review of the above financial results for the Half year ended 30th September 2024 and have issued an unmodified opinion on these results.
- The Earnings per share is calculated on the weighted average of the issued share capital by the company. Half yearly EPS is not annualised and Earnings Per Share calculations have been restated for the previous year to give effect of bonus issue.





7 The Company has 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.

8 The Proceeds from the IPO is Rs 2,330.50/- lakhs. The Object & the status of Utilisation is as follows:

Rs. In lakhs					
Particulars	Planned as per the Prospectus	Utilised as on 30-9-2024	% Utilised	Pending to be utilised	% Pending to be utilised
Capital Expenditure- Plant and Machinery	232.12	196.95	85%	35.17	15%
Prepayment of Borrowings	500.00	500.00	100%	-	0%
Working Capital Requirements	923.38	923.38	100%	-	0%
General Corporate Expenses	350.00	350.00	100%	-	0%
Issue Related Expenses	325.00	325.00	100%	-	0%
Total	2,330.50	2,295.33		35.17	

9 Previous year/period figures have been regrouped/restated wherever necessary to conform with the current year/period's classification.

For and on behalf of the Board of
Presstonic Engineering Limited

H. Poornachandra

Herga Poornachandra Kedilaya
Managing Director
DIN: 09120129



Giridhar Rao

Yermal Giridhar Rao
Joint Managing Director
DIN: 09120130

Place: Bengaluru

Date: 12-11-2024

Presstonic Engineering Limited (Formerly known as Presstonic Engineering Private Limited)

(CIN: L28995KA2021PLC145718)

(Address: Sy. No.2, Khata No.145, Srigandadakavalu, Hoysalanagara Main Road,
Pillappa Industrial Layout, Sunkdakatte, Bengaluru - 560091)**Cash Flow Statement (Un-audited) for the half-year ended 30th September 2024**

(₹ in Lakhs)

Particulars	HY ended 30-9-2024 (Un-audited)	HY ended 30-9-2023 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	(436.37)	183.84
Add/Less:		
Depreciation and Amortisation Expense	79.49	36.31
Amortisation -Prior Period	-	5.10
Provision for Gratuity	10.26	1.23
Advances Written-off & Liabilities written-back (Net)	1.44	5.31
Effect of Exchange Rate Change	(0.70)	-
Reduction in CWIP	-	9.76
Interest Income	(26.21)	(5.64)
Finance Costs	119.32	143.64
Operating Profit before working capital changes	(252.78)	379.55
Adjustment for changes in:		
Inventories	0.90	(6.96)
Trade Receivables	498.96	(34.23)
Loans and Advances	11.79	(44.49)
Other Current Assets	27.41	-
Other Non current Assets	-	0.30
Trade Payables	(76.11)	(32.36)
Other Current Liabilities	121.51	40.96
Cash (Used in)/Generated from Operations	331.67	302.77
Income Taxes paid(Net)	3.02	2.66
Net Cash (Used in)/Generated from Operating Activities	328.66	300.11
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, Including Capital advances	(197.02)	(6.31)
Increase in Loans & Advances, Other Non-Current Assets	(248.92)	-
Investment in Term Deposits other than considered as cash and cash equivalent	(40.54)	-
Interest received	26.21	5.64
Net Cash (Used in)/Generated from Investing Activities	(460.27)	(0.67)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from/ Repayment of Long Term Borrowings	152.12	(102.45)
Proceeds from Short Term Borrowings(Net)	(626.68)	(5.85)
Interest Paid	(119.32)	(143.64)
Net Cash (Used in)/Generated from Financing Activities	(593.88)	(251.94)
Net Increase/(Decrease) in Cash and Cash Equivalents	(725.49)	47.50
Opening Balance of Cash and Cash Equivalents	924.53	219.64
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	199.04	267.14

Notes:

1) The above Cash Flow Statement is prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3)-"Cash Flow Statements" and is based on the unaudited financial information for the half-year ended 30 Sep 2024 and audited financial statements for the half-year ended 30 September 2023 .

2) The Cash and Cash Equivalents does not include Deposits held as margin money or security against the borrowings, guarantees amounting to Rs.197.30 lakhs (Previous half-year Nil).

For and on behalf of the Board of
Presstonic Engineering Limited

Herga Poornachandra Kedilaya

Managing Director

DIN: 09120129

Place: Bengaluru

Date: 12-11-2024

Yermal Giridhar Rao

Joint Managing Director & CFO

DIN: 09120130



Limited Review Report

On unaudited standalone financial results of PRESSTONIC ENGINEERING LIMITED for the half-year ended 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of PRESSTONIC ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of unaudited standalone financial results of PRESSTONIC ENGINEERING LIMITED (hereinafter referred to as "the Company") for the half-year ended 30 September 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bangalore

Date: 12 Nov. 24

UDIN: 24205296BKACYA8171

For GRSM & ASSOCIATES

Chartered Accountants

FRN: 000863S


RAJGOPAL
Partner
M.No.205296



To,
The Board of Directors of Presstonic Engineering Limited,
Sy. No. 2, Khatha No. 145, Hoysala Main Road,
Pillappa Industrial Layout, Srigandhadakavalu,
Sunkadakatte, Viswaneedam,
Bangalore 560091

Sub: - Certificate of utilization of fund raised through IPO

On the basis of verification and examination of books of accounts of PRESSTONIC ENGINEERING LIMITED, (the "Company") and as per information and explanations provides to us by the Company, we certify that the Company had utilized the below mentioned amount till September 30, 2024 for the purpose of objects as stated in Prospects dated December 5, 2023 issued by the Company.

Rs. In lakhs

<i>Objects as stated in the Prospectus</i>	<i>Estimated/ Proposed Utilisation Amount</i>	<i>Actual Utilisation till 30-9-2024</i>	<i>Balance Unutilised Amount</i>	<i>Deviation, if any</i>
Funding Capital Expenditure towards purchase of additional plant and machinery	232.12	196.95	35.17	--
Prepayment in full of certain borrowings availed by our Company	500.00	500.00	-	--
Working Capital Requirements	923.38	923.38	-	--
Issue Related Expenses	325.00	325.00	-	--
General Corporate Expenses	350.00	350.00	-	--
TOTAL	2,330.50	2,295.33	35.17	--

for GRSM & Associates

Chartered Accountants

Firm registration number: 000863S



RAJGOPAL
Partner

Membership Number: 205296

UDIN: 24205296BKA CVB6226

Date: 12 November 2024

Place: Bengaluru