Precision

Precision Electronics Limited

PEL/BSE/16/2026-27

August 12, 2026

BSE Limited,
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

Scrip Code- 517258

Dear Sir/ Ma'am,

Sub: Outcome of the Meeting of the Board of Directors held on August 12, 2026

Ref: Disclosure under Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations")

In accordance with Regulation 33 and Regulation 30 read with Schedule III of the SEBI LODR Regulations, the Board of Directors of the Company, in their meeting held today, i.e., Wednesday, August 12, 2026, inter alia, has considered and approved:

1. The unaudited financial results for the quarter and three months ended on June 30, 2026, reviewed by the Audit Committee and taken on record by the Board pursuant to Regulation 33 of the SEBI LODR Regulations.

2. Sale / Disposal of the Noida Land And Building of the Company situated at Plot No. 10 & 11, Block-D, Sector-3, Noida, Gautam Budh Nagar, Uttar Pradesh – 201301, admeasuring approximately 4,732.23 square meters subject to the approval of the shareholders by means of Special Resolution under Section 180(1)(a) of the Companies Act, 2013 read with Regulation 37A of the SEBI LODR Regulations and such other requisite consent and approvals as may be required in this regard.

3. Change in Segment Reporting: Based on a review of the Company's current business operations, revenue profile and reporting requirements, and in accordance with Ind AS 108 – Operating Segments, the Company has identified "Defence" as the reportable operating segment, replacing "Telecom", with effect from the current financial reporting period.

   The revised segment classification shall be reflected in the financial statements and relevant disclosures in accordance with applicable accounting and regulatory requirements.

Noida Office
D-10, Sector-3, Noida 201301,
Uttar Pradesh, India
Tel.: +91-120-2551556 / 1557 / 5176 / 5177
Fax: +91-120-2524337

ISO 14001:2015
VEXIL BPS MS
E9129424

Registered Office
D-1081, New Friends
Colony, New Delhi-110025

Email : contacts@pel-india.in, Website : www.pel-india.in
CIN: L32104DL1979PLC009590,UDYAM-UP-28-0002995

4. has authorised the below-named Key Managerial Person to determine the materiality of an event or information in line with Regulation 30(5) of the SEBI LODR Regulations and to disseminate the same to the stock exchange and other public platforms, as and when required:

The updated Details of the Key Managerial Personnel authorised to disclose material events or information to the Stock Exchange:

Sr. No.	Name and designation	Contact details
1.	Mr. Ashok Kumar Kanodia, Executive Chairman	Email Id: cs@pel-india.in Contact No: 0120-2551556
2.	Mr. Nikhil Kanodia, Managing Director	
3.	Mr. Manmohan Singh, Chief Financial Officer	

Details of Key Managerial Personnel who is authorized to disclose the material event or information to the stock exchange:

Name	Designation / Contact details
Mr. Punit A. Bajaj, Company Secretary and Compliance Officer	Email Id: cs@pel-india.in Contact No: 0120-2551556

In this regard, please find enclosed the following:

a. the unaudited financial results for the quarter and three months ended on June 30, 2026, reviewed by the Audit Committee and taken on record by the Board pursuant to Regulation 33 of the SEBI LODR Regulations, as **Annexure A.**

b. the limited review reports of M/s. Nemani Garg Agarwal & Co., Chartered Accountants and the Statutory Auditors of the Company, certifying the limited review of the unaudited financial results (standalone and consolidated) of the Company for the quarter ended on June 30, 2026, pursuant to Regulation 33 of the SEBI LODR Regulations.

c. The requisite details with regard Sale / Disposal of the Noida Land and Building of the Company situated at Plot No. 10 & 11, Block-D, Sector-3, Noida, Gautam Budh Nagar, Uttar Pradesh – 201301, as required under Regulation 30 of SEBI LODR Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 as amended, for the said sale/disposal is enclosed herewith as **Annexure B**.

The Trading Window under SEBI (Prohibition of Insider Trading) Regulations, 2015 shall remain closed for trading till Friday, August 14, 2026, and shall reopen on and from Saturday, August 15, 2026, for the Directors and Designated Persons of the Company.

The financial results and audit reports will be available on the website of the Company at www.pel-india.in.

The Meeting of the Board of Directors commenced at 11.54 a.m. and concluded at 03:47 p.m.

Please display this notice on the website of the Exchange for the information of all concerned.

Thanking you,

Yours faithfully,
For **Precision Electronics Limited**

Punit Amarpalsingh Bajaj

Digitally signed by Punit Amarpalsingh Bajaj
Date: 2026.08.12 16:51:09 +05'30'

Punit A. Bajaj
Company Secretary
and Compliance Officer

Encl: as above

NEMANI GARG AGARWAL & CO.
CHARTERED ACCOUNTANTS
1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.
Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010
Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai – 400104

Independent Auditors Limited Review Report on Quarterly Unaudited Standalone Financial Results of the company for the Quarter ended 30th June, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

The Board of Directors,
Precision Electronics Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of **M/s Precision Electronics Limited** for the **Quarter ended 30th June 2026** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
We have 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) under Section 133 of the Companies Act 2013 read the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Nemani Garg Agarwal & Co
Chartered Accountants
FRN: 010192N

D. C. Kaushik

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

(Dinesh Chand Kaushik)
Partner
M. No. 505463
UDIN: 26505463DOGOUG1930
Date: 12.08.2026
Place: New Delhi

Tel.-0120-4374727 Mob.-9811026144 (SKN), 9223230576 (SNR), 9810842989 (JMK), 9810893480 (DCK)
Email ID: nemani61@gmail.com, ngacodelhi@gmail.com
WebSite. : sknemani.com

PRECISION ELECTRONICS LTD.
Regd.Office: D-1081, New Friends Colony,
New Delhi-110 065
Statement of Unaudited Financial Result for the Quarter ended June 30, 2026
CIN : L32104DL1979PLC009590

Amount Rs. In Lakhs

Particulars	3 months ended on 30.06.2026 Un-Audited	3 months ended on 31.03.2026 Audited	3 months ended on 30.06.2025 Un-Audited	Year ended on 31.03.2026 Audited
I. Income from Operations	1,328.05	2,277.24	2,226.35	7,901.65
II. Other Income	42.40	33.05	11.94	72.14
III. Total Income (I+II)	**1,370.45**	**2,310.29**	**2,238.29**	**7,973.79**
IV. Expenses				
Cost of Material consumed	332.56	684.93	1,410.64	3,793.57
Purchase of stock in trade	-	-	-	-
Changes in inventory of finished goods, work in progress and stock in trade	120.46	140.95	159.48	227.82
Other Direct Costs	278.62	246.89	118.23	825.27
Employee benefit expenses	326.18	318.03	235.72	1,152.74
Finance costs	164.75	126.12	84.30	394.02
Depreciation and amortization expenses	109.48	76.39	44.02	195.52
Other expenses	337.01	428.43	224.49	1,241.34
Total Expenses	**1,669.06**	**2,021.74**	**2,276.87**	**7,830.28**
V. Profit/ (Loss) before exceptional items and extraordinary items and tax (III-IV)	**(298.62)**	**288.55**	**(38.58)**	**143.51**
VI. Exceptional Items	-	-	-	-
VII. Profit/ (Loss) before extraordinary items and tax (V-VI)	**(298.62)**	**288.55**	**(38.58)**	**143.51**
VIII. Extraordinary items		-	-	
IX. Profit/ (Loss) before tax (VII-VIII)	**(298.62)**	**288.55**	**(38.58)**	**143.51**
X.Tax expenses				
Current Tax expenses	-	25.44	-	25.44
Earlier Year Taxes	-		-	-
Deferred Tax expense/(Income)	(62.73)	60.23	(10.31)	53.08
Earlier years deferred tax expenses	-	-	-	4.10
XI Profit/(Loss) for the period (IX-X)	**(235.88)**	**202.89**	**(28.27)**	**60.90**
XII Other Comprehensiv Income/(Loss) (net of taxes)	-	6.73	-	(3.16)
XIII Total Comprehensive Income (XI-XII)	**(235.88)**	**209.62**	**(28.27)**	**57.74**
XIV Paid up Equity Share Capital (Face Value Rs.10 per sha	**1,384.85**	**1,384.85**	**1,384.85**	**1,384.85**
XV Earning per share (EPS) (in Rs.)				
- Basic and Diluted before extraordinary items	(1.70)	1.47	(0.20)	0.44
- Basic and Diluted after extraordinary items	(1.70)	1.47	(0.20)	0.44

Note :

1. The above Unaudited Financial Result of the Company for the first quarter ended 30th June, 2026 as reviewed by the Audit Committee were approved by the Board of Directors at their meeting held on 12th August, 2026. The Statutory Auditors of the Company have carried out a Limited Review of aforesaid results.

2. Result for the quarter ended 30th June, 2026 are in compliance with the Indian Accounting Statndard (Ind-AS) as prescribed under Companies (Indian Accounting Standards) Rules, 2015.

3. The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.

4. The Company has changed the segment reporting from Telecommunications to Defence wef 01.04.2026. Company operate in single segment as per IND AS-108 on segment reporting during the current financial year.

For Nemani Garg Agarwal & Co.
Firm Regn. No. 010192N
Chartered Accountants

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

D. C. Kaushik

Dinesh Chand Kaushik
Partner
M.No.: 505463

For and on behalf of the Board of Directors
For Precision Electronics Ltd

Nikhil Kanodia
Managing Director
DIN: 03058495

Date : 12.08.2026
Place : New Delhi

Annexure-B

- **Sale / Disposal of the Noida Land and Building of the Company situated at Plot No. 10 & 11, Block-D, Sector-3, Noida, Gautam Budh Nagar, Uttar Pradesh – 201301, admeasuring approximately 4,732.23 square meters, subject to shareholders' approval at the ensuing Annual General Meeting:**

  Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBl/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 as amended:

<table>
<tr>
<td>The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year.</td>
<td>Income and Net worth of the Undertaking, as per the Audited financial statements as of March 31, 2026:
<table>
<tr><td>Particulars</td><td>Amount (Rs. in Lakh)</td><td>Percentage</td></tr>
<tr><td>Revenue</td><td>7900.55</td><td>99.99%</td></tr>
<tr><td>Net Worth</td><td>31.21*</td><td>2.11</td></tr>
</table>
*The stated figure in Net Worth only represents net value of Noida Land and Building as on March 31, 2026.

The operations presently carried out at the Noida Facility are being shifted to the Company's Leasehold Ballabhgarh facility located in Faridabad in a phased manner. Upon completion of the transition, the Noida Land and Building is not expected to be required for the Company's business operations as no business activity will be carried out from the Noida facility.</td>
</tr>
<tr>
<td>Date on which the agreement for sale has been entered into</td>
<td rowspan="3">The Company is seeking approval from the members of the Company for enabling the Board to sell/dispose of the Land and Building of the Company situated at Plot No. 10 & 11, Block-D, Sector-3, Noida, Gautam Budh Nagar, Uttar Pradesh – 201301, admeasuring approximately 4,732.23 square meters (Noida Land and Building).</td>
</tr>
<tr>
<td>The expected date of completion of sale/disposal</td>
</tr>
<tr>
<td>Consideration received from such sale/disposal</td>
</tr>
</table>

Brief details of buyers and whether any of the buyers belong to the promoter/promoter group/group companies if yes, details thereof	As on date, the Company has not entered into any agreement or deed for the proposed sale/disposal of the Noida Land and Building.
Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	The Board has, subject to the approval of the members of the Company, in principle provided its approval for the sale/disposal of the Noida land and building, on the following terms: a. The sale/disposal of the Noida Land and building will not be less than the valuation arrived at by an independent registered valuer and will be in the best interest of the Company. b. The sale/disposal shall be to any potential unrelated buyer(s)/party(s), and the transaction shall not be a related party transaction. The details of actual sale/disposal of the Noida Land and Building shall be provided as and when the definitive transaction takes place.
Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.	Yes, the proposed transaction is outside any Scheme of Arrangement. The Board of Directors has decided to obtain the approval of the shareholders at the ensuing Annual General Meeting under Section 180(1)(a) of the Companies Act, 2013 and Regulation 37A of the SEBI LODR Regulations.
in case of cash consideration — amount or otherwise share exchange ratio: brief details of change in shareholding pattern (if any) of listed entity.	Not Applicable