



PRESSTONIC

You visualize... We realize
CIN: L28995KA2021PLC145718

Ref: Presstonic/NSE /39/2026

Date: 19.05.2026

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: Outcome of the Board Meeting held on 19.05.2026

Symbol: PRESSTONIC

In reference to the captioned subject, the Board of Directors at its meeting held today i.e. on Tuesday, 19th May, 2026, considered and approved the following matters:

1. Audited Financial results for the half year and year ended 31st March, 2026 along with Audit Report.
2. Re-appointment of Mr. Herga Poornachandra Kedilaya (DIN:09120129) as Managing Director of the Company.
3. Re-appointment of Mr. Yermal Giridhar Rao (DIN: 09120130), as Joint Managing Director of the Company.
4. Re-appointment of Mr. Nagendra Dattathreya Rao as Chairman of the Board.
5. 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 Audited Financial results for the half year and year ended on 31st March, 2026 and Auditors' Report with unmodified opinions on the aforesaid Audited Financial Results. Also enclosed herewith the Statement of utilisation of Funds raised through Rights Issue as on 31.03.2026.

The said Financial Results were reviewed and recommended by the Audit Committee held today, i.e. on Tuesday, 19th May, 2026.

PRESSTONIC ENGINEERING LIMITED

Registered Office Address: Khata No. 161, Site # 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya, Hegganhalli, Vishwaneedam, Bengaluru -560091, Karnataka, INDIA
Email ID- cs@presstonengg.co, Contact No: 080-29905570
Website: www.presstonic.com



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The meeting of the Board of Directors commenced at 2.30 P.M. and concluded at 4.45 p.m.

This is for your kind information and record.

Thanking you,

For **PRESSTONIC ENGINEERING LIMITED**

H. Poornachandra
HERGA POORNACHANDRA KEDILAYA

Managing Director

DIN: 09120129

Encl: As Above

PRESSTONIC ENGINEERING LIMITED

Registered Office Address: Khata No. 161, Site # 275 & 276, 14th & 15th Cross, Kareem
Saab Layout, Peenya, Hegganhalli, Vishwaneedam, Bengaluru -560091, Karnataka, INDIA

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Date: 19.05.2026

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: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Symbol: PRESSTONIC

In compliance of the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s GRSM & Associates, Chartered Accountants, Statutory Auditors of the Company, have issued an Audit Reports with Unmodified opinion on the Audited Financial Results of the Company for the half year and year ended on 31st March, 2026.

Kindly take on your record and oblige us.

Thanking you,

For **PRESSTONIC ENGINEERING LIMITED**

H. Poornachandra

HERGA POORNACHANDRA KEDILAYA

Managing Director

DIN: 09120129

PRESSTONIC ENGINEERING LIMITED

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Website: www.presstonic.com

PRESSTONIC ENGINEERING LIMITED
(Formerly known as Presstonic Engineering Private Limited)
(CIN: L28995KA2021PLC145718)

Reg Office: Khata No. 161 Site # 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bangalore 560091

Statement of Standalone Assets and Liabilities as on 31st March 2026

(₹ in lakhs)

Particulars	31 March 2026 Audited	31 March 2025 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,524.11	770.75
(b) Reserves and Surplus	3,858.30	1,797.63
Total	5,382.41	2,568.38
(2) Non-current liabilities		
(a) Long-term Borrowings	801.87	365.34
(b) Long-term Provisions	17.00	9.89
Total	818.87	375.23
(3) Current liabilities		
(a) Short-term Borrowings	890.28	1,235.99
(b) Trade Payables		
- Due to Micro and Small Enterprises	5.03	2.12
- Due to Others	242.02	248.93
(c) Other Current Liabilities	126.73	279.13
(d) Short-term Provisions	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	1,019.74	976.51
(ii) Intangible Assets	598.65	2.77
(iii) Capital Work-in-progress	-	50.53
(iv) Intangible Assets under Development	-	29.76
(b) Deferred Tax Assets (net)	6.95	14.08
(c) Long term Loans and Advances	489.19	40.83
(d) Other Non-current Assets	88.50	86.28
Total	2,203.03	1,200.76
(2) Current assets		
(a) Inventories	1,490.75	1,320.05
(b) Trade Receivables	982.43	1,652.71
(c) Cash and bank balances	863.41	291.56
(d) Short-term Loans and Advances	1,967.34	255.38
(e) Other Current Assets	11.15	11.32
Total	5,315.08	3,531.02
Total Assets	7,518.11	4,731.78

The disclosure is an extract of the Audited Balance Sheet as at March 31, 2026 and March 31, 2025 prepared in compliance with the Accounting Standard (AS).

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

Herga Poornachandra Kedilaya
Managing Director
DIN: 09120129

Place: Bengaluru
Date: 19 May 2026



Yermal Giridhar Rao
Joint Managing Director & CFO
DIN: 09120130

PRESSTONIC ENGINEERING LIMITED
(Formerly known as Presstonic Engineering Private Limited)
(CIN: L28995KA2021PLC145718)

Reg Office: Khata No. 161 Site # 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bangalore 560091

Statement of Standalone Financial Results for the Half-year and Year Ended 31st March 2026

(₹ in lakhs except Earnings per share)

SL No	Particulars	Half Year Ended			Financial Year ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from Operations	2,033.39	2,016.87	1,795.50	4,050.26	2,103.74
	Other Income	12.71	17.34	12.44	30.05	40.33
	Total Income	2,046.10	2,034.21	1,807.94	4,080.31	2,144.07
2	Expenses					
	Cost of Material Consumed	856.94	1,187.33	692.79	2,044.27	785.77
	Change in Inventories of work in progress and finished goods	(116.40)	43.36	(65.83)	(73.04)	(11.89)
	Employee Benefit Expenses	175.14	136.16	127.99	311.30	274.87
	Finance Costs	99.02	134.87	117.52	233.89	236.84
	Depreciation and Amortization Expenses	98.40	96.57	97.70	194.97	177.19
	Other Expenses	660.42	391.86	312.53	1,052.28	592.42
	Total Expenses	1,773.52	1,990.15	1,282.70	3,763.67	2,055.20
3	Profit / (Loss) before exceptional, Prior period and extraordinary items and tax (1 - 2)	272.58	44.06	525.24	316.64	88.87
4	Prior period Items	-	-	-	-	-
5	Profit / (Loss) before exceptional, extraordinary items and tax (3 - 4)	272.58	44.06	525.24	316.64	88.87
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before extraordinary items and tax (5 - 6)	272.58	44.06	525.24	316.64	88.87
8	Extraordinary items	-	-	-	-	-
9	Profit / (Loss) before tax (7 - 8)	272.58	44.06	525.24	316.64	88.87
10	Tax Expense:					
	Current Tax	33.99	15.78	10.25	49.77	10.25
	Deferred Tax	11.82	(4.69)	(14.08)	7.13	(7.78)
	Prior Period Taxes	-	-	-	-	-
11	Profit / (Loss) for the period (9-10)	226.77	32.97	529.07	259.74	86.40
Earnings Per Share (Face Value per Share Rs.10 each)						
	-Basic (In Rs)	2.62	0.43	6.86	3.17	1.12
	-Diluted (In Rs)	2.62	0.43	6.86	3.17	1.12

Notes:

- The above financial results for the year ended 31 March 2026 were reviewed by the Audit Committee on 19 May 2026 and upon its recommendations, were approved by the Board of Directors at their meeting held on 19 May 2026.
- The above financial information is extracted from the audited financial statements 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.

H. Poornachandra

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PRESSTONIC ENGINEERING LIMITED
(Formerly known as Presstonic Engineering Private Limited)
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4 The Company had announced a rights issue of up to 77,07,480 Equity Shares of face value ₹10 each at an issue price of ₹35 per share (including a premium of ₹25 per share), aggregating up to ₹2,697.62 lakh 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.

5 The Proceeds from the Rights Issue is Rs 2,636.76 lakhs. The Object & Proposed Utilisation is as follows:

(₹ in lakhs)

Particulars	Amount Received under Rights Issue	Utilised as on 31-3-2026	% Utilised	Pending to be utilised	% Pending to be utilised
Prepayment of Borrowings (Planned as per Letter of Offer: Rs. 297.23 lakhs)	297.23	297.23	100.00%	-	0.00%
Working Capital Requirements (Planned as per Letter of Offer: Rs. 1,608.69 lakhs)	1,567.83	1,560.71	99.55%	7.12	0.45%
General Corporate Expenses (Planned as per Letter of Offer: Rs. 670.00 lakhs)	650.00	630.71	97.03%	19.29	2.97%
Issue Related Expenses (Planned as per Letter of Offer: Rs. 121.70 lakhs)	121.70	83.93	68.96%	37.77	31.04%
Total	2,636.76	2,572.58		64.18	

6 Segment Reporting:

(₹ in lakhs)

Particulars	Half-Year ended		Year Ended
	30-09-2025	31-03-2026	31-03-2026
Revenue by Business Segment			
Metro Rail Components	972.18	964.50	1,936.68
Infrastructure Engineering Products	814.11	41.00	855.11
General Fabrication Stainless Steel	40.85	819.00	859.85
Others	189.73	208.89	398.61
	2,016.87	2,033.39	4,050.26
Less: Inter-Segment Revenue	-	-	-
	2,016.87	2,033.39	4,050.26
Segment Profit			
Metro Rail Components	313.33	450.18	845.26
Infrastructure Engineering Products	262.38	22.54	373.21
General Fabrication Stainless Steel	13.17	530.16	375.28
Others	61.15	114.83	173.98
	650.02	1,117.71	1,767.73
Unallocated corporate expenses	488.43	758.82	1,247.25
Operating Profit	161.59	358.89	520.48
Finance Costs	134.87	99.02	233.89
Other Income	(17.34)	(12.71)	(30.05)
Profit before tax	44.06	272.58	316.64
Provision for current tax	15.78	33.99	49.77
Provision for deferred tax	(4.69)	11.82	7.13
Profit for the period	32.97	226.77	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 proportion 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.

H. Poornachandra
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PRESSTONIC ENGINEERING LIMITED
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- 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.
- 7 The financial results for the year ended March 31, 2026 have been audited and for the half-year ended March 31, 2026 have been reviewed by the statutory auditors of the Company. The figures for the half-year ended March 31, 2026 are the balancing figures between the audited figures in respect of the financial year ended March 31, 2026 and published year-to-date figures for the half-year ended September 30, 2025, which were subject to limited review by the statutory auditors. The figures for the half-year ended March 31, 2025 are the balancing figures between the audited figures in respect of the financial year ended March 31, 2025 and unaudited figures for the half-year ended September 30, 2024.
- 8 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.
- 9 The Earnings per share is calculated on the weighted average of the issued share capital by the company. Half yearly EPS is not annualised.
- 10 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 Directors of
Presstonic Engineering Limited

H. Poornachandra
Herga Poornachandra Kedilaya
Managing Director
DIN: 09120129



Giridhar Rao
Yermal Giridhar Rao
Joint Managing Director & CFO
DIN: 09120130

Place: Bengaluru
Date: 19 May 2026

PRESSTONIC ENGINEERING LIMITED
(Formerly known as Presstonic Engineering Private Limited)
(CIN: L28995KA2021PLC145718)

Reg Office: Khata No. 161 Site # 275 & 276, 14th & 15th Cross, Kareem Saab Layout, Peenya Hegganhalli, Viswaneedam, Bangalore 560091

Standalone Cash Flow Statement for the year ended 31 March 2026

(₹ in lakhs)

Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	316.64	88.87
Add/Less:		
Depreciation and Amortisation Expense	194.97	177.19
Other Non Cash Items	(5.29)	15.11
Interest Income	(7.56)	(33.41)
Finance Costs	233.89	236.84
Operating Profit before working capital changes	732.66	484.61
Adjustment for changes in:		
Inventories	(170.71)	(182.70)
Trade Receivables	670.28	(976.76)
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
Short-term Provisions	(2.38)	
Long-term Provisions	7.10	
Cash (Used in)/Generated from Operations	(628.16)	(317.03)
Income Taxes paid(Net)	16.62	4.30
Net Cash (Used in)/Generated from Operating Activities	(644.78)	(321.33)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, Including Capital advances	(753.78)	(481.90)
Sale of Property, Plant and Equipment	-	18.50
Advances for Capital Items	(448.36)	(27.14)
Investment in Term Deposits other than considered as cash and cash equivalents	103.17	(58.49)
Interest received	7.56	33.41
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)
Net Movement of Short Term Borrowings	(345.71)	(17.98)
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	(887.73)
Opening Balance of Cash and Cash Equivalents	36.80	924.53
Closing Balance of Cash and Cash Equivalents	711.83	36.80

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 an extract of the audited financial statements for the year ended 31 March 2026 and 31 March 2025.

2) The Cash and Cash Equivalents does not include Deposits held as margin money or security against the borrowings, guarantees amounting to Rs 151.58 lakhs (Previous year Rs 254.76 lakhs).

for and on behalf of the Board of Directors of

Presstonic Engineering Limited

H-Poornachandra
Herga Poornachandra Kedilaya

Managing Director
DIN: 09120129



Yermal Giridhar Rao
Yermal Giridhar Rao
Joint Managing Director & CFO
DIN: 09120130

Place: Bengaluru
Date: 19 May 2026



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**STATEMENT OF USES / APPLICATION OF FUNDS RAISED THROUGH RIGHTS ISSUE
FOR THE PERIOD ENDED 31ST MARCH, 2026**

Particulars	Remarks														
Name of listed entity	Presstonic Engineering Limited														
Mode of fund raising	Rights Issue														
Date of raising funds	Issue Opening date: 06.02.2026 Issue Closing date: 06.03.2026 Date of allotment: 09.03.2026 Date of Listing: 10.03.2026														
Amount raised	₹ 26,36,76,000/-														
Report filed for the half year ended	31 st March, 2026														
Monitoring Agency	Applicable														
Is there a deviation/ variation in use of funds raised?	No														
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable														
If yes, Date of approval of shareholders	Not Applicable														
Explanation for the deviation/ variation	Not Applicable														
Comments of the audit committee after review	No Comments														
Comments of the auditors, if any	No Comments														
Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:															
<table border="1"><thead><tr><th>Original object</th><th>Modified object, if any</th><th>Amount receivable towards Rights Issue of Equity Shares as per Offer document (Amount ₹ in Lakhs)</th><th>Modified allocation, if any (Amount received under Rights Issue of Equity Shares) (Amount ₹ in Lakhs)</th><th>Amount Utilised Till 31.03.2026 (Amount ₹ in Lakhs)</th><th>Amount of deviation/ variation on according to applicable object</th><th>Remarks, if any</th></tr></thead><tbody><tr><td>Repayment / Prepayment of Borrowings</td><td>Not Applicable</td><td>297.23</td><td>297.23</td><td>297.23</td><td>Nil</td><td>NA</td></tr></tbody></table>	Original object	Modified object, if any	Amount receivable towards Rights Issue of Equity Shares as per Offer document (Amount ₹ in Lakhs)	Modified allocation, if any (Amount received under Rights Issue of Equity Shares) (Amount ₹ in Lakhs)	Amount Utilised Till 31.03.2026 (Amount ₹ in Lakhs)	Amount of deviation/ variation on according to applicable object	Remarks, if any	Repayment / Prepayment of Borrowings	Not Applicable	297.23	297.23	297.23	Nil	NA	
Original object	Modified object, if any	Amount receivable towards Rights Issue of Equity Shares as per Offer document (Amount ₹ in Lakhs)	Modified allocation, if any (Amount received under Rights Issue of Equity Shares) (Amount ₹ in Lakhs)	Amount Utilised Till 31.03.2026 (Amount ₹ in Lakhs)	Amount of deviation/ variation on according to applicable object	Remarks, if any									
Repayment / Prepayment of Borrowings	Not Applicable	297.23	297.23	297.23	Nil	NA									

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Funding Working Capital Requirements	Not Applicable	1608.69	1567.83	1560.71	Nil	The balance amount of Rs. 7.12 Lakhs to be utilized
General Corporate Purposes	Not Applicable	670.00	650.00	630.71	Nil	The balance amount of Rs. 19.29 Lakhs to be utilized
Issue Related Expenses	Not Applicable	121.70	121.70	83.93	Nil	The balance amount of Rs. 37.77 Lakhs to be utilized

Deviation could mean:

- Deviation in the objects or purposes for which the funds have been raised
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For PRESSTONIC ENGINEERING LIMITED

H. Poornachandra

HERGA POORNACHANDRA KEDILAYA

Managing Director

DIN: 09120129

Date: 19.05.2026

Place: Bengaluru

PRESSTONIC ENGINEERING LIMITED

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INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE HALF-YEARLY AND ANNUAL STANDALONE FINANCIAL RESULTS

To the Board of Directors of
PRESSTONIC ENGINEERING LIMITED

Opinion

We have audited the accompanying statement of Standalone Financial Results of **PRESSTONIC ENGINEERING LIMITED** (the "Company") for the half-year and year ended March 31, 2026 (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 (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. is presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- ii. gives a true and fair view in conformity with the applicable accounting standards as prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half-year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance 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 Standalone Financial Results for the half-year and year ended March 31, 2026 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Statements that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors 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 financial reporting process of the Company.

Auditor's Responsibilities for audit of the Standalone Financial Results for the half-year and year ended March 31, 2026.

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standalone Financial Results.

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 Statement, 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement 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 Statement.



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.

Other Matter

The standalone financial results include the results for the half-year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures up to the first half-year of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations.

for **GRSM & Associates**

Chartered Accountants

Firm Registration Number: 000863S



Rajgopal. A

Partner

Membership Number: 205296



UDIN: 2620529602JEUY8198

Place: Bangalore

Date: 19th May 2026

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

Dear Sirs/Madams,

INDEPENDENT PRACTITIONER'S REPORT ON UTILISATION OF RIGHTS ISSUE PROCEEDS OF PRESSTONIC ENGINEERING LIMITED

This certificate is issued in accordance with the terms of our engagement letter dated 15th May 2026.

The accompanying "Annexure A" contains the details of utilisation of proceeds of the Rights Issue ("Issue") of Presstonic Engineering Limited ("the Company") up to 31st March 2026 (the "Statement").

Management's Responsibility for the Statement

The preparation of the accompanying Statement is the responsibility of the management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. Management is responsible for designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Statement that is free from material misstatement, whether due to fraud or error, and for ensuring that the proceeds of the Issue are utilised for the purposes disclosed in the Offer Document and as approved by the Board / shareholders / relevant authorities.

Practitioner's Responsibility

Our responsibility is to examine the accompanying Statement and certify the utilisation of the proceeds of the Issue in accordance with the terms of our engagement.

We conducted our engagement in accordance with the applicable Standards on Assurance Engagements and other relevant pronouncements issued by the Institute of Chartered Accountants of India, and the Guidance Note(s)/Advisory, if any, issued in relation to reports in company prospectuses and utilisation of issue proceeds.

We have also complied with the relevant ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

Our procedures have been planned and performed to obtain reasonable about whether the Statement is free from material misstatement and whether the proceeds of the Issue have been utilised for the purposes stated in the Offer Document. The procedures selected depend on our professional judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error.



The procedures performed primarily included:

- Verifying the amount of proceeds raised from the Issue with the Offer Document, basis of allotment, bank statements and other relevant records.
- Verifying the utilisation of proceeds with underlying supporting documents such as invoices, contracts, payment proofs, bank statements and other relevant records.
- Obtaining management representations with respect to the utilisation of the Issue proceeds and the completeness and accuracy of the Statement.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Opinion / Conclusion

Based on our examination as above and according to the information and explanations given to us, in our opinion, the accompanying Statement, read with the notes thereon, presents fairly, in all material respects, the utilisation of the proceeds of the Rights Issue of the Company up to 31st March 2026, and such utilisation is in accordance with the objects of the Issue as stated in the Offer Document and as approved by the Board / shareholders / relevant authorities, wherever applicable.

No adjustments have been made by us to the figures reported in the Statement.

This certificate is addressed to and provided solely for the information and use of the Board of Directors of the Company and to be submitted to the stock exchanges / regulator / monitoring agency, as applicable, in connection with the requirements relating to utilisation of Issue proceeds and is not to be used, referred to or distributed for any other purpose without our prior written consent.

for **GRSM & Associates**

Chartered Accountants

Firm Registration Number: 000863S



Rajgopal. A

Partner

Membership Number: 205296



UDIN: **262052962BCVIN9750**

Date: 19th May 2026

Place: Bengaluru

Enclosed: Annexure A – Statement of Utilisation of Issue Proceeds

**Annexure A – Statement indicating utilisation of proceeds of Rights Issue of Equity Shares of
Presstonic Engineering Limited as at 31st March 2026.**

(₹ in lakhs)

<i>Objects of Issue</i>	<i>Amount receivable towards Rights Issue of Equity Shares as per Offer document</i>	<i>Amount received under Rights Issue of Equity Shares</i>	<i>Actual Utilisation up to 31-03-2026</i>	<i>Unutilised as at 31-03-2026</i>	<i>Remarks</i>
Repayment/ prepayment of borrowings	297.23	297.23	297.23	-	
Funding working capital requirements	1,608.69	1,567.83	1,560.71	7.12	
General Corporate Purposes	670.00	650.00	630.71	19.29	
Issue related expenses	121.70	121.70	83.93	37.77	
Total	2,697.62	2,636.76	2,572.58	64.18	

Notes:

1. The above figures have been rounded off to the nearest lakh. This Statement has been prepared by the management of the Company and has been relied upon by us for issuing the accompanying certificate.
2. The utilisation figures above are based on payments made to vendors/parties and represent amounts inclusive of GST and net of TDS.
3. Unutilised funds as at 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.

