



PRESSTONIC

You visualize... We realize
CIN: L28995KA2021PLC145718

Date: 13.05.2025

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, 2025.

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

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

**INDEPENDENT AUDITOR'S REPORT
ON AUDIT OF THE STANDALONE FINANCIAL RESULTS**

To the Board of Directors of
PRESSTONIC ENGINEERING LIMITED.

Opinion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2025 and (b) reviewed the Standalone Financial Results for the half year ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the half year and year ended March 31, 2025" of **PRESSTONIC ENGINEERING LIMITED** ("the Company") (Formerly known as *Presstonic Engineering Private Limited*), attached herewith, 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 Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, these standalone Financial Results: (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and (ii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other financial information of the company for the year ended March 31, 2025.

(b) Conclusion on Unaudited Standalone Financial Results for the half year ended March 31, 2025

With respect to the Standalone Financial Results for the half-year ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, 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 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.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *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 year ended March 31, 2025 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.

Management's Responsibilities for the Standalone Financial Results

These Standalone Financial Results have been prepared on the basis of the Annual financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the Accounting Standard and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, 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 Company's financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Results

(a) Audit of the Standalone Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 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 Standalone Financial Results, 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 the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 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 results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

(b) Review of the Standalone Financial Results for the half-year ended March 31, 2025

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.

Other Matter

The financial results include the results for the half year ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year March 31, 2025 and the published unaudited year to date figures for the half-year ended September 30, 2024, of the current financial year which were subject to a limited review by us. Our report on the Statement is not modified in respect of this matter.

for **GRSM & Associates**

Chartered Accountants

Firm registration number: 000863S



Rajgopal A

Partner

Membership Number: 205296



UDIN: 2520529613M1FEQ6096

Date: 13th May 2025

Place: Bengaluru

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

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

Statement of Standalone Financial Results for the Half-year and Year Ended 31st March 2025						
₹ in Lakhs except per share data						
Sl. No	Particulars	Half Year Ended			Financial Year ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Income					
	Revenue from Operations	1,795.50	308.24	1,193.79	2,103.74	2,619.00
	Other Income	12.44	27.89	38.86	40.33	89.13
	Total Income	1,807.94	336.13	1,232.65	2,144.07	2,708.13
2	Expenses					
	Cost of Material Consumed	692.79	92.98	488.08	785.77	1,140.25
	Change in Inventories of work in progress and finished goods	(65.83)	53.94	(34.83)	(11.89)	(78.60)
	Employee Benefit Expenses	127.99	146.88	138.54	274.87	233.26
	Finance Costs	117.52	119.32	156.64	236.84	300.28
	Depreciation and Amortization Expenses	97.70	79.49	43.78	177.19	85.19
	Other Expenses	312.53	279.89	356.82	592.42	746.97
	Total Expenses	1,282.70	772.50	1,149.03	2,055.20	2,427.35
3	Profit / (Loss) before exceptional, Prior period and extraordinary items and tax (1 - 2)	525.24	(436.37)	83.62	88.87	280.78
4	Prior period Items	-	-	-	-	13.32
5	Profit / (Loss) before exceptional,extraordinary items and tax (3 - 4)	525.24	(436.37)	83.62	88.87	267.46
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before extraordinary items and tax (5 - 6)	525.24	(436.37)	83.62	88.87	267.46
8	Extraordinary items	-	-	-	-	-
9	Profit / (Loss) before tax (7 - 8)	525.24	(436.37)	83.62	88.87	267.46
10	Tax Expense:					
	Current Tax	10.25	-	(50.88)	10.25	-
	Deferred Tax	(14.08)	6.30	9.23	(7.78)	2.32
	Prior Period Taxes	-	-	12.59	-	12.59
11	Profit / (Loss) for the period (9-10)	529.07	(442.67)	112.68	86.40	252.55
Earnings Per Share (Face Value per Share Rs.10 each)						
	-Basic (In Rs)	6.86	(5.74)	1.78	1.12	4.68
	-Diluted (In Rs)	6.86	(5.74)	1.78	1.12	4.68

Notes:

- The above financial results for the year ended 31.03.2025 were reviewed by the Audit Committee on 13.05.2025 and upon its recommendations, were approved by the Board of Directors at their meeting held on 13.05.2025.
- 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.

- 3 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.
- 4 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.
- 5 The financial results for the year ended March 31, 2025 have been audited and for the half-year ended March 31, 2025 have been reviewed by the statutory auditors of the Company. 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 published year-to-date figures for the half-year ended September 30, 2024, which were subject to limited review by the statutory auditors. The figures for the half-year ended March 31, 2024 are the balancing figures between the audited figures in respect of the financial year ended March 31, 2024 and unaudited figures for the half-year ended September 30, 2023.
- 6 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 & Proposed Utilisation is as follows:

Particulars	Planned as per the Prospectus	Utilised as on 31-3-2025	% Utilised	Rs. In lakhs	
				Pending to be utilised	% Pending to be utilised
Capital Expenditure- Plant and Machinery	232.12	228.18	98.30%	3.94	1.70%
Prepayment of Borrowings	500.00	500.00	100.00%	-	0.00%
Working Capital Requirements	923.38	923.38	100.00%	-	0.00%
General Corporate Expenses	350.00	350.00	100.00%	-	0.00%
Issue Related Expenses	325.00	325.00	100.00%	-	0.00%
Total	2,330.50	2,326.56			

- 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 & CFO
DIN: 09120130

Place: Bengaluru
Date: 13 May 2025



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

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

Statement of Assets and Liabilities as on 31st March 2025 (Standalone)

Particulars	31 March 2025 Audited	31 March 2024 Audited
(₹ in Lakhs)		
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital		
(b) Reserves and Surplus	770.75	770.75
Total	1,797.63	1,711.23
(2) Non-current liabilities	2,568.38	2,481.98
(a) Long-term Borrowings		
(b) Long-term Provisions	365.34	161.29
Total	9.89	0.88
(3) Current liabilities	375.23	162.17
(a) Short-term Borrowings		
(b) Trade Payables	1,235.99	1,253.97
- Due to Micro and Small Enterprises	2.12	22.06
- Due to Others	248.93	125.15
(c) Other Current Liabilities	279.13	34.66
(d) Short-term Provisions	22.00	12.32
Total	1,788.17	1,448.16
Total Equity and Liabilities	4,731.78	4,092.31
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	976.51	763.36
(ii) Intangible Assets	2.77	3.98
(iii) Capital Work-in-progress	50.53	-
(iv) Intangible Assets under Development	29.76	-
(b) Deferred Tax Assets (net)	14.08	6.30
(c) Long term Loans and Advances	40.83	50.82
(d) Other Non-current Assets	86.28	44.06
Total	1,200.76	868.52
(2) Current assets		
(a) Inventories	1,320.05	1,137.35
(b) Trade Receivables	1,652.71	675.22
(c) Cash and bank balances	291.56	1,120.79
(d) Short-term Loans and Advances	255.38	257.61
(e) Other Current Assets	11.32	32.82
Total	3,531.02	3,223.79
Total Assets	4,731.78	4,092.31

The disclosure is an extract of the Audited Balance Sheet as at March 31, 2025 and March 31, 2024 prepared in compliance with the Accounting Standard (AS).

**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 & CFO
DIN: 09120130

Place: Bengaluru
Date: 13 May 2025



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

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

Cash Flow Statement for the year ended 31 March 2025 (Standalone)

Particulars	(₹ in Lakhs)	
	31-03-2025 (Audited)	31-03-2024 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	88.87	267.46
Add/Less:		
Depreciation and Amortisation Expense	177.19	85.19
Provision for Gratuity	13.32	(9.42)
Sundry balances written off/ back	2.74	(8.11)
Effect of Exchange Rate Change	(0.74)	
Profit on sale of assets	(0.21)	
Interest Income	(33.41)	(28.69)
Finance Costs	236.84	300.28
Operating Profit before working capital changes	484.61	606.71
Adjustment for changes in:		
Inventories	(182.70)	(50.28)
Trade Receivables	(976.76)	(150.72)
Loans and Advances	(10.66)	(81.46)
Other Current Assets	20.74	(13.83)
Other Non current Assets	-	(21.26)
Trade Payables	103.84	(225.96)
Other Current Liabilities	243.89	(34.06)
Cash (Used in)/Generated from Operations	(317.03)	29.14
Income Taxes paid(Net)	4.30	166.22
Net Cash (Used in)/Generated from Operating Activities	(321.33)	(137.08)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, Including Capital advances	(481.90)	(104.90)
Sale of Property, Plant and Equipment	18.50	
Loans and Advances	(27.14)	
Investment in Term Deposits other than considered as cash and cash equivalent	(58.49)	(2.93)
Interest received	33.41	28.69
Net Cash (Used in)/Generated from Investing Activities	(515.62)	(79.14)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	2,330.50
Proceeds from Long Term Borrowings	440.61	-
Repayment of Long Term Borrowings	(236.56)	(280.76)
Proceeds from Short Term Borrowings	200.00	-
Repayment of Short Term Borrowings (OD & Bills - Net)	(217.98)	(58.81)
IPO Issue Expenses	-	(591.43)
Interest Paid	(236.84)	(285.06)
Net Cash (Used in)/Generated from Financing Activities	(50.77)	1,114.44
Net Increase/(Decrease) in Cash and Cash Equivalents	(887.72)	898.22
Opening Balance of Cash and Cash Equivalents	924.53	26.31
Closing Balance of Cash and Cash Equivalents	36.80	924.53

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 audited financial statement for the year ended 31 March 2025 and 31 March 2024.

2) The Cash and Cash Equivalents does not include Deposits held as margin money or security against the borrowings, guarantees amounting to Rs 254.76 lakhs (Previous year Rs 196.26 lakhs).

**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 & CFO
DIN: 09120130



Certificate of utilization of fund raised through IPO

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 March 31, 2025 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	228.18	3.94	--
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	2,326.56	3.94	--

for GRSM & Associates

Chartered Accountants

Firm registration number: 000863S



RAJGOPAL

Partner

Membership Number: 205296



UDIN: 2520529613MIFES4764

Date: May 13, 2025

Place: Bengaluru