REGD. OFF. & WORKS : GAT NO. 253/1A, VILLAGE-KHARABWADI, CHAKAN, PUNE- 410501,
CORPORATE OFF. : OFF. NO. 401, TOWER T3, KOHINOOR WORLD TOWER, OLD MUMBAI-PUNE HWY., PIMPRI PUNE -411 018
Tel : 8600108478 | E-Mail : sales@poojaaprecisionengg.in | Website: www.poojaaprecisionengg.in
GST NO : 27AABCP0083A1ZZ CIN NO.: U27310MH1992PLC068151

Date: September 07,2026

To,

BSE Limited Corporate

Department

Phiroze Jeejeebhoy Towers

Dalal Street, Fort, Mumbai 400 001 Maharashtra, India

Scrip Code: **544844**

Subject: Notice of 34th Annual General Meeting (AGM) and Integrated Annual Report for Financial Year 2025-26

Ref.: Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir / Madam,

Pursuant to Regulations 30 and 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Notice convening the 34th AGM and the Integrated Annual Report of the Company for the Financial Year 2025-26, which is being sent through electronic mode to those members whose e-mail addresses are registered with the Company / Registrar & Share Transfer Agent ('RTA') / Depository Participant(s) ('DPs').

Further, in accordance with the Regulation 36(1)(b) of the Listing Regulations, a letter is being sent to the members whose e-mail addresses are not registered with the Company/RTA/DPs, providing a web-link from where the Notice of the AGM and the Integrated Annual Report can be accessed on the website of the Company.

The 34th AGM will be held on **TUESDAY SEPTEMBER 29, 2026** at 11.00 a.m. (I.S.T.) through Video Conferencing / Other Audio-Visual Means ('VC / OAVM').

Information at glance:

Particulars	Details
Date and time of AGM	Tuesday September 29, 2026 At 11:00 A.M.
Weblink Notice for AGM	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.poojaaprecisionengg.in/wp-content/uploads/2026/09/POOJA-PRECISION-ANNUAL-REPORT-2025-2026.pdf
Weblink for Integrated Annual Report	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.poojaaprecisionengg.in/wp-content/uploads/2026/09/POOJA-PRECISION-ANNUAL-REPORT-2025-2026.pdf
Web-link for participating through VC/OAVM	https://www.evoting.nsdl.com/
Cut-off date for e voting	Tuesday, September 22, 2026
Remote E-voting start date and time	Saturday, September 26, 2026 at 9:00 a.m. I.S.T.
Remote E-voting end date and time	Monday, September 28, 2026 at 5:00 p.m. I.S.T.

You are requested to take the same on record.
Thanking You,
Yours faithfully

FOR POOJAA PRECISION ENGG LIMITED

KHANDELWAL SHALAKA SATISH
Digitally signed by KHANDELWAL SHALAKA SATISH
Date: 2026.09.07 19:03:03 +05'30'

SHALAKA KHANDELWAL
COMPANY SECRETARY AND COMPLIANCE OFFICER
Membership No:A62774

POOJAA PRECISION
ENGG. LIMITED

FOUNDATIONS OF PRECISION

ANNUAL REPORT 25-26

Corporate Information

BOARD OF DIRECTORS

Mr. Anil Shivajirao Kulkarni
Chairman & Whole-time Director

Mr. Sanket Anil Kulkarni
Managing Director

Mr. Rahul Sohanlal Ranka
Whole-time Director

Ms. Vaishali Dakshendra Agrawal
Non-Executive Director

Mr. Arvind Sadashiv Mokashi
Independent Director (Appointed w.e.f. December 16, 2025)

Mr. Viren Ajit Joshi
Independent Director (Appointed w.e.f. December 16, 2025)

Mr. Gautam Pradyot Doshi
Independent Director (Appointed w.e.f. December 16, 2025)

KEY MANAGERIAL PERSONNEL

Mr. Bhavya Dakshendra Agrawal
Chief Financial Officer (Appointed w.e.f. December 15, 2025)

Ms. Shalaka Satish Khandelwal
Company Secretary & Compliance Officer (Appointed w.e.f. June 26, 2026)

Ms. Bhavana Phoolchand Tak
Former Company Secretary & Compliance Officer (Resigned w.e.f. June 26, 2026)

STATUTORY AUDITORS

M/s. Borkar & Muzumdar
Chartered Accountants (Firm Registration No. 101569W)

SECRETARIAL AUDITORS

M/S. SIUT & CO LLP
Company Secretaries (Unique Code: L2021MH011500; Peer Review No.: 5460/2024; Appointed for FY 2026-27 on August 17, 2026)

INTERNAL AUDITORS

M/S. S. GAUTAM & ASSOCIATES LLP
Chartered Accountants (FRN: 126944W/W-100295; Appointed for FY 2026-27 on April 14, 2026)

REGISTERED OFFICE & MANUFACTURING UNIT 1

Gat No. 253/1A, Chakan-Talegaon Road, Kharabwadi, Chakan, Pune, Maharashtra – 410501

CORPORATE OFFICE

Office No. T3-401 & T-2 407, Kohinoor World Tower, Opp. Empire Estate, Chinchwad East, Pune, Maharashtra – 411019

MANUFACTURING UNIT 2

Gat No. 251/1, Plot No. 9, 10, 11 & 13 (Old Gat No. 2787/1), Talegaon Chakan Road, Kharabwadi, Chakan Industrial Area, Pune, Maharashtra – 410501

PROPOSED MANUFACTURING UNIT 3

Gat No. 382, 383, 386, 387 & 312, Village Tal. Khed, Dist. Pune, Maharashtra – 410501

PROPOSED MANUFACTURING UNIT 4

Gat No. 201/1, Village Mahalunge, Tal. Khed, Dist. Pune, Maharashtra – 410501

REGISTRAR & SHARE TRANSFER AGENT

MUFG Intime India Private Limited

(Formerly known as Link Intime India Private Limited)

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Precision Doesn't Begin At The Finish.

It begins much earlier.

Before a component takes its final shape, precision is already at work - in engineering judgement, material understanding, process discipline and the ability to carry consistency from one stage to the next.

At Poojaa Precision Engg. Limited, these foundations have been built over time. They connect every decision, every process and every outcome.

Because the strength of the finished component begins with the strength of everything behind it.

The Foundation of Precision

A finished component shows the result. The real foundation lies beneath it.

Built over more than three decades, our know-how combines ZZZZZZZmetallurgical understanding, engineering discipline, tooling knowledge and process experience. It shapes the decisions made before production begins and the consistency expected after it scales.

Precision is not created at one point in the manufacturing cycle. It is carried forward. From the first engineering decision to the final inspection, every stage inherits the responsibility of the one before it.

That is the precision chain: not a collection of isolated operations, but one connected standard.

From Metal to Mission

Every component begins with a requirement. What follows is a connected chain of engineering and manufacturing decisions.

ENGINEERING & DEVELOPMENT
Customer requirements are translated into manufacturable solutions through design, simulation, prototype development and reverse engineering.

CASTING
The component takes form through the casting route suited to its geometry, performance and application requirements.

MACHINING & FINISHING
Critical dimensions, interfaces and functional surfaces are brought within specification.

INSPECTION & QUALITY
Inspection systems help verify component integrity and consistency before release.

FINISHED COMPONENT
Engineering intent becomes a production-ready precision component.

END APPLICATION
The component becomes part of a larger system — supporting mobility, energy, agriculture, defence or healthcare.

Every link matters. Because the final component is only as precise as the process behind it.

Precision Has No Single Shape

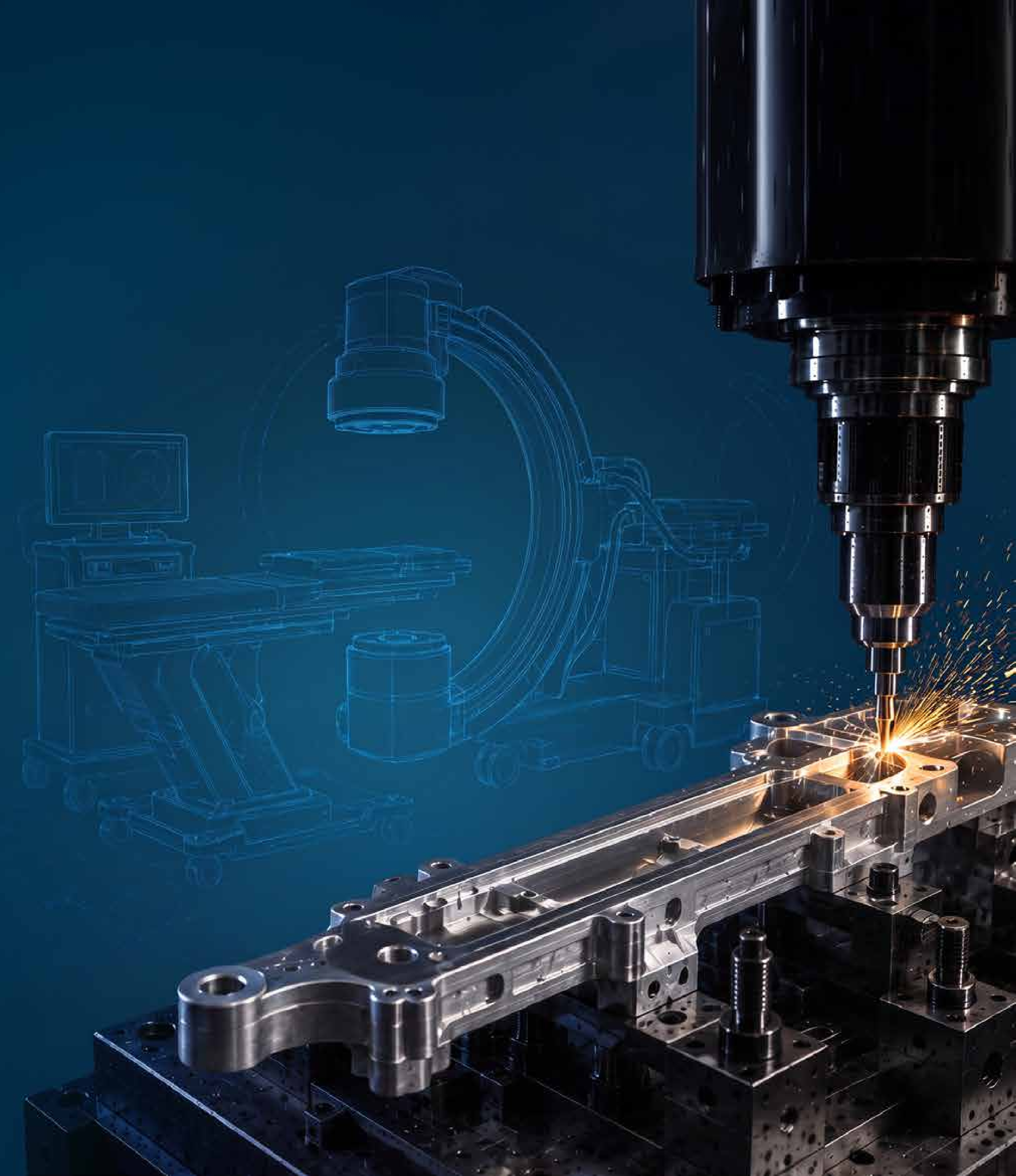
One engineering foundation can serve many different missions.

A component may support conventional mobility, electric vehicles, power infrastructure, agriculture, defence or healthcare. Each application brings a different operating environment, performance requirement and responsibility.

The mobility landscape is also changing, and our portfolio is changing with it. Revenue from electric-vehicle applications grew 2.7× over two years, demonstrating the adaptability of our engineering and manufacturing foundation as vehicle architectures and material requirements evolve.

The application changes. The foundation does not. The possibilities continue to expand.

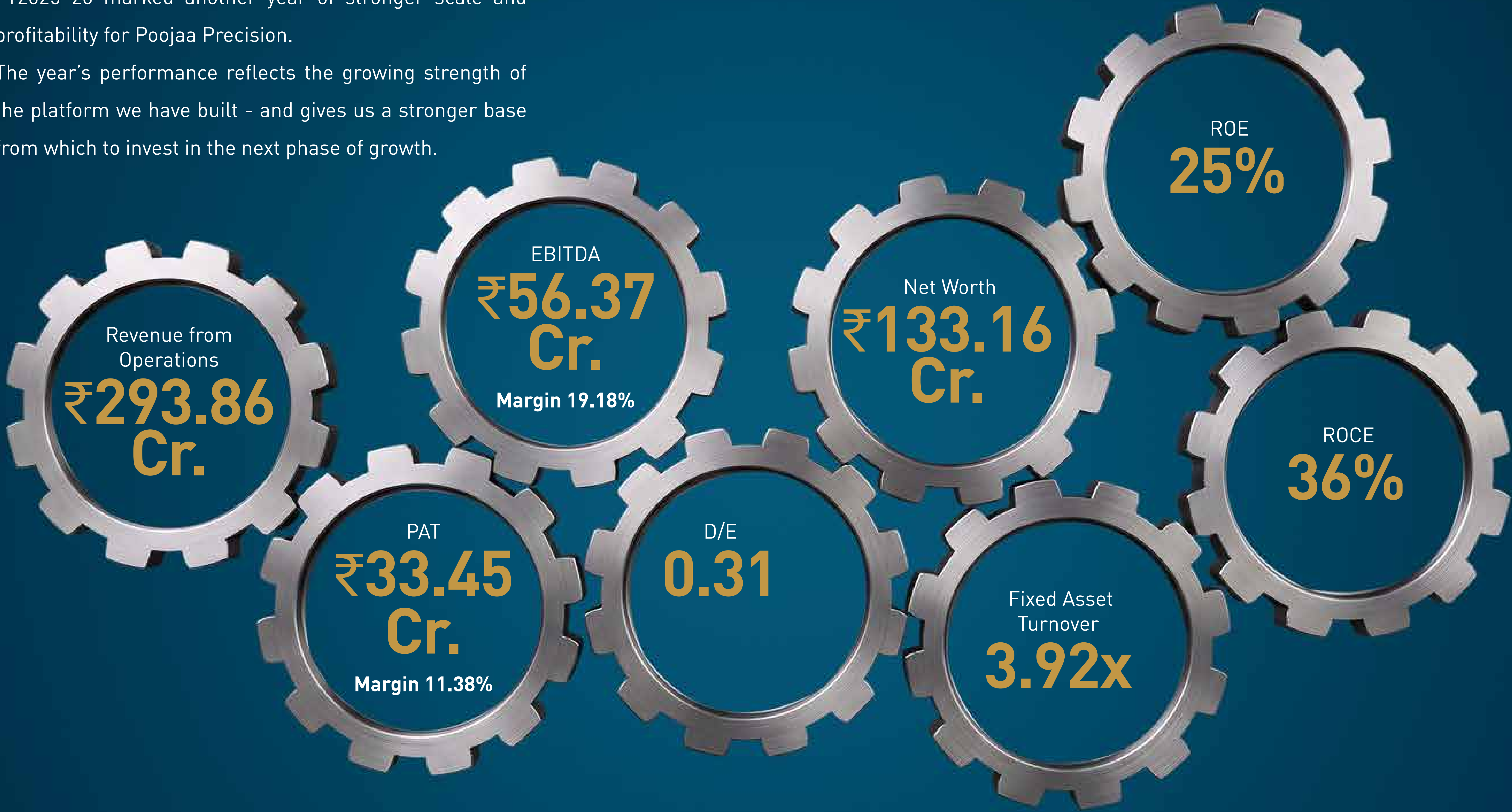
2.7× EV revenue growth in two years



The Chain is Getting Stronger

FY2025–26 marked another year of stronger scale and profitability for Poojaa Precision.

The year's performance reflects the growing strength of the platform we have built - and gives us a stronger base from which to invest in the next phase of growth.



A New Link in Our Journey

Built over more than three decades. Strengthened through engineering discipline. Scaled through precision.

In 2026, Poojaa Precision Engg. Limited entered the public markets through a ₹159.83 crore fresh issue on the BSE SME platform. The issue comprised up to 53.10 lakh equity shares at a price band of ₹285–₹301 per share.

The IPO marked an important transition in our journey - opening a new chapter of public ownership and creating capital to support manufacturing expansion, working-capital requirements and general corporate purposes.

From building precision to building the next phase of growth.

₹159.83 Cr.
Issue Size

53.10 lakh
Equity Shares Offered

₹285-₹301
Price Band

Built On Precision

Poojaa Precision Engg. Limited is a precision engineering company engaged in the manufacture of aluminium and machined components. With more than three decades of experience, the company serves automotive, electric mobility and diversified non-automotive applications.

Its integrated manufacturing platform spans aluminium casting, machining and component finishing, supported by in-house design and engineering capabilities. The portfolio comprises 600+ SKUs, including safety-critical components.

From its base in Chakan, Pune, Poojaa Precision supports customers across commercial vehicles, passenger vehicles, two-wheelers, electric vehicles, energy, agriculture, defence and healthcare.

3+
Decades Experience

600+
SKUs including safety-critical components

200+
Employees

55+
VMC / HMC / CNC turning centres

GDC + LPDC + HPDC Casting Capabilities

Strength at the Foundation. Confidence in What Comes Next.

Dear Shareholders,

Every phase of growth tests the strength of what has been built before it. For Poojaa Precision Engg. Limited, FY 2025–26 was a year that reinforced our belief that sustainable progress begins with strong foundations - engineering discipline, manufacturing know-how, process consistency and relationships built over time.

For more than three decades, we have worked to build precision into the way we operate. Today, that foundation supports a portfolio of 600+ SKUs, including safety-critical components, and a growing presence across automotive, electric mobility and diversified non-automotive applications. The increasing relevance of our capabilities across sectors demonstrates an important strength of our business: while applications evolve, the need for dependable precision remains constant.

The year also reflected the increasing scale of the organisation. Revenue from Operations reached ₹293.86 crore in FY 2025–26. More importantly, this growth is being accompanied by continued investment in the capabilities required for the future.

Our next phase is centred on strengthening every link of the precision chain. The proposed Unit III at Khed, Pune is planned to add 15,000 MTPA of melting capacity and 6,600 MTPA of casting capacity, while the proposed Unit IV is intended to introduce precision magnesium components. Alongside capacity creation, we are focused on automation, inspection, simulation-led process improvement, customer diversification and participation in sectors such as agriculture, defence, energy, healthcare and aerospace.

Growth, however, must also be responsible. Our proposed captive solar investment at Unit III, supported by planned water-recycling infrastructure, reflects our intent to improve resource efficiency as we expand.

As we look ahead, our objective is clear: to preserve the engineering discipline that has shaped Poojaa Precision while building the scale, capabilities and market reach required for the opportunities ahead.

The foundation is strong. The chain is getting stronger. And we remain committed to creating long-term value through precision at every link.

Warm regards,

Mr. Anil Shivajirao Kulkarni
Chairman & Whole Time Director

Performance,
Precisely Measured

Dear Shareholders,

The Company recorded strong growth in FY 2025–26, with revenue and profitability increasing significantly over the previous year. Revenue from Operations increased by approximately 32.4% to ₹293.86 crore from ₹222.00 crore in FY 2024–25. EBITDA increased by approximately 48.2% to ₹56.37 crore from ₹38.03 crore, while EBITDA margin expanded to 19.18% compared with 17.13% in FY25. Profit After Tax increased by approximately 49.1% to ₹33.45 crore from ₹22.44 crore. PAT margin stood at 11.38% compared with 10.11% in the previous year. Net worth increased to ₹133.16 crore from ₹83.65 crore, strengthening the Company's capital base.

The longer-term trajectory also remains encouraging. Between FY 2023–24 and FY 2025–26, Net worth strengthened to ₹133.16 crore in FY 2025–26 from ₹83.65 crore in FY 2024–25. Return on Equity stood at 25% and Return on Capital Employed at 36%, while the debt-equity ratio was 0.31.

The year also involved continued investment in the operating platform. Property, plant and equipment stood at ₹74.93 crore at year-end, while capital work-in-progress was ₹28.40 crore. Net cash generated from operating activities was ₹21.70 crore, providing an important internal foundation as the company continues to invest for growth.

Our financial priorities remain aligned with the broader business strategy: disciplined capital allocation, prudent leverage, stronger operating efficiency and investment in capacity and technology that can support sustainable returns over the long term.

As the company enters its next phase, we will continue to measure growth not only by scale, but by the quality of earnings, balance-sheet strength and the efficiency with which capital is deployed. For us, financial performance is another link in the precision chain - one that must remain disciplined, transparent and connected to long-term value creation.

Warm regards,

Mr. Bhavya Dakshendra Agrawal

Promoter & Chief Financial Officer

Guiding The Next Phase

MR. ANIL SHIVAJIRAO KULKARNI
Chairman & Whole Time Director
32+ Years of Experience
Bachelor of Science (Mechanical Engineering).

MRS. JAYSHREE ANIL KULKARNI
Promoter
17+ Years of Experience

MR. SANKET ANIL KULKARNI
Managing Director
16+ Years of Experience
BE (Mechanical) & Post Diploma in Tool Design.

MR. RAHUL SOHANLAL RANKA
Whole Time Director
25+ Years of Experience.

MRS. VAISHALI DAKSHENDRA AGARWAL
Non Executive Director
17+ Years of Experience.

CA DAKSHENDRA BRIJBALLABH AGRAWAL
Promoter
24+ Years of Experience
Chartered Accountant.

MR. BHAVYA DAKSHENDRA AGRAWAL
Promoter & CFO
5+ Years of Experience.

Foundations Built Over Time

The company's evolution has been shaped by progressive investments in engineering, infrastructure, new sectors and management systems.

1992-93
Incorporated as Pooja Castings Pvt. Ltd.

2006-07
Started own design centre and prototype work for customers.

2011-12
Investment by Rahul Sohanlal Ranka & Bhavya Financial Services Pvt. Ltd.

2013-14
Established corporate office in Chinchwad, Pune.

2016-17
Acquired the Chakan property where Registered Office and Manufacturing Plant I are situated.

2018-19
Began supply to first electrical-sector customer.

2022-23
Received ISO 9001:2015 certification.

2023-24
Received IATF 16949:2016 certification.

2024–25
Began supplying parts and components to the defence sector; received ISO 45001:2018 certification.

Precision in Motion

Our portfolio translates a common precision-engineering foundation into components for mobility and electric-vehicle applications.

2 WHEELER

Representative products include inlet pipes, cylinder heads and bridge fork tops, supporting engine airflow, combustion, heat management and steering alignment.

PASSENGER / 4 WHEELER

Representative products include cylinder heads, EGR housings, elbow assemblies / oil filter holders and intake manifolds, where pressure integrity, thermal performance and dimensional accuracy are critical.

COMMERCIAL VEHICLE

Representative products include aluminium knuckles, timing covers, bearing frames / camshaft components, upper cooling water lines, intake manifolds, clutch housings and adaptor housings for demanding engine and drivetrain applications.

ELECTRIC VEHICLE

The portfolio includes transmission housings, brackets, housing bearing sleeve assemblies and related lightweight aluminium components supporting evolving electric-mobility architectures.

Precision Beyond Mobility

DEFENCE

Representative products include intake pipes, cylinder heads, oil cooler covers, intake manifolds and bearing frames for heavy-duty applications.

ENERGY

Representative products include insulator flanges, circuit-breaker gear-box housings, diffuser housings and conductors used across electrical and high-voltage applications.

AGRICULTURE

Representative products include tractor connectors and pipes, inlet / outlet pipes, manifolds, top beam castings, gate bodies and pipe meter bodies for fluid-transfer, engine and off-highway applications.

HEALTHCARE

Representative products include fetal-cart bases, arch fetal-cart parts and C-arm holder horizontal slides.

Management Team

Anil Shivajirao Kulkarni – Chairman & Whole Time Director

Mr. Kulkarni is the Chairman & Whole Time Director and a Promoter of the Company, asscoiated with since inception. A Bachelor of Science (Mechanical Engineering) graduate from Ranchi University, he brings over 32 years of experience across aluminium die casting, tooling, and engineering manufacturing. He is responsible for the Company's strategic direction, business strategy oversight, capital investment decisions, and organisational growth, while mentoring senior leadership and representing the Company at large.

Sanket Anil Kulkarni – Managing Director

Mr. Kulkarni is the Managing Director and a Promoter of the Company, on board since 2009. He holds a Bachelor of Engineering (Mechanical) from the University of Pune along with a Post Diploma in Tool Design, and carries over 16 years of experience in the casting and engineering industry. He drives overall strategic leadership across production, operations, quality, finance, and business development, with a strong focus on cost optimisation, productivity, capacity utilisation, and continuous improvement in tooling and die design.

Rahul Sohanlal Ranka – Whole Time Director

Mr. Ranka is the Whole Time Director and a Promoter of the Company, having served on the Board since 2012. With over 25 years of experience in alloy manufacturing, casting, and engineering, he leads the Company's commercial operations. His responsibilities include margin improvement through product costing and yield optimisation, commercial negotiations with OEMs, Tier-1 customers and export clients, and oversight of raw material procurement, vendor contracts, and business expansion.

Management Team

Vaishali Dakshendra Agrawal – Non-Executive Director

Ms. Agrawal is a Non-Executive Director and Promoter of the Company, on the Board since 2022. A Bachelor of Commerce graduate from Maharshi Dayanand Saraswati University, Ajmer, she brings 17 years of experience in debt syndication and managing end-to-end syndication processes. At the Company, she oversees administrative functions, including organisation and maintenance of company records and handling of routine queries.

Dakshendra Brijballabh Agrawal – Promoter

Mr. Agrawal is a Promoter of the Company and an Associate Member of the Institute of Chartered Accountants of India. He brings 24 years of experience in the field of finance, lending deep financial expertise to the Company's growth and strategic decision-making, complementing the leadership team's operational and commercial strengths.

Bhavya Dakshendra Agrawal – Promoter & Chief Financial Officer

Mr. Agrawal is a Promoter of the Company and serves as its Chief Financial Officer. As part of the younger generation of leadership, he oversees the Company's financial planning, reporting, and controls, contributing a forward-looking perspective to Poojaa Precision's continued financial discipline and growth strategy.

Management Team

Arvind Sadashiv Mokashi – Independent Director
Mr. Mokashi is an Independent Director of the Company, on the Board since December 16, 2025. A Bachelor of Commerce graduate from Shivaji University, Kolhapur, and an Associate Member of the Indian Institute of Bankers, he brings an extensive 44 years of experience in the banking sector, spanning corporate and SME credit, resolution of stressed assets, business development, and administration.

Viren Ajit Joshi – Independent Director
Mr. Joshi is an Independent Director of the Company, on the Board since December 16, 2025. He holds a Bachelor of Engineering (Mechanical) from the University of Bombay and a Diploma in Management Studies from the same university. With 46 years of experience managing engineering manufacturing businesses, he brings expertise in Lean practices, quality, cost competitiveness, profitable growth, transformation, and global and Indian market strategy.

Gautam Pradyot Doshi – Independent Director
Mr. Doshi is an Independent Director of the Company, on the Board since December 16, 2025. A Bachelor of Technology in Mechanical Engineering from IIT Bombay, he brings 34 years of experience in consultancy and advisory work in systems and management, and has served as a member of the Governing Council of CMTI, Bangalore.

Corporate Social Responsibility

Building Value Beyond the Factory Floor
At Poojaa Precision Engg., our philosophy of corporate responsibility is woven into the fabric of our operations. Our dedication towards nurturing communities, fostering economic growth, and improving quality of life underscores our broader vision. We strive to create a tangible impact through our Corporate Social Responsibility (CSR) initiatives, focusing on projects that promote sustainable agriculture, renewable energy, education, and health. Through these endeavours, we aspire to make meaningful contributions to society, facilitating a harmonious and progressive environment that resonates with our principles of ethical business practice.

Precision, for us, has never been confined to the tolerances we hold on the shop floor. It is a discipline we carry into every relationship we build with our employees, our communities, and the nation we operate in. Just as our castings are engineered to exacting standards, our approach to social responsibility is deliberate, measured, and built to endure.

A Legacy Rooted in Purpose
Poojaa Precision Engg. Limited traces its origins to 1987, when our founder and chairman, Mr. Anil Kulkarni, set up a modest foundry on a 4,000 sq. ft. plot in Pune. Over more than three decades of disciplined growth, that small unit has evolved into one of the largest and most respected foundries in the Western Zone of India, a journey built not on scale alone, but on precision: precision in engineering, precision in relationships, and precision in the way we choose to give back.

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Our CSR Vision

Our redefined core purpose is to challenge conventional thinking and innovatively use all our resources to drive positive change in the lives of our stakeholders and communities. In line with this purpose, our CSR vision is anchored in the constituencies of girls, youth, and the poor, whom we support through carefully designed programmes in education, health, and the environment. For us, responsible business goes beyond statutory compliance; it is about being accountable for our processes, our products, and our relationships with employees, customers, and the community at large.

We bring this vision to life in partnership with credible, established organisations, including the 14 Trees Foundation, Rotary Club of Nigdi-Pune, Tata Memorial Hospital, Bai Jerbai Wadia Hospital for Children, KEM Hospital Pune, and Manobal Deepstambh (Bahuuddeshiya Sanstha), each chosen for a proven track record in their respective field.

Our CSR Initiatives in FY 2025-26
Our Partnership with the 14 Trees Foundation

The idea behind 14 Trees:

The 14 Trees Foundation takes its name from a simple, powerful idea: over a lifetime, 14 trees can absorb every bit of carbon dioxide a single human being breathes out. Founded on this principle, the Foundation set out to build a scalable, replicable model for restoring India's most ecologically devastated land, proving that urban citizens, village communities, tribal workers, and corporates can join hands to undo environmental damage, generate sustainable livelihoods, and build a greener future together. The model was first proven in 2013 on completely barren, gravel-strewn land near village Vetale in Khed taluka; eight years on, relying solely on rainwater and without a single tanker delivery or borewell, that land now hosts a thriving forest of over 200 native tree varieties.

Impact Highlights So Far

The wider 14 Trees programme has restored 1,300+ acres of land and planted 3,00,000+ trees, with 500+ native trees planted. Its ecological work has also created 100+ ponds and supports 300+ biodiversity species. The programme has employed 250+ tribal workers, engaged 150+ vendors and local businesses, incubated 15+ micro-ventures, and received support from 40+ CSR donors and 1,000+ individual donors. Its social reach includes 50+ active volunteers, 250+ villages, 6 districts, and support across 13 Sustainable Development Goals.

Our site. Our own reforestation project sits on "Peth Gairan 1", a stretch of public common grazing land (gairan) in Ambegaon taluka, Pune district, undertaken jointly with the Rotary Club of Nigdi-Pune (RID 3131) under the banner of the "Rotary Pooja Castings Grove". The project has restored 7+ acres of degraded land, planting 2,100 saplings across 42 native tree species spread across thirteen distinct plots (P3 through P16), each separately tracked and monitored for survival and growth. Officially certified figures for Reporting Year 2025-26 stand at 7.6 acres reforested and 2,100 trees planted, under RI CSR India Grant No. CSR 2500517.

The species mix was chosen for ecological resilience and local relevance, anchored by high-volume native varieties such as Shisav (284), Chinch/Tamarind (180), Karanj (174), Kanchan (163), Khair (120), Rui and Shirish (133 each), and Sitaphal (98) alongside dozens of other indigenous species, including Jambhul, Kadulimb (Neem), Palas, Behada, Moha, Pimpal, and Bibba.

Building water self-sufficiency. True to the 14 Trees model, the site's long-term survival depends on water self-sufficiency rather than external supply. A dedicated water-harvesting pond ("Pond 1") was constructed on site, measuring 30 x 30 x 30 feet with a total holding capacity of 7,64,370 litres, purpose-built to irrigate the plantation through the dry months without tankers or borewells.

Science-driven monitoring. In partnership with Vigyan Ashram, Pabal, the project is conducting solar biomass-drying trials as an alternative to electric ovens, with results intended to be documented and published for wider restoration use. The processed biomass will support carbon-sequestration measurement. In parallel, the team is advancing remote-sensing and satellite-based analysis by training models using on-ground field data, improving the accuracy and interpretability of satellite imagery and strengthening the monitoring of vegetation changes over space and time. Together, these efforts contribute to a robust, science-driven environmental assessment framework.

On the ground. The transformation has involved sustained, hands-on effort across the full restoration cycle: identifying land for plantation; constructing a pond near the site; preparing land for planting; selecting and picking the best saplings; carrying out tree plantation on the selected land; tracking pond water levels; and monitoring plant development stages. Supporting infrastructure has included huts for visitors and workers, a container at the plantation site, toilets near the site, unique plot markings for easy identification, and plant labels for ongoing monitoring. The Company has also engaged directly with the Gram Panchayat and village residents at Peth, securing the local cooperation essential to a project of this kind.

A partnership in action. Through FY 2025-26, the Company's leadership and CSR partners made 6 dedicated site visits, including a visit by our Chairman, Mr. Anil Kulkarni, alongside our Sr GM Head HR & Admin, Mr. Ravindrakumar Ghogare, and our Quality Assurance Head, Mr. Chandrashekhar Kale — standing alongside volunteers from the Rotary Club of Nigdi-Pune. Collectively, these visits translated into 824 volunteering hours, 103 visitors hosted on site, and 121 saplings personally planted by visiting volunteers.

Livelihoods taking root. Beyond the trees themselves, the project has created real, durable livelihoods for local and tribal families. Workers who once earned as little as ₹30 a day as farm labourers now hold stable roles as site supervisors, plantation workers, and caretakers, with several using their steady income to start their own farms, fund their children's higher education, or support their families through medical emergencies. In one instance, a supervisor's own success inspired 25 other families in his village to pursue similar work. The site has also incubated more than a dozen local micro-enterprises: nurseries, bamboo-product makers, terrace-garden-kit suppliers, wood carvers, fire-protection services, tractor and JCB rental operators, and suppliers of sapling bags, organic fertiliser, watering pipes, and tree labels.

Aligned with global goals. This initiative contributes to multiple United Nations Sustainable Development Goals championed by the 14 Trees Foundation's wider model including No Poverty, Good Health and Well-Being, Quality Education, Clean Water and Sanitation, Affordable and Clean Energy, Decent Work and Economic Growth, Industry Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Responsible Consumption and Production, Climate Action, Life on Land, and Partnerships for the Goals.

Part of a larger movement. Our Peth Gairan project is one thread in a much larger fabric. Across Maharashtra, the 14 Trees Foundation is driving reforestation across 6 districts, 22 talukas, and 56 gairans, with over 1,300 acres under active restoration. To date, the Foundation's model has enabled the planting of over 3,00,000 trees, created employment for 250+ tribal workers, engaged 150+ vendors and local businesses, incubated 15+ micro-ventures, mobilised 50+ active volunteers and 1,000+ individual donors, and reached 250+ villages supporting 300+ biodiversity species and contributing to 13 SDGs in total.

FY 2025-26 Impact Insights

Pooja Castings Initiative Impact: 7+ acres of grove; 2,100 trees planted; 824 volunteering hours; 6 volunteering visits; and 103 visitors.

Overall Project Impact: 3,500+ indirect beneficiaries; 200+ direct beneficiaries; 400+ flora and fauna; 15+ local ventures incubated; and 15+ SDGs supported.

The local ventures benefiting through the Pooja Castings initiative include nurseries, bamboo products, terrace garden kits, wood carving, fire-protection services, food products and supply, tractor and JCB rentals, sapling-bag suppliers, organic fertiliser and pesticides, watering-pipe suppliers, tree-label makers, grass-cutter suppliers, and farming-equipment suppliers.

Looking ahead, Poojaa Precision Engg. Limited remains committed to planting 14,000 trees by 2028, deepening both the ecological and the human impact of this partnership in the years to come.



Cancer Care Support — Tata Memorial Hospital

In continuing partnership with Tata Memorial Hospital, Mumbai, a unit of the Department of Atomic Energy, Government of India, and one of the country's foremost cancer care and research institutions, we provide direct financial assistance to underprivileged cancer patients, helping ease the financial burden of treatment and improving their access to quality, specialised healthcare.

Financial Support for Children's Medical Treatment — Bai Jerbai Wadia Hospital for Children

A new addition to our CSR portfolio in FY 2025-26, this initiative supports the medical treatment of underprivileged children at the century-old Bai Jerbai Wadia Hospital for Children, Mumbai (established 1929), through direct financial assistance, helping improve health outcomes and well-being for some of the city's most vulnerable young patients.

Blood Donation Drive

Our employees and workmen continue to voluntarily step forward for this life-saving cause. In FY 2025-26, 80 employees and workmen donated a total of 32 litres of blood (400 mL per donor) an increase over the 75 donors and 30 litres contributed in FY 2024-25, reflecting a steadily growing culture of giving within our workforce.

Education Support for Specially Abled Children — Manobal Deepstambh

In FY 2024-25, we supported Manobal Deepstambh (Bahuuddeshiya Sanstha), Jalgaon-Pune, by setting up a dedicated Computer Lab for specially abled children, contributing to their education, digital literacy, and overall development, and helping them access quality learning opportunities they may not otherwise have had.

Governance: Precision in Practice

Our CSR governance mirrors the discipline we bring to our manufacturing operations. The CSR Committee and Board of Directors determine the annual CSR outlay, identify priority activities, and oversee reporting in alignment with Section 135 of the Companies Act, 2013, and Schedule VII thereunder, committing at least 2% of average net profits from the preceding three financial years towards CSR, with administrative overheads capped at 5% of total CSR expenditure. We work only with implementation partners holding established, multi-year track records and, where applicable, valid CSR-1 registration, ensuring every rupee is directed through capable and accountable hands.

Looking Ahead

As Poojaa Precision Engg. Limited continues to expand its manufacturing footprint, our commitment to the communities that have supported our growth over more than three decades remains steadfast, from restoring barren gairan land to supporting cancer patients, children's healthcare, and our own employees' spirit of giving. The same values that transformed a 4,000 sq. ft. foundry into a benchmark name in aluminium die-casting patience, precision, and purpose will continue to guide the next chapter of our CSR journey, as we work towards planting 14,000 trees by 2028 and deepening every partnership along the way.

We remain committed to building not just superior castings, but stronger foundations for our people, our communities, and the nation we are proud to serve.

Key Awards and Recognitions

- 2016- Received the Best Project Award-I Quality Improvement in GDC Tech Project Competition, 2016.
- 2017- Received the Best Project Award Innovative Approach for Development-2017 in GDC Tech
- 2019- Received Quality Excellence Award from one of the customers at Annual Supplier Conference 2019.
- 2019- Received Best Casting Competition Award in GDC Tech
- 2019- Received the Best Project Award-2019 in GDC Tech
- 2021- Received Quality Excellence Award from one of the customers at Annual Supplier Conference 2021.
- 2022- Received Best Supplier Award-New Product Dev-Non-Ferrous at Metrics
  Supplier Summit - 2022.
- 2022- Received the Best Project Award-2022 in GDC Tech 2022 Project Competition.
- 2023- Received Quality Excellence Award from one of the customers at Annual Supplier Conference 2023.
- 2023- Received the Gold Award from one of the customers for exemplary performance and dedication.
- 2023- Received Best Supplier Award from one of the customers
- 2024- Received Super Excellence Award for Best Product Development.
- 2024- Awarded with Certificate of Appreciation for performance in Kaizen Competition by one of the customers.

Focus Sectors

Automotive

- Engine Parts
- Intake Manifolds
- Clutch Housings
- EGR Components

Supplying compressor, intake manifold, cylinder head cover, assembly air intake manifold, camshaft carrier, clutch housing, cover front, etc.

Electric Vehicles

- Transmission Housings
- Brackets
- Bearing Assemblies

Supplying transmission housings, brackets and housing bearing sleeve assembly and others

Non-Automotive

- Agriculture
- Defence
- Energy
- Healthcare

Supplying drive box housing FA5, cast flange, elbow, turbo outlet, external conductor, contact carrier (fertigteil), upper bracket, conductor, carrier, drive box housing (FA1) etc.

4 Wheeler Product Portfolio

Cylinder head
This is a hart of engine and the performance of the vehicle is depends on the performance of cylinder heads. The fuel efficiency, life of the vehicle and pollution controls all depend on the performance and the efficiency of the engine.

Intake manifolds
Feeds the right air fuel mix to each cylinder. If its internal passages aren't precise and air-tight, the engine losses the power and fails emission norms

EGR housing
Recirculates hot exhaust gas to cut harmful Ox, Mandatory in BS-VI, A Thin 4 mm wall, pressure tight, high temperature which is the critical to manufacturing.

Elbow assembly/Oil Filter Holder
Carriers engine fluids- any leaks is unacceptable, so integrity is essential

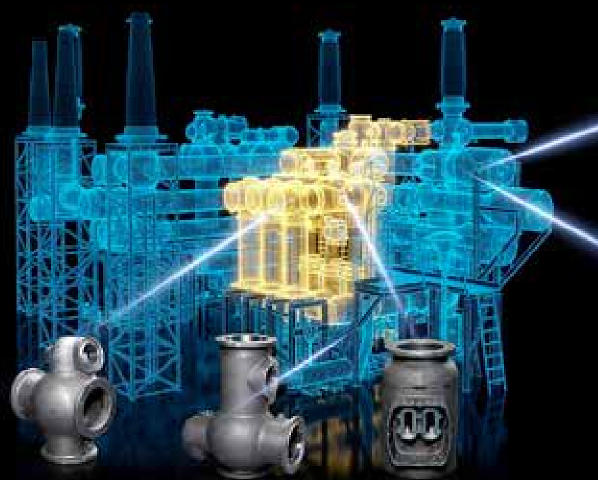
2 Wheeler Product Portfolio

Inlet Pipes
Its primary function is to smoothly and efficiently channel the air-fuel mixture into the combustion chamber while maintaining optimal engine vacuum and power.

Cylinder Head
The cylinder head sits on top of the engine block, acting as a crucial cover. It seals the combustion chamber to maintain compression, houses the valves for airflow, and contains the spark plug to ignite the fuel-air mixture. It also effectively dissipates engine heat

Bridge fork top
The **fork top bridge** (also known as the **top yoke or upper triple clamp)** rigidly clamps the top of the two front fork tubes to the steering stem. It maintains fork alignment, prevents twisting during steering and braking, and serves as a mounting point for the handlebars and dashboard

Energy Product Portfolio

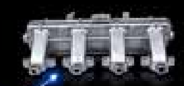


In Gas Insulated Switchgear (GIS) industries, Isolators , Disconnectors and CT-housings are fundamental elements designed to safely manage high-voltage power transmission within confined, gas-filled metallic enclosures.

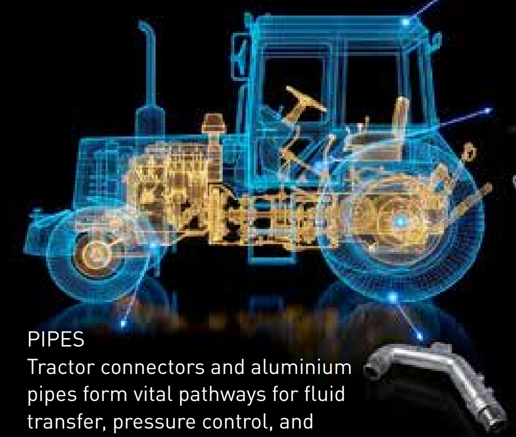
Diffusor housing
In the gas and metals industries, "aluminium diffusers" generally refer to specialized porous plugs or diffuser tubes used in molten aluminium processing. These devices serve critical functions in degassing, temperature homogenization, and refining the metal.

Conductors
In the electrical power industry, aluminium conductors form the primary current-carrying paths in Gas Insulated Switchgear (GIS). They safely transport high-voltage electricity through sealed, gas-filled modules, offering excellent electrical conductivity while keeping the system lightweight, non-magnetic, and resistant to corrosion.

Agriculture Product Portfolio



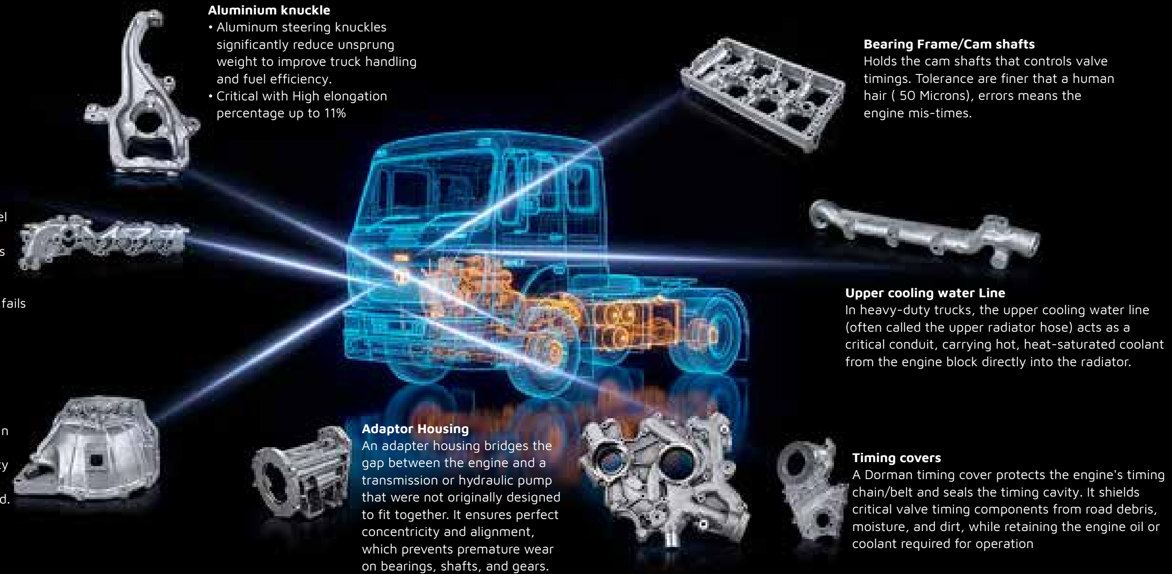
Manifolds
Agricultural manifolds are critical distribution systems that regulate, direct, and control the flow of fluids (liquids), gases (exhaust/air), or hydraulic oil.



PIPES
Tractor connectors and aluminium pipes form vital pathways for fluid transfer, pressure control, and cooling. These components are used to efficiently route liquids and gases throughout the vehicle's engine.

INLET/OUTLET PIPES
In tractors, aluminum intake and exhaust pipes often functioning as manifolds or ducts direct air, fuel, or exhaust gases. They supply the engine with clean, dense oxygen for maximum combustion power, safely expel hot gases, and transfer energy for auxiliary tractor attachments.

Commercial Vehicle Product Portfolio



Aluminium knuckle
- Aluminum steering knuckles significantly reduce unsprung weight to improve truck handling and fuel efficiency.
- Critical with High elongation percentage up to 11%

Bearing Frame/Cam shafts
Holds the cam shafts that controls valve timings. Tolerance are finer that a human hair (50 Microns), errors means the engine mis-times.

Intake manifolds
Feeds the right air fuel mix to each cylinder. If its internal passages aren't precise and air-tight, the engine losses the power and fails emission norms

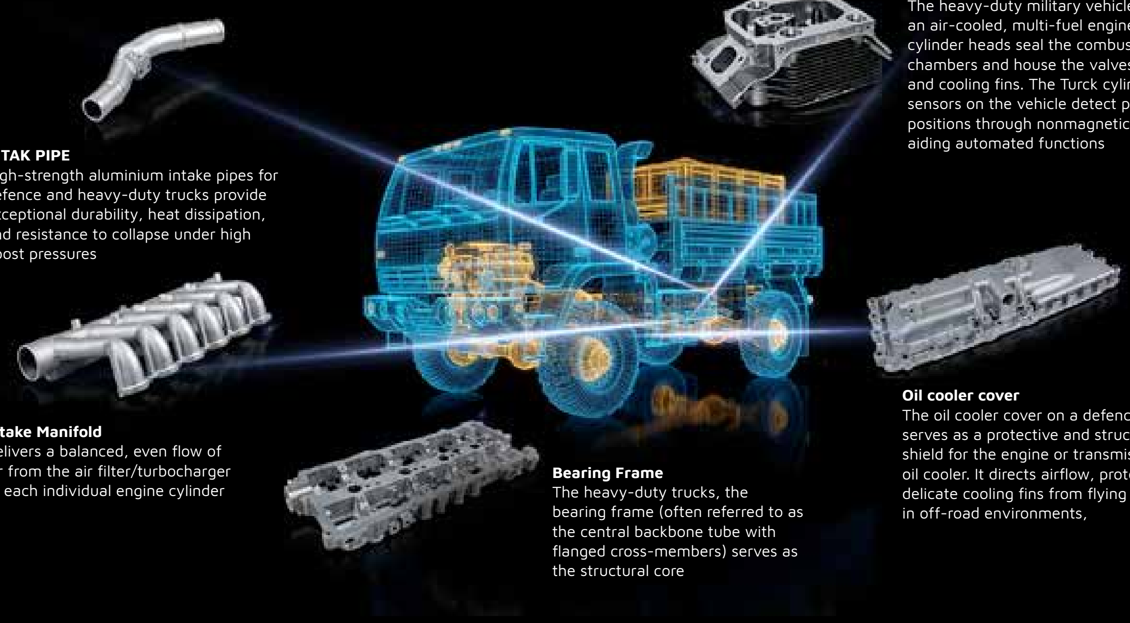
Upper cooling water Line
In heavy-duty trucks, the upper cooling water line (often called the upper radiator hose) acts as a critical conduit, carrying hot, heat-saturated coolant from the engine block directly into the radiator.

Clutch Housing
A structural drivetrain part, that carries full engine torque- Safety critical and must survive heat and load.

Adaptor Housing
An adapter housing bridges the gap between the engine and a transmission or hydraulic pump that were not originally designed to fit together. It ensures perfect concentricity and alignment, which prevents premature wear on bearings, shafts, and gears.

Timing covers
A Dorman timing cover protects the engine's timing chain/belt and seals the timing cavity. It shields critical valve timing components from road debris, moisture, and dirt, while retaining the engine oil or coolant required for operation

Defence Product Portfolio



Cylinder head
The heavy-duty military vehicle runs on an air-cooled, multi-fuel engine. Its cylinder heads seal the combustion chambers and house the valves, injectors, and cooling fins. The Turck cylinder sensors on the vehicle detect piston positions through nonmagnetic walls, aiding automated functions

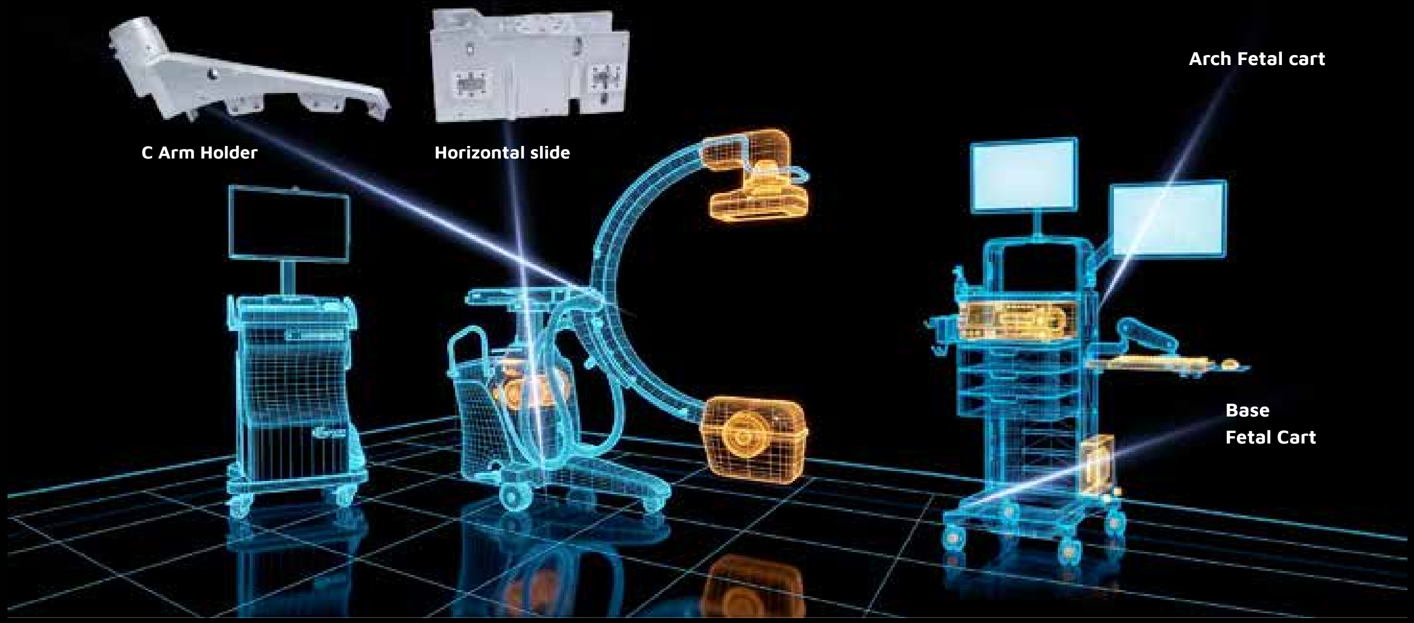
INTAK PIPE
High-strength aluminium intake pipes for defence and heavy-duty trucks provide exceptional durability, heat dissipation, and resistance to collapse under high boost pressures

Oil cooler cover
The oil cooler cover on a defence truck serves as a protective and structural shield for the engine or transmission oil cooler. It directs airflow, protects delicate cooling fins from flying debris in off-road environments,

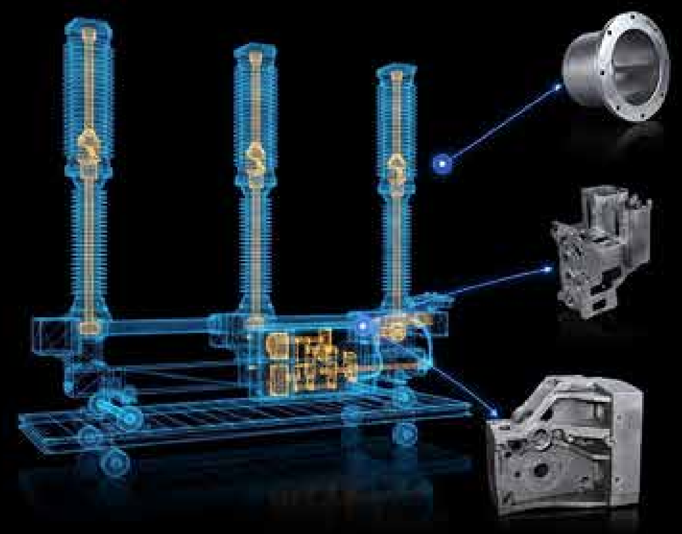
Intake Manifold
Delivers a balanced, even flow of air from the air filter/turbocharger to each individual engine cylinder

Bearing Frame
The heavy-duty trucks, the bearing frame (often referred to as the central backbone tube with flanged cross-members) serves as the structural core

Healthcare Product Portfolio



Energy Product Portfolio

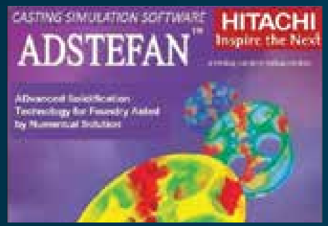


Insulator Flange
An insulator flange in a circuit breaker provides mechanical support and high-voltage electrical isolation between live components and the grounded metal housing or operating mechanism.

Circuit breaker gear box housing FA1
A circuit breaker gear box housing typically refers to the heavy-duty insulating enclosure or mechanical gearbox assembly used in industrial switchgear and power tools. These housings protect internal tripping and switching mechanisms from environmental hazards

Circuit breaker gear box housing FA5
- A circuit breaker gear box housing typically refers to the heavy-duty insulating enclosure or mechanical gearbox assembly used in industrial switchgear and power tools. -
- These housings protect internal tripping and switching mechanisms from environmental hazards
- These are significantly larger outdoor enclosures. Common dimensions for an FA5 box are 220 × 145 × 55 mm. They provide the extra internal volume and mounting space required to enclose multiple circuit breakers, small control panels, or complex electrical modules.

Precision You Can Measure



SIMULATION


SAND TESTING UNIT

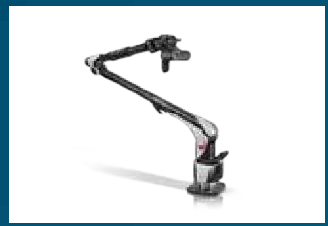

SPECTROMETER


DENSITY INDEX


CONDUCTIVITY METER


UTM MACHINE


HARDNESS TESTER


3D SCANING MACHINE


CMM MACHINE


LEAK TESTING MACHINE


Helium Leak Testing Machine

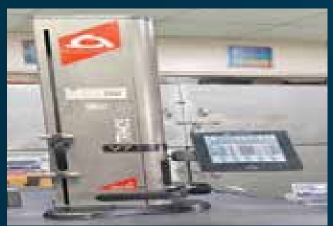

X-RAY Machine

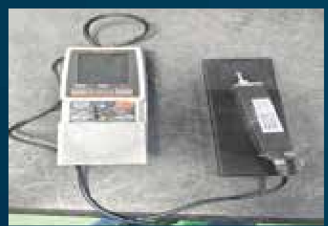

Ultrasonic Washing Machine


CMM Machine 1200X1500 MM


Digital Microscope


Contour Machine


Digital Trimos


Surface roughness tester

Precision is only as dependable as the systems used to verify it. Our quality infrastructure supports material analysis, dimensional validation, mechanical testing, leak detection, surface inspection and process control across the manufacturing cycle.

Because precision is not assumed. It is measured, verified and repeated.

Responsibility Built Into the Foundation

As we strengthen our manufacturing capabilities, we are equally focused on improving the way resources are used across our operations.
Our sustainability initiatives are centred on renewable energy, water conservation, cleaner operations, waste management and collaboration across the value chain.


Renewable Energy-Solar


Encouraging For
The Employess For Green Energy


Water Conservation -STP Plant

Colabration With Supplier
For Carbon Footprint


Air Pollution -MNGL Station

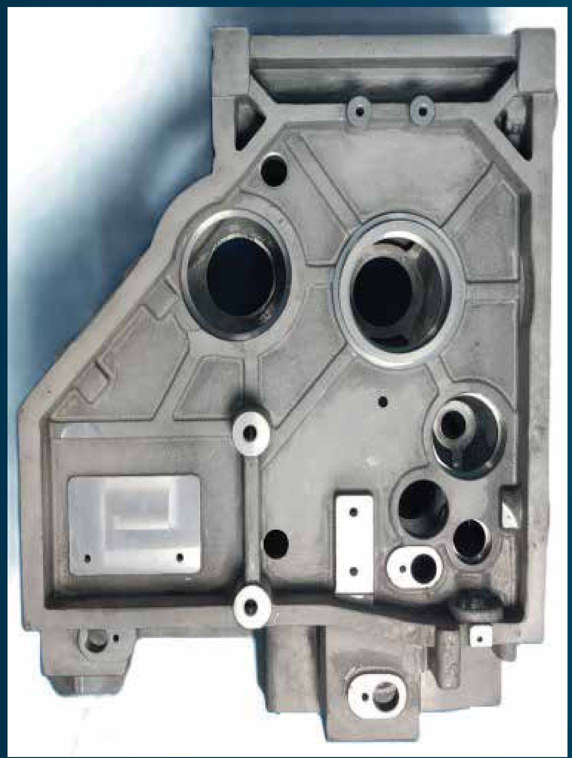

Waste Mangement -Dust Collector

Precision Beyond Mobility

Our engineering capabilities extend beyond automotive applications into energy and infrastructure, where larger components, complex geometries and demanding operating conditions require the same disciplined manufacturing foundation.

UP TO 76 KG Single-piece component capability

Our portfolio includes components with individual weights of up to 76 kg, demonstrating our ability to manage larger castings while maintaining process consistency, dimensional control and manufacturing reliability.

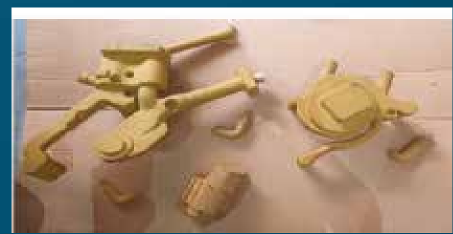


Precision Through Integration

Global automotive platforms are increasingly moving towards highly integrated components that bring multiple critical functions together within a single engineered solution.
Our capabilities include complex components integrating:

EGR • Turbocharger • Pump Interfaces

These integrated architectures are widely adopted in global markets and are progressively gaining relevance among Indian OEMs.



Total 6 Core without assembly → Core Assembly → Assembled Core for Trial

Captive Solar Power Generation Initiative

As part of its ongoing efforts to optimise operating costs, enhance energy efficiency and increase the use of renewable energy, the Company has undertaken an initiative to establish a captive solar power generation system for its manufacturing facilities.

The initiative is aimed at reducing the Company's dependence on grid power and improving the overall cost efficiency of power consumption. The proposed system is expected to generate significant savings in electricity expenditure for Plant 1 and Plant 2, with estimated monthly savings of approximately ₹40–45 lakhs, subject to actual generation and operating conditions.

Project Snapshot

Project	Captive Solar Power Generation System
Location	Gat Nos. 122, 125 and 128, Farmland of Village Bhaganurwadi, Taluka Mukhed, District Nanded, Maharashtra
Installed Capacity	Approximately 4.95 MWp (DC) / 3.30 MW (AC)
Estimated Project Investment	Approximately ₹1,481.43 lakhs
Land Acquired	Approximately 14 acres
Land Cost	Approximately ₹10 lakhs per acre; aggregate approximately ₹1.40 crore
Debt Financing	Approximately ₹12 crore from HSBC (secured/proposed to be availed)
Advance Paid	Approximately ₹1,223 lakhs
Estimated Monthly Savings	Approximately ₹40–45 lakhs for Plant 1 and Plant 2

Investment and Project Development

The Company proposes to invest approximately ₹1,481.43 lakhs towards setting up the captive solar power generation system at Gat Nos. 122, 125 and 128, farmland of Village Bhaganurwadi, Taluka Mukhed, District Nanded, Maharashtra.

The project is being developed through a combination of Company-owned resources and external financing. The Company has acquired approximately 14 acres of land for the project at a cost of approximately ₹10 lakhs per acre, aggregating to approximately ₹1.40 crore. In addition, expenditure has been incurred towards the establishment and installation of the solar power generation infrastructure.

The project is proposed to be funded through a combination of internal resources, debt financing and funds raised through the Company's Initial Public Offering (IPO). The Company has secured/proposes to avail debt financing of approximately ₹12 crore from HSBC, while the balance funding requirement is proposed to be met from the IPO proceeds, in accordance with applicable approvals and the utilisation plan. An advance of approximately ₹1,223 lakhs has already been paid towards the project.

Capacity and Expected Benefits

The proposed captive solar power generation system is expected to have an installed capacity of approximately 4.95 MWp (DC) / 3.30 MW (AC). The project is expected to:

- reduce the Company's dependence on grid electricity;
- lower power-related operating expenditure;
- improve the Company's energy cost structure and operating efficiency;
- increase the utilisation of renewable energy in the Company's operations; and
- support the Company's broader objective of improving resource efficiency and promoting sustainable operations.

Based on the Company's current assessment, the proposed solar capacity is expected to substantially reduce the effective cost of power consumed by Plant 1 and Plant 2, with estimated savings of approximately ₹40–45 lakhs per month.

Future Expansion

The Company intends to evaluate the establishment of additional captive solar power generation capacity for its future manufacturing facilities. This is expected to progressively increase the share of renewable energy in the Company's overall power consumption, strengthen long-term cost competitiveness and support its sustainability initiatives.

Record Breaking

Highest Over Subscription

on SME Platform in India Ever

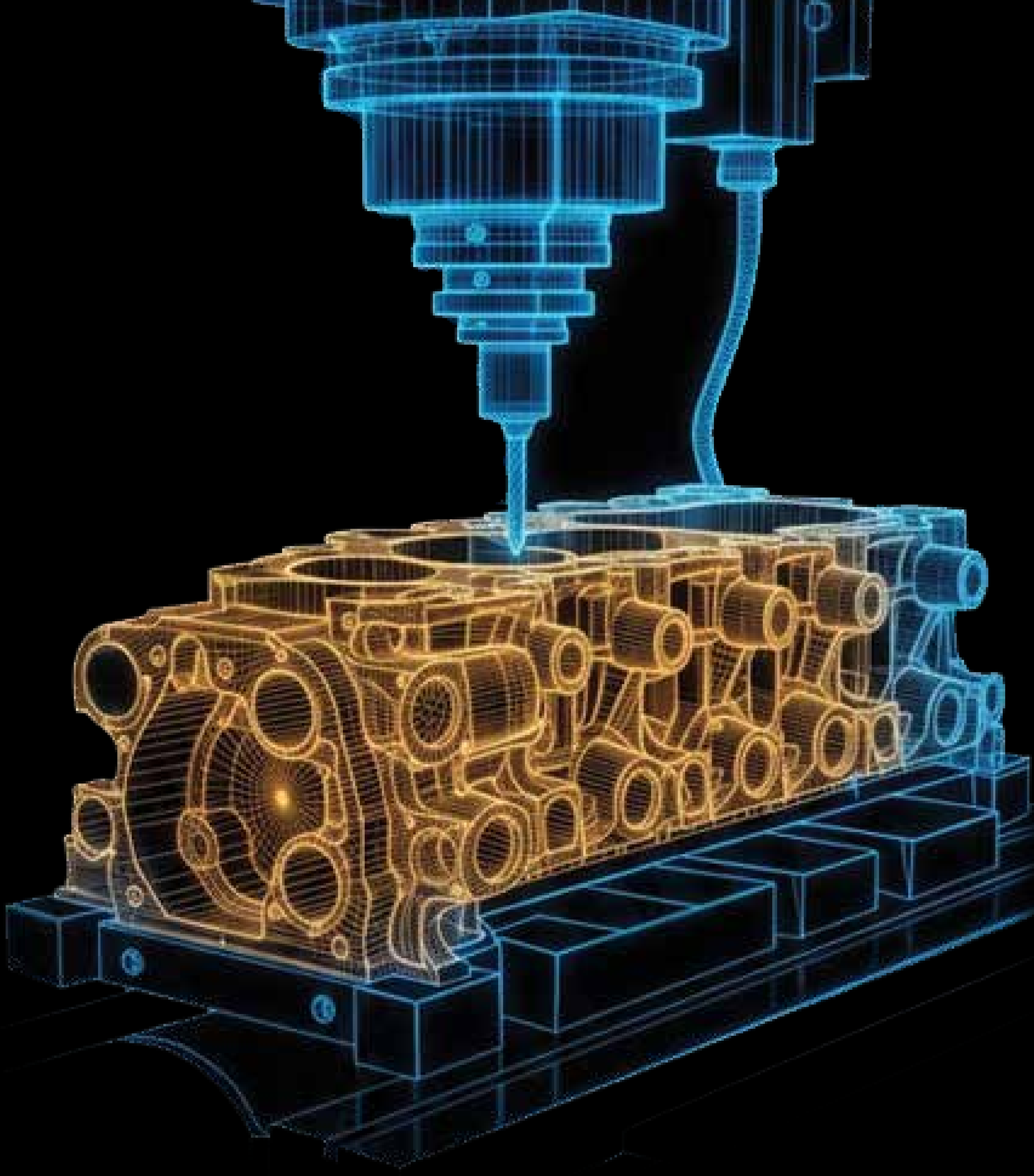
₹29,700+ Crs.

₹29,754.15Cr.
Bids Received

₹159.83Cr.
Total Issue Size

259.42X
Overall Subscription

Category	Book Size		Subscription		No of Times
	No of Equity Shares	Amount (CR) @ Rs 301	No of Shares Bid	Amount (CR) @ Rs 301	
Anchor	1,499,600	45.14	1,499,600	45.14	1.00
QIB	1,000,400	30.11	206,545,200	6217.01	206.46
NII	751,200	22.61	348,128,400	10478.66	463.43
RII	1,751,200	52.71	433,515,200	13048.81	247.55
Employees	41,600	1.25	55,200	1.66	1.33
MM	266,000	8.01	266,000	8.01	1.00
Total	**3,810,400**	**114.69**	**988,510,000**	**29754.15**	**259.42**



NOTICE

NOTICE IS HEREBY GIVEN THAT THE 34TH ANNUAL GENERAL MEETING OF THE MEMBERS OF POOJAA PRECISION ENGG. LTD (FORMERLY KNOWN AS POOJA CASTINGS PVT. LTD.) WILL BE HELD THROUGH VIDEO CONFERENCING OR OTHER AUDIO- VISUAL MEANS ("OAVM") ON TUESDAY SEPTEMBER 29, 2026 AT 11:00 A.M. TO TRANSACT THE FOLLOWING BUSINESS.

ORDINARY BUSINESS:

1. **TO RECEIVE, CONSIDER AND ADOPT THE:**

   a. Audited Standalone Financial Statements of the Company for the financial year ended March 31,2026 together with the Report of Board of Directors and Auditors thereon.

2. **TO APPOINT A DIRECTOR IN PLACE OF MR. ANIL SHIVAJIRAO KULKARNI (DIN: 01040844) WHO RETIRES BY ROTATION AT THIS ANNUAL GENERAL MEETING AND BEING ELIGIBLE OFFERS HIMSELF FOR RE-APPOINTMENT:**

   Explanation:

   Pursuant to the provisions of Section 152 of the Companies Act, 2013, and the Articles of Association of the Company, **Mr. Anil Shivajirao Kulkarni (DIN 01040844)**,Director, retires by rotation at this Annual General Meeting and, being eligible, has offered himself for re-appointment.

   Based on the recommendation of the Nomination and Remuneration Committee and considering his performance and valuable contribution to the Company, the Board of Directors recommends his re-appointment as a Director, liable to retire by rotation.

   Accordingly, the Members are requested to consider and, if thought fit, pass the following resolution as an **Ordinary Resolution**:

   "RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013, and the rules made thereunder, **Mr. Anil Shivajirao Kulkarni (DIN 01040844)**, who retires by rotation and, being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

3. **TO APPOINT M/S BORKAR & MUZUMDAR, CHARTERED ACCOUNTANTS, CHARTERED ACCOUNTANTS, AS STATUTORY AUDITORS OF THE COMPANY:**

   To consider and if thought fit, to pass the following resolution, as an ordinary resolution:

   "RESOLVED THAT pursuant to Sections 139, 141, 142 and all other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, (including any statutory modification(s) or reenactment thereof and pursuant to the recommendations of the Audit Committee and the Board of Directors of the Company, **M/s Borkar & Muzumdar, Chartered Accountants (FRN: 101569W) (Peer Review Number: 019723)**, be and are hereby appointed as the Statutory Auditors of the Company for the term of five consecutive years, who shall hold office from the conclusion of the 34th Annual General Meeting to be held in the year 2026 until the conclusion of the 39th Annual General Meeting to be held in the year 2031at a remuneration mentioned in the statement annexed herewith.

   RESOLVED FURTHER THAT the Board of Directors of the Company, (including its committees thereof), be and are hereby authorized to do all such acts, deeds, matters and things as may be deemed proper, necessary, or expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto."

SPECIAL BUSINESS:

4. **APPROVE THE APPOINTMENT OF M/S. SIUT & CO. LLP, COMPANY SECRETARIES (UNIQUE CODE-L2021MH011500) (PEER REVIEW NO: 5460/2024) AS THE SECRETARIAL AUDITORS OF THE COMPANY FOR A TERM OF 5 (FIVE) CONSECUTIVE YEARS:**

   To consider and if thought fit to pass the following resolution (s) with or without modification as ordinary resolution(s)

   "RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with rules framed thereunder and Regulation 24A of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended from time to time (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force), and in accordance with the recommendation of Audit Committee and the Board of Directors of the Company M/s. SIUT & Co LLP, Company Secretaries , (Unique Code-L2021MH011500) (Peer review No: 5460/2024) be appointed as the Secretarial Auditors of the Company for a term of five (5) consecutive years, to conduct the Secretarial Audit of five consecutive financial years from 2026-27 to 2030-31 on such remuneration and reimbursement of out of pocket expenses for the purpose of audit as may be approved by the Audit Committee / Board of Directors of the Company.

   RESOLVED FURTHER THAT approval of the members be and is hereby accorded to the Board to avail or obtain from the Secretarial Auditor, such other services or certificates, reports, or opinions which the Secretarial Auditors may be eligible to provide or issue under the applicable laws, at a remuneration to be determined by the Audit committee/Board of Directors of the Company.

   RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to take such steps and do all such acts, deeds, matters, and things as may be considered necessary, proper, and expedient to give effect to this Resolution".

5. **APPROVAL OF MATERIAL RELATED PARTY TRANSACTION:**

   To consider, and if thought fit, pass with or without modification, the following resolution as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Rules made thereunder (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force), Regulation 2(1)(zb), Regulation 2(1)(zc) and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the applicable provisions of the Articles of Association of the Company and subject to such approvals, permissions and sanctions, as may be required, and based on the recommendation of the Audit Committee and the Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded to the Company to enter into and/or continue with related party transactions with M/s. Jayshree Pistons Private Limited ("Related Party"), from time to time, during the financial year 2026-27, in one or more tranches, in the ordinary course of business and on such terms and conditions as may be determined by the Board of Directors, for the following transactions:

(i) purchase of raw materials;

(ii) sale of raw materials;

(iii) payment of labour/job-work charges; and

(iv) such other transactions incidental thereto, as may be required in the ordinary course of business,

   provided that the aggregate value of such transactions shall not exceed ₹50 crore (Rupees Fifty Crore only) during the financial year 2026-27.

   RESOLVED FURTHER THAT the Board of Directors or the Company Secretary of the Company, be and are hereby authorised, to finalize and execute all necessary agreements, documents and writings, and to perform all such acts, deeds, matters and things, as may be necessary, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any questions that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

   RESOLVED FURTHER THAT all actions taken by the Board of Directors of the Company (including any Committee thereof) in connection with any matter referred to or contemplated in this Resolution, be approved, ratified and confirmed in all respects. The details are covered in the explanatory statement."

6. **APPROVAL OF MATERIAL RELATED PARTY TRANSACTION:**

   To consider, and if thought fit, pass with or without modification, the following resolution as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Rules made thereunder (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force), Regulation 2(1)(zb), Regulation 2(1)(zc) and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the applicable provisions of the Articles of Association of the Company and subject to such approvals, permissions and sanctions, as may be required, and based on the recommendation of the Audit Committee and the Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded to the Company to enter into and/or continue with related party transactions with **M/s. G K Founders Private Limited ("Related Party")**, from time to time, during the financial year 2026-27, in one or more tranches, in the ordinary course of business and on such terms and conditions as may be determined by the Board of Directors, for the following transactions:

(i) purchase of raw materials;

(ii) sale of raw materials;

(iii) payment of labour/job-work charges; and

(iv) such other transactions incidental thereto, as may be required in the ordinary course of business,

provided that the aggregate value of such transactions shall not exceed ₹50 crore (Rupees Fifty Crore only) during the financial year 2026-27.

RESOLVED FURTHER THAT the Board of Directors or the Company Secretary of the Company, be and are hereby authorised, to finalize and execute all necessary agreements, documents and writings, and to perform all such acts, deeds, matters and things, as may be necessary, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any questions that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

RESOLVED FURTHER THAT all actions taken by the Board of Directors of the Company (including any Committee thereof) in connection with any matter referred to or contemplated in this Resolution, be approved, ratified and confirmed in all respects.The details are covered in the explanatory statement."

7. TO APPROVE REMUNERATION OF COST AUDITOR FOR THE F.Y. 2026-27:

To consider and if thought fit to pass the following resolution(s) with or without modification as ordinary resolution(s)

RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Cost Records and Audit) Rules, 2014 and other applicable rules made thereunder, as amended from time to time, the remuneration of CMA Ashwini Nande (Membership No. M-24870), Cost Auditor of the Company, appointed by the Board of Directors for conducting the audit of the cost records of the Company for the F.Y. 2026-27, at a remuneration of ₹2,00,000/- (Rupees Two Lakhs only) plus applicable taxes and reimbursement of out-of-pocket expenses, as recommended by the Audit Committee and approved by the Board of Directors, be and is hereby ratified and confirmed.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, desirable or expedient to give effect to this resolution.

By Order of the Board of Directors

POOJAA PRECISION ENGG. LIMITED
(Formerly Known as POOJA CASTINGS PRIVATE LIMITED)

ANIL SHIVAJIRAO KULKARNI
CHAIRMAN & WHOLETIME DIRECTOR

DIN : 01040844

PLACE: PUNE

DATE: August 17, 2026

NOTES:

1. Pursuant to the General Circular No. 03/2025 dated September 22, 2025 ('MCA Circulars') and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold EGM/AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM/AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting. sent to those members whose e-mail addresses are not registered with the Company/RTA or with any Depository.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the EGM/AGM has been uploaded on the website of the Company at . The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

8. Relevant documents and registers will be available for inspection by the members at the Registered Office of the Company on the date of AGM.

9. In case of joint holders attending the Meeting, the first holder as per the Register of Members of the Company will be entitled to vote.

10. To support the green initiative and as per relaxation given by the Government, only electronic copy of the Annual report for the year ended March 31, 2026 and notice of the AGM are being sent to the members whose mail IDs are available with your Company/DP(s). Physical copy of the report is not sent to anyone. Annual Report and the notice of the Annual General Meeting are also posted on the website for download. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited. The members who have not registered their email addresses with the Company can get the same registered with the Company by sending their email addresses with their full name, Folio no. and holdings at Post successful registration of the email, the shareholder would get soft copy of the notice. In case of any queries, shareholder may write to . Members may note that this Notice will also be available on the Company's website i.e. https://www.poojacastings.in/investor-relations/

    However, in terms of Regulation 36 (1) (c) of SEBI (Listing Obligations and Disclosure Requirements) Regula-

POOJAA PRECISION ENGG. LIMITED

tions, 2015, the hard copy of full annual report will be sent to those shareholders who request for the same. Members seeking for hard copy of an annual report can send an email to the Company at investorgrievances@poojaaprecisionengg.in

11. In compliance with the Circulars, the Integrated Annual Report for 2025-26, the Notice of the 34th AGM, and instructions for e-voting are being sent through electronic mode to those members whose email addresses are registered with the Company / depository participant(s) (DP). A letter providing the web link for accessing the Integrated Annual report, including the exact path, will be sent to those members who have not registered their email address with the Company.

12. The Corporate Members intending to send their authorized representative(s) to attend the AGM are requested to send a duly certified copy of the Board Resolution authorizing their representative(s) to attend and vote at the AGM.

13. The voting rights shall be reckoned on the number of shares registered in the name of the Member / Beneficial Owner (in case of electronic shareholding) as on the cut-off date, i.e., Tuesday, September 22, 2026.

14. The remote e-voting period commences on Saturday, September 26, 2026 at 9:00 a.m. I.S.T. and ends on Monday, September 28, 2026 at 5:00 p.m. I.S.T. During this period, Members holding shares either in physical form or in dematerialised form, as on Tuesday, September 22, 2026, i.e. the 'Cut-off Date', may cast their vote electronically. The remote e-voting module shall be disabled for voting thereafter. Those Members who will be present at the AGM through the VC/OAVM facility and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through the e-voting system during the AGM. Further the Register of Members and Share Transfer Books of the Company will remain closed from Tuesday, September 22, 2026 to Monday, September 28, 2026 (both days inclusive) for this Annual General Meeting

15. The members who have cast their vote by remote e-voting prior to the AGM may also attend/participate in the AGM through VC/OAVM but shall not be entitled to cast their vote again.

16. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.

17. M/s. SIUT & Co. LLP Company Secretaries, Pune have been appointed as the Scrutiniser to scrutinise the voting during the AGM and remote e-voting process in a fair and transparent manner.

18. The results of the e-voting (votes cast during the AGM and votes cast through remote e-voting) will be announced within two working days after the conclusion of the AGM on the Company's website at and also communicated to the stock exchanges.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Saturday, September 26, 2026 at 9:00 a.m. I.S.T. and ends on Monday, September 28, 2026 at 5:00 p.m. I.S.T The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, September 22, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, September 22, 2026.

How do I vote electronically using NSDL e-Voting system?

he way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to ac-

Login method for Individual shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.

Type of Shareholders	Login Method
	2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login Type	Helpdesk Details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. 1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen. Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your login credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. **Your User ID details are given below :**

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
   (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
   (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cs@siut.in with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to "investorgrievance@poojaaprecisonengg.in

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to "investorgrievance@poojaaprecisonengg.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/ have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at investorgrievance@poojaaprecisonengg.in.

6. The same will be replied by the company suitably.

By Order of the Board of Directors

POOJAA PRECISION ENGG. LIMITED
(Formerly Known as POOJA CASTINGS PRIVATE LIMITED)

ANIL SHIVAJIRAO KULKARNI
CHAIRMAN & WHOLETIME DIRECTOR

DIN : 01040844

PLACE: PUNE

DATE: August 17, 2026

Annexure to the Notice of the Annual General meeting (AGM)

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 3

The Audit Committee of the Company, at its meeting held on April 14, 2026, considered and recommended the appointment of M/s. Borkar & Muzumdar, Chartered Accountants (Firm Registration No. 101569W) (Peer Review No. 019723) as the Statutory Auditors of the Company.

Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on April 14, 2026, has recommended the appointment of M/s. Borkar & Muzumdar, Chartered Accountants, as the Statutory Auditors of the Company for a term of five consecutive years, commencing from the conclusion of the 34th Annual General Meeting ("AGM") until the conclusion of the 39th AGM, to be held in the year 2031, subject to the approval of the Members of the Company.

The first year of audit by M/s. Borkar & Muzumdar shall be the Financial Year 2026–27, including the audit/review of the quarterly financial statements, as applicable.

While recommending the appointment of M/s. Borkar & Muzumdar, the Audit Committee and the Board of Directors have considered various factors, including the firm's experience in conducting statutory audits of listed entities, professional expertise, technical capabilities, industry experience, audit quality, availability of resources and ability to provide audit services in an effective and timely manner. Based on such evaluation, the Audit Committee and the Board of Directors are of the view that M/s. Borkar & Muzumdar possess the requisite experience, expertise and capabilities and are suitable for appointment as the Statutory Auditors of the Company.

M/s. Borkar & Muzumdar have experience in handling statutory audits of listed companies, large corporates and multinational companies and possess the requisite professional expertise and resources to undertake the statutory audit of the Company.

The proposed remuneration payable to M/s. Borkar & Muzumdar for the financial year ending March 31, 2027, shall be ₹Rs.24,00,000/- (Rupees Twenty Four Lakhs Only) plus applicable taxes and reimbursement of out-of-pocket expenses. The Board of Directors, in consultation with the Audit Committee, shall approve revisions to the remuneration of the Statutory Auditors for the remaining period of their tenure.

The Board of Directors, in consultation with the Audit Committee, may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Statutory Auditors.

M/s. Borkar & Muzumdar have given their consent to act as Statutory Auditors of the Company and have confirmed that their appointment, if made, shall be in accordance with the applicable provisions of Sections 139 and 141 of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014. They have further confirmed that they satisfy the eligibility and independence requirements prescribed under the applicable provisions of the Act.

Brief Profile of M/s. Borkar & Muzumdar

M/s. Borkar & Muzumdar, Chartered Accountants, having Firm Registration No. 101569W and Peer Review No. 019723, is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India (ICAI). The firm has experience in providing statutory audit and other professional services to listed companies, large corporates and multinational companies. The firm possesses the requisite professional expertise, technical capabilities and resources to undertake the statutory audit of the Company.

None of the Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

The Board of Directors recommends the resolution set forth in Item No. 3 of the accompanying Notice for approval of the Members by way of an Ordinary Resolution.

Item No. 4

Appointment of the Secretarial Auditor for the Financial Year 2026-27 to 2030-2031:

In accordance with Section 204 of the Companies Act 2013, read with the rules framed thereunder, and provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), every listed entity is required to undertake Secretarial Audit by a Peer Reviewed Secretarial Auditor who shall be appointed by the Members of the Company, on the recommendation of the Board of Directors, for a period of five consecutive years.

Based on the recommendation of the Audit Committee, the Board, at its Meeting held on 17th August, 2026, subject to the approval of the Members of the Company, approved appointment ofM/s. SIUT & Co. LLP, Company Secretaries, (Unique Code- L2021MH011500) (Peer review No: 5460/2024) as the Secretarial Auditors of the Company, for a term of five (5) consecutive years, to hold office of the Secretarial Auditor from the Financial Year 2026-27 upto Financial Year 2030-31. M/s. SIUT & Co. LLP, Company Secretaries is a Practicing Company Secretaries peer reviewed Firm in terms of guidelines issued by the Institute of Company Secretaries of India (ICSI) providing services in diverse domains with partner having over three decades of experience in the field of Company Law and allied matters, Securities Laws, Foreign Exchange and Management Laws, MSME and Insolvency and Bankruptcy Law, Secretarial Audit, Due Diligence etc. Over the years, M/s. SIUT & Co., LLP has built a diverse client base spanning corporates in the public sector, listed entities, multinational corporations, MSMEs, and various firms, showcasing its ability to cater to a wide range of industries and business sizes.

The Board and the Audit Committee has evaluated various factors while considering appointment of the firm as Secretarial Auditors including its domain expertise, existing and prior exposure in handling similar business segments, existing clientele, its overall market credibility and also the quality of audit work done by it in the past. Based on the above assessment, the Board and the Audit Committee were satisfied that the firm possess the required professional competence, independence, and resource capability to undertake the secretarial audit of the Company in a diligent and effective manner.

The Company has received consent from M/s. SIUT & Co. LLP to act as Secretarial Auditors of the Company for five consecutive years from FY 2026-27 to FY 2030-31. Further, the Company has received a declaration from M/s. SIUT and Co. LLP, Company Secretaries, that they meet the eligibility criteria. The appointment, if made, will be in accordance with the conditions prescribed under the Act, the Listing Regulations and guidelines issued by the ICSI.

The proposed fees payable to M/s. SIUT & Co LLP, Company Secretaries is Rs. 3,75,000+ (Rupees Three lakhs and Seventy Five Thousand only) taxes as applicable and reimbursement of out of pocket expenses incurred, if any in connection with the secretarial audit for FY 2026-27, which will increase by 10 per cent per annum, from next Financial year or as may be determined by the Board on the recommendation of the Audit Committee and in consultation with the Secretarial Auditors.

Accordingly, consent of the Members is sought for approval of the aforesaid appointment of the Secretarial Auditors.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 4of the Notice.

The Board, based on the recommendation of the Audit Committee, recommends the approval of the Members for appointment of Secretarial Auditors and passing of the Ordinary Resolution set out at Item No. 4 of this Notice.

Item no 5 and 6:

Approval of material related party transaction

The Company, in the ordinary course of its business, proposes to enter into related party transactions with Jayshree Pistons Private Limited and G K Founders Private Limited, a related party within the meaning of Section 2(76) of the Companies Act, 2013. The proposed transactions are in the nature of sale of goods/materials and are proposed to be undertaken in the ordinary course of business for the business requirements of the Company. Pursuant to the provisions of Section 188 of the Companies Act, 2013 read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions, approval of the Members is sought for entering into the proposed transactions, the aggregate value of which shall not exceed ₹50,00,00,000 (Rupees Fifty Crore Only) each. The particulars of the proposed contract/ arrangement as required under Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 are given below:

Particulars	Details
Name of the Related Party	**Jayshree Pistons Private Limited**
Name of the Director(s) or Key Managerial Personnel who is related, if any	Anil Kulkarni and Sanket Kulkarni
Nature of Relationship	Related Party within the meaning of Section 2(76) of the Companies Act, 2013
Nature, Material Terms and Particulars of the Contract/ Arrangement	(i) purchase of raw materials; (ii) sale of raw materials; (iii) payment of labour/job-work charges; and (iv) such other transactions incidental thereto, as may be required in the ordinary course of business
Monetary Value	Rs. 50,00,00,000 (Fifty Crores)

Tenure of the Transaction	From the date of Members' approval from 34th AGM to 35th AGM for such period as approved by the Members
Purpose of the Transaction	To meet the business requirements of the Company in the ordinary course of business.
Any Advance Paid or Received	Nil
Any Other Information Relevant or Important for the Members	The proposed transactions are in the ordinary course of business and are in the best interest of the Company. The transactions shall be carried out on an arm's length basis and in accordance with the applicable provisions of the Companies Act, 2013 and the Company's Related Party Transactions Policy.

The Board of Directors is of the opinion that the proposed transaction is in the best interest of the Company and recommends the Ordinary Resolution set out in the Notice for approval by the Members.

None of the Directors, except Anil Kulkarni & Sanket Kulkarni, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution except to the extent of their shareholding, if any, in the Company.

Particulars	Details
Name of the Related Party	**G K Founders Private Limited**
Name of the Director(s) or Key Managerial Personnel who is related, if any	Rahul Sohanlal Ranka his father is director in G K Founders Private Limited
Nature of Relationship	Related Party within the meaning of Section 2(76) of the Companies Act, 2013
Nature, Material Terms and Particulars of the Contract/Arrangement	(i) purchase of raw materials; (ii) sale of raw materials; (iii) payment of labour/job-work charges; and (iv) such other transactions incidental thereto, as may be required in the ordinary course of business
Monetary Value	Rs. 50,00,00,000 (Rupees Fifty Crores only
Tenure of the Transaction	From the date of Members' approval from 34th AGM to 35th AGM for such period as approved by the Members
Purpose of the Transaction	To meet the business requirements of the Company in the ordinary course of business.
Any Advance Paid or Received	Nil
Any Other Information Relevant or Important for the Members	The proposed transactions are in the ordinary course of business and are in the best interest of the Company. The transactions shall be carried out on an arm's length basis and in accordance with the applicable provisions of the Companies Act, 2013 and the Company's Related Party Transactions Policy.

The Board of Directors is of the opinion that the proposed transaction is in the best interest of the Company and recommends the Ordinary Resolution set out in the Notice for approval by the Members.

None of the Directors, except Mr. Rahul Sohanlal Ranka ,Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution except to the extent of their shareholding, if any, in the Company.

Item No. 7: Ratification of Remuneration of Cost Auditor

The Board of Directors of the Company, at its meeting held on July 31, 2026 on the recommendation of the Audit Committee, has approved the appointment of CMA Ashwini Nande (Membership No. M-24870) as the Cost Auditor of the Company for conducting the audit of the cost records of the Company for the financial year ending 31st March, 2027, at a remuneration of ₹2,00,000/- (Rupees Two Lakhs only) plus applicable taxes and reimbursement of out-of-pocket expenses.

In accordance with the provisions of Section 148(3) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the remuneration payable to the Cost Auditor is required to be ratified by the members of the Company.

Accordingly, the Board of Directors recommends the resolution set out at Item No. 7 of the accompanying Notice for approval of the members as an Ordinary Resolution.

None of the Directors, Key Managerial Personnel of the Company and their respective relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 7

The Board recommends the resolution for approval of the members.

By Order of the Board of Directors

POOJAA PRECISION ENGG. LIMITED

(Formerly Known as POOJA CASTINGS PRIVATE LIMITED)

ANIL SHIVAJIRAO KULKARNI

CHAIRMAN & WHOLETIME DIRECTOR

DIN : 01040844

PLACE: PUNE

DATE: August 17, 2026

Information pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings, in respect of Directors seeking appointment / re-appointment at the Annual General Meeting

Item No. 2

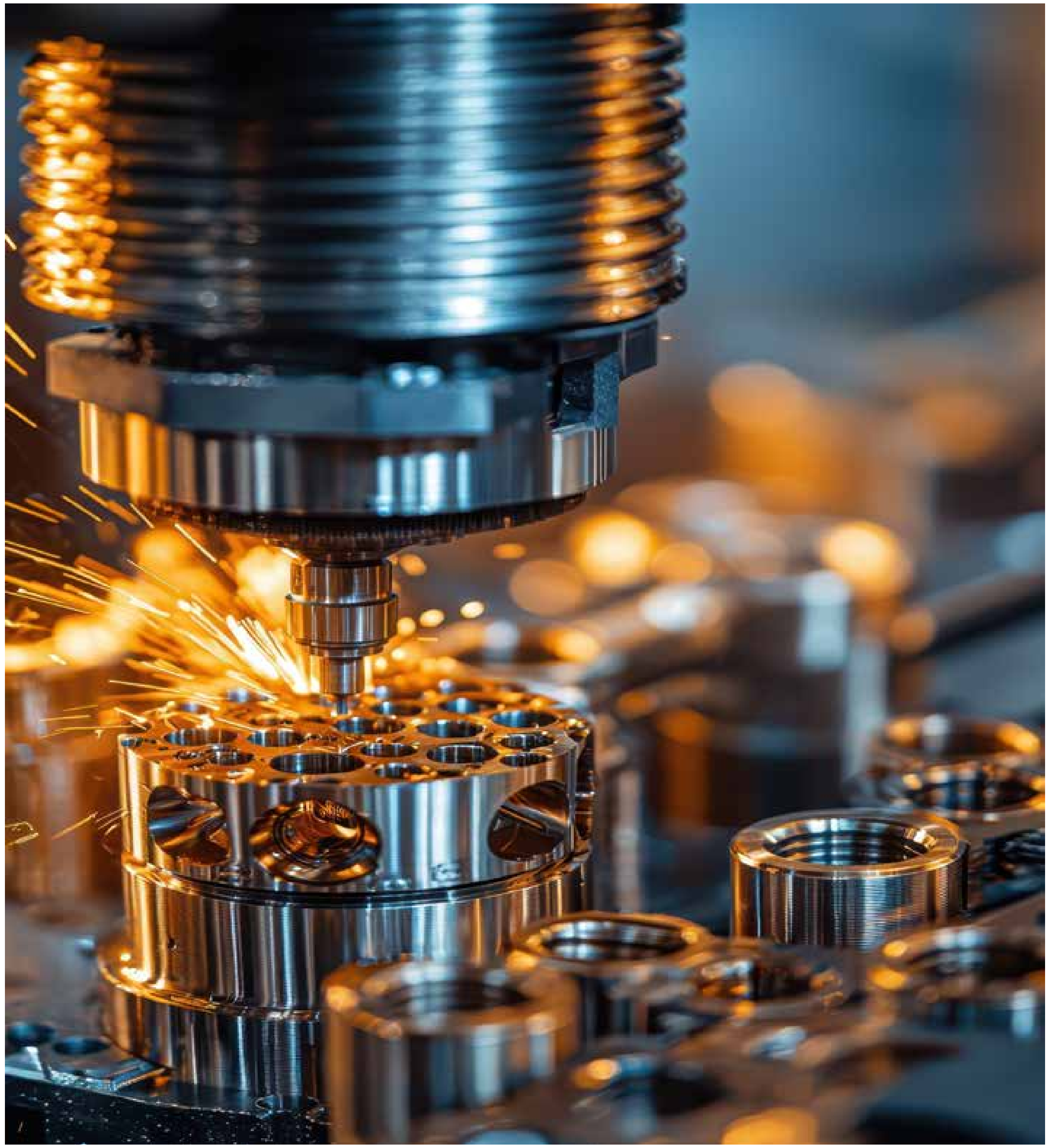
Pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the rules made thereunder and the Articles of Association of the Company, **Anil Shivajirao Kulkarni (DIN 01040844),** Chairman and Whole time Director, retires by rotation at the ensuing Annual General Meeting and, being eligible, has offered himself for re-appointment. The Board of Directors recommends his re-appointment in the best interests of the Company.

The details required pursuant to the provisions of the Companies Act, 2013, the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, and other applicable provisions, relating to **Mr. Anil Shivajirao Kulkarni,** are mentioned below forming part of the Notice of the Annual General Meeting.

Particulars	Details
Name of the Director	**Mr. Anil Shivajirao Kulkarni**
Age	76 years
DIN	**01040844**
Date of Birth	July 07, 1950
Nationality	Indian
Initial Date of Appointment	Originally appointed as Managing Director w.e.f. September 01, 1993
Expertise in Specific Functional Area	He has an experience of over 32 years in the field of aluminium die casting, tooling and engineering manufacturing sectors.
Qualifications	He holds a degree in Bachelor of Science (Mechanical Engineering) from Ranchi University
Brief Resume of the Director	**Mr. Anil Shivajirao Kulkarni** is the Chairman & Whole Time Director of our Company. He is also one of the Promoters of our Company and has been associated with our Company since 1993. He holds a degree in Bachelor of Science (Mechanical Engineering) from Ranchi University. He has an experience of over 32 years in the field of aluminium die casting, tooling and engineering manufacturing sectors. He is responsible for providing strategic direction, oversight of business strategy, capital investment, organizational growth, mentoring senior leadership and representing the company.
Skills and capabilities required for the role and the manner in which the Director meets the requirements	The role requires industry knowledge, operational understanding, strategic thinking, effective decision-making skills, and experience in business management. **Mr. Anil Shivajirao Kulkarni** meets these requirements through her over 32 years of experience in field of aluminium die casting, tooling and engineering manufacturing sectors, providing valuable expertise and insights into business operations, industry practices, and contributing to the Company's continued growth and objectives.
Terms and conditions of re- appointment	Re-appointed as Chairman & WTD for a period of three years w.e.f. at the meeting of Board of Directors on December 15, 2025 was approved by the shareholders in the Extra-Ordinary General Meeting held on December 16, 2025 for a period of 3 years. The remuneration payable is comparable to the remuneration paid to persons holding similar position in other companies of similar size as that of the Company. The other terms & conditions of the appointment are as decided by the Board.

POOJAA PRECISION ENGG. LIMITED

Listed Companies in which he holds Directorship and the Board Committee membership/chairpersonship	Director-POOJAA PRECISION ENGG LIMITED Member – CSR Committee and Stakeholders' Relationship Committee
Number of shares held in the Company	Shares: 10,00,320
Disclosure of relationships between Directors in-ter-se	Mr. Anil Kulkarni is father of Mr. Sanket Kulkarni
Number of Meetings of the Board attended during the year	18
Details of remuneration paid in the FY 2025-26	Rs. 384.40 (Rupees in Lakhs)



Boards' Report

Dear Members,

Your Directors have pleasure in presenting the 34th Board's Report of the Company together with the Audited Financial Statements for the financial year ended March 31, 2026.

I. STATE OF COMPANY'S AFFAIRS :

During the financial year under review, the Company continued to strengthen its position in the precision engineering and non-ferrous casting industry by delivering quality products and maintaining a strong focus on operational excellence, customer satisfaction and sustainable growth.

The Company is engaged in the business of manufacturing, processing, buying, selling, importing, exporting and otherwise dealing in machined non-ferrous castings, dies and fixtures, including aluminium, copper and zinc-based castings, primarily catering to the automobile, electronics, pump manufacturing and other engineering industries.

The Directors are pleased to report that the Company achieved satisfactory operational and financial performance during the year under review, supported by increased business volumes, efficient operations and prudent financial management.

Change in Name and Conversion of the Company

Our Company was originally incorporated as a Private Limited Company under the provisions of the Companies Act, 1956, in the name and style of "Pooja Castings Pvt. Ltd.", pursuant to a Certificate of Incorporation dated August 12, 1992, issued by the Asstt. Registrar of Companies, Pune, bearing CIN U27310MH1992PTC068151. Subsequently, pursuant to a Special Resolution passed by our shareholders in the Extra-Ordinary General Meeting held on December 04, 2025, the name of our Company was changed to "Poojaa Precision Engg. Private Limited" and a fresh certificate of incorporation pursuant to change of name dated December 06, 2025 was issued to our Company by the Registrar of Companies, Central Processing Centre. Further, pursuant to a special resolution passed by our Shareholders in the Extra-Ordinary General Meeting held on December 08, 2025, our Company was converted from a private limited company to public limited company and consequently the name of our Company was changed to "Poojaa Precision Engg. Limited", and a fresh certificate of incorporation dated December 12, 2025 was issued to our Company by the Registrar of Companies, Central Processing Centre. The CIN of the Company is U27310MH1992PLC068151.

II. FINANCIAL PERFORMANCE:

The Audited Financial Statements of the Company as on March 31, 2026, are prepared in accordance with the relevant applicable Accounting Standards prescribed under section 133 of the Act ("AS") and other accounting principles generally accepted in India.

(Rs. in Lakhs)

Sr. No.	Particulars	Current year 2025-26	Previous Year 2024-25
1.	Revenue from operations	29385.54	22199.93
2.	Other Income	146.86	68.97
3.	**Total Income**	**29532.40**	**22268.90**
4.	Expenditure	23895.83	18466.21
5.	**Profit Earnings before interest, tax, depreciation and amortization (EBITDA)**	**5636.57**	**3802.69**
6.	Depreciation	**639.37**	491.60
7.	Extraordinary items/Prior Period Items	-	-
8.	**Profit Before Taxation**	**4581.41**	**3050.70**
9.	Tax expenses	1236.22	806.89
10.	**Profit for the period**	**3345.18**	**2243.81**

1. Previous period/year figures have been re-grouped/re-classified wherever required.
2. There has been no change in nature of business of the Company

Performance Highlights:

- Revenue from Operations increased to ₹29,385.54 lakhs from ₹22,199.93 lakhs in the previous year, registering a growth of approximately 32.37%.
- Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA) increased to ₹ 5636.57 lakhs from ₹ 3802.69 lakhs, representing a growth of approximately 48.20%.
- Profit Before Tax (PBT) stood at ₹4581.41 lakhs as against ₹3050.70 lakhs in the previous financial year.
- Consequently, the Company reported a Profit After Tax (PAT) of ₹3345.18 lakhs, as compared to

  ₹2243.81 lakhs in the previous year, reflecting a growth of approximately 49.08%.

  Overall, the Company's improved financial performance during the year was driven by higher revenues and sustained operational efficiency, resulting in healthy growth in profitability.

III. LISTING OF EQUITY SHARES:

The equity shares of the Company were not listed on any recognised stock exchange during the financial year ended March 31, 2026.

Subsequent to the close of the financial year, the Company successfully completed its Initial Public Offer ("IPO"), and the equity shares of the Company were listed on the SME Platform of BSE Limited on August 4, 2026. The equity shares of the Company are traded under the symbol "PPEL".

Consequent upon the listing of its equity shares, the Company has become subject to the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to entities listed on the SME Platform of BSE Limited.

IV. DIVIDEND AND RESERVES:

The Board of Directors of the Company have not declared/recommended any dividend for the Financial year 2025-26. The Company has transferred the whole amount of profit to Reserve & Surplus Account for the financial year ending on March 31, 2026.

V. AUTHORIZED AND PAID-UP SHARE CAPITAL:

- **Change in Authorized Share Capital:**

During the financial year under review, pursuant to the approval of the shareholders at the Extraordinary General Meeting held on September 16, 2025, the authorised share capital of the Company was increased from ₹8,56,00,000 (Rupees Eight Crores Fifty-Six Lakhs Only) divided into 8,56,000 (Eight Lakhs Fifty-Six Thousand) equity shares of ₹100 each to ₹21,00,00,000 (Rupees Twenty-One Crores Only) divided into 21,00,000 (Twenty-One Lakhs) equity shares of ₹100 each, by the creation of 12,44,000 (Twelve Lakhs Forty-Four Thousand) additional equity shares of ₹100 each. The additional equity shares rank pari passu in all respects with the existing equity shares of the Company.

Subsequently, pursuant to the approval of the shareholders at the Extraordinary General Meeting held on November 07, 2025, each equity share of the face value of ₹100 was sub-divided into 10 (Ten) equity shares of the face value of ₹10 each. Consequently, the authorised share capital of the Company continued to remain ₹21,00,00,000 (Rupees Twenty-One Crores Only); however, the authorised share capital structure changed from 21,00,000 (Twenty-One Lakhs) equity shares of ₹100 each to 2,10,00,000 (Two Crores Ten Lakhs) equity shares of ₹10 each.

- **Issuance of the equity shares by way of preferential issue on private placement basis:**

During the financial year under review, pursuant to the approval of the shareholders at the Extraordinary General Meeting held on October 14, 2025, the Board of Directors of the Company, at its meeting held on October 24, 2025, allotted 59,025 (Fifty-Nine Thousand Twenty-Five) equity shares of ₹100 (Rupees One Hundred Only) each at an issue price of ₹3,156 (Rupees Three Thousand One Hundred Fifty-Six Only) per equity share, comprising a face value of ₹100 and a securities premium of ₹3,056 per equity share, on a preferential basis by way of private placement.

The preferential issue aggregated to ₹18,62,82,900 (Rupees Eighteen Crores Sixty-Two Lakhs Eighty-Two Thousand Nine Hundred Only) and was made in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

- **Issue of Bonus equity shares:**

During the year under review, in order to encourage the shareholders' continued support, the Board has recommended on November 06th, 2025, sum of Rs. 5,48,81,100/- (Rupees Five Crore Forty-Eight Lakhs Eighty-One Thousand One-Hundred only) be capitalized out of the reserves and distributed as fully paid 54,88,110 equity shares as bonus shares to the holders of equity shares of Rs. 10/- each of the Company, whose names appear in the Register of Members of the Company on the date of allotment, in the ratio of 3:5 i.e., 3

(Three) Equity shares of Rs. 10/- for every 5 (Five) Equity share held and that such new equity Shares so issued shall upon allotment have the same rights of voting as the existing equity shares and be treated for all other purposes pari-passu with the existing Equity shares of the Company and that the equity shares so allotted during the financial year shall be entitled to dividend, if any, proportionately in the year of the allotment of these shares.

The issue of Bonus Shares has been approved by the shareholders of the Company in the Extra-ordinary General Meeting dated November 07th, 2025.

- **Sub-Division of Equity Shares of the Company:**

During the year under review, pursuant to the shareholders' approval granted at the Extra-Ordinary General Meeting on November 07th 2025, the Issued, Subscribed and Paid-up Share Capital of the Company was changed from 9,14,68,500/- (Nine Crores Fourteen Lakhs Sixty Eight Thousand and Five Hundred Only) divided into 9,14,685 (Nine Lakhs Fourteen Thousand Six Hundred and Eighty Five) Equity Shares of 100/- (Rupees Hundred only) each to 9,14,68,500/- (Nine Crores Fourteen Lakhs Sixty Eight Thousand and Five Hundred Only) divided into 91,46,850 (Ninty One Lakhs Forty Six Thousand and Eight Fifty) Equity Shares of 10/- (Rupees Ten only) each due to sub-division of Equity Shares of the Company.

- **Public Issue - Initial Public Offer ("IPO"):**

During the year under review, pursuant to the shareholders' approval granted at the Extra-Ordinary General Meeting on January 05, 2026, the Company successfully completed its Initial Public Offering (IPO) by issuing 53,10,000 Equity Shares (Fifty Three Lakhs Ten Thousand) equity shares at a price of Rs.301/- (Rupees Three Hundred and One only) each, which includes a premium of Rs.291/- (Rupees Two Hundred and Ninety One only) per equity share with a face value of 10/- (Rupees Ten only) in the Meeting of Board of Directors of the Company held on July 31, 2026 , by way of listing its securities on SME platform of Bombay Stock Exchange ('BSE') on August 4, 2026 .

The Directors placed on record their appreciation of contributions made by the entire IPO team with all the dedication, diligence and commitment which led to successful listing of the Company's equity shares on the BSE SME platform. Further, the success of the IPO reflects the trust and faith reposed in the Company by the Investors, customers and business partners and the Directors thank them for their confidence in the Company.

Pursuant to the provisions of Regulation 32(7A) of the Listing Regulations, the Company had fully utilized the net proceeds of IPO, in objects mentioned below

- **Requirement of Funds and Utilization of Net Proceeds:**

The Net Proceeds are proposed to be used in accordance with the details as set forth below:

Sr. No.	Particulars	Amt (Rs. in Lakhs)
	Funding capital expenditure towards setting up of manufacturing facility at Gat No. 382,383, 386, 387, 312 Village, Tal. - Khed, Dist. - Pune – 410501, India	10633.59
	To meet working capital requirements	3000.00
	General Corporate Purpose*	357.62
	Total	**13,991.21**

Our fund requirements and deployment thereof are based on internal management estimates of our current business plans and have not been appraised by any bank or financial institution. These are based on current conditions and are subject to change in light of changes in external circumstances or costs or in other financial conditions, business strategy

The Authorised Share Capital of the company as on March 31, 2026 is 21,00,00,000/- (Rupees Twenty-One Crores only) divided into 2,10,00,000 (Two Crore and Ten Lakhs only) equity shares of 10/- (Rupees Ten only) each.

The paid-up Share Capital of the company as on March 31, 2026 is 14,63,49,600/- (Rupees Fourteen Crores Sixty Three Lakhs Fourty Nine Thousand and Six Hundred only) divided into 1,46,34,960 (One Crore Forty Six Lakhs Thirty Four Thousand Nine Hundred and Sixty only) equity shares of 10/- (Rupees Ten only) each.

VI. RELATED PARTY TRANSACTIONS:

All Related Party Transactions entered into during the financial year were in the ordinary course of business and on an arm's length basis and were in compliance with the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Company's Policy on Related Party Transactions.

All Related Party Transactions were placed before the Audit Committee for its prior approval. Repetitive transactions of a routine nature were approved by the Audit Committee through omnibus approvals in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

During the year under review, the Company did not enter into any material Related Party Transaction requiring approval of the shareholders. Further, no Related Party Transaction was entered into that could have a potential conflict with the interests of the Company or its minority shareholders.

All related party transactions entered into by the Company during the financial year were on an arm's length basis and in the ordinary course of business. The details of such transactions, as required under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, are disclosed in Form AOC-2, annexed hereto as "Annexure A"

VII. AMOUNT OF UNPAID/UNCLAIMED DIVIDEND TRANSFER TO UNPAID DIVIDEND ACCOUNT OF THE COMPANY:

There was no unpaid or unclaimed dividend during the financial year. Accordingly, no amount was required to be transferred to the Unpaid Dividend Account of the Company.

VIII. CREDIT RATING:

During the year under review, the Company was not required to obtain any credit rating from any Credit Rating Agency, and accordingly, no credit rating was obtained during the year

IX. EMPLOYEE STOCK OPTION PLAN:

In order to motivate and retain employees, align their interests with those of the shareholders and enable them to participate in the long-term growth and success of the Company, the Company has adopted an Employee Stock Option Scheme as detailed below:

Poojaa Precision Engg. Limited Employee Stock Option Plan, 2025 ("PPEL ESOP 2025")

Pursuant to the resolution passed by the Board of Directors on December 15, 2025 and the approval of the Members at the Extraordinary General Meeting held on December 16, 2025, the Company adopted the Poojaa Precision Engg. Limited Employee Stock Option Plan, 2025 ("PPEL ESOP 2025") with a maximum option pool of 1,46,350 (One Lakh Forty-Six Thousand Three Hundred Fifty) equity shares.

The Scheme has been formulated in accordance with the provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SBEB & SE Regulations"), as amended from time to time.

The Scheme is intended to reward, motivate and retain eligible employees by providing them with an opportunity to participate in the long-term growth of the Company and to align their interests with those of the shareholders. The Nomination and Remuneration Committee ("NRC"), acting as the Compensation Committee under the SBEB & SE Regulations, administers and supervises the implementation of the Scheme. The grant, vesting and exercise of options shall be governed by the terms of the Scheme and the applicable statutory provisions

The disclosures required under the Companies Act, 2013 and the SBEB & SE Regulations, together with the certificate issued by the Secretarial Auditor confirming that the Scheme has been implemented in accordance with the applicable laws and the resolutions passed by the Board and the Members, are available on the Company's website at https://www.poojaaprecisionengg.in/investor-relations and will also be available for inspection by the Members during the Annual General Meeting.

During the financial year under review, no stock options were granted, vested, exercised or lapsed under the PPEL ESOP 2025.

X. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

Pursuant to Section 134(3)(l) of the Companies Act, 2013, except for the successful completion of the Initial Public Offer ("IPO") and the listing of the Company's equity shares on the SME Platform of BSE Limited on August 4, 2026, no material changes or commitments affecting the financial position of the Company have occurred between the end of the financial year and the date of this Report.

XI. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on March 31, 2026, the Board of Directors of the Company comprised seven (7) Directors, consisting of three Executive Directors, one Non-Executive Non-Independent Director and Three Independent Directors. During the financial year under review, the following changes took place in the composition of the Board of Directors and the Key Managerial Personnel of the Company:

- Mr. Arvind Sadashiv Mokashi (DIN: 09305967) was appointed as Additional Director (Non-Executive Independent) of the Company w.e.f. December 16, 2025. His appointment as Director (Non Executive Independent) was approved by the shareholders in the Extra-Ordinary General Meeting held on December 16, 2025 for a period of 5 years.

- Mr. Viren Ajit Joshi (DIN: 01331107) was appointed as Additional Director (Non-Executive Independent) of the Company w.e.f. December 16, 2025. His appointment as Director (Non Executive Independent) was approved by the shareholders in the Extra-Ordinary General Meeting held on December 16, 2025 for a period of 5 years.

- Mr. Gautam Pradyot Doshi (DIN: 11418615) was appointed as Additional Director (Non-Executive Independent) of the Company w.e.f. December 16, 2025. His appointment as Director (Non Executive Independent) was approved by the shareholders in the Extra-Ordinary General Meeting held on December 16, 2025 for a period of 5 years.

- **Change in Designation:**

- Designation of Mr. Anil Shivajirao Kulkarni (DIN: 01040844) was changed from Whole Time Director to Chairman & Whole Time Director of the Company at the meeting of Board of Directors on December 15, 2025 was approved by the shareholders in the Extra-Ordinary General Meeting held on December 16, 2025 for a period of 3 years.

- Designation of Mr. Rahul Sohanlal Ranka (DIN: 01696369) was changed from Executive Director to Whole Time Director of the Company at the meeting of Board of Directors on December 15, 2026 was approved by the shareholders in the Extra-Ordinary General Meeting held on December 16, 2025 for a period of 3 years.

- Designation of Ms. Vaishali Dakshendra Agrawal (DIN: 01197922) was changed from Executive Director to Non-Executive Director of the Company at the meeting of Board of Directors on December 15, 2026 was approved by the shareholders in the Extra-Ordinary General Meeting held on December 16, 2025.

- **Re-appointment of Director:**

  Mr. Sanket Anil Kulkarni (DIN: 02275169) was re-appointment as Managing Director of the Company at the meeting of Board of Directors on December 15, 2026 was approved by the shareholders in the Extra-Ordinary General Meeting held on December 16, 2025 for a period of 3 years.

- Appointment of Key Managerial Personnel (KMP):

  Mr. Bhavya Dakshendra Agrawal was appointed as Chief Finance Officer ('CFO') of the Company w.e.f. December 15, 2025.

  During the year under review, Ms. Bhavana Phoolchand Tak was appointed as the Company Secretary of the Company with effect from December 15, 2025. Subsequently, she resigned from the position of Company Secretary and Compliance Officer with effect from June 26, 2026, due to personal reasons.

  Further, Ms. Shalaka Satish Khandelwal was appointed as the Company Secretary and Compliance Officer of the Company with effect from June 26, 2026.

- Declaration from Independent Directors:

  The Company has received declarations from all the Independent Directors of your Company confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and there has been no change in the circumstances which may affect their status as an Independent Director. The Independent Directors have also given declaration of compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to their name appearing in the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs. The Independent Directors have also confirmed that they have complied with the Company's code of conduct.

XII. NUMBER OF MEETINGS OF THE BOARD:

Board Meetings

During the financial year 2025-26, eighteen (18) meetings of the Board of Directors were held. The gap between any two consecutive meetings did not exceed the period prescribed under the provisions of Section 173 of the Companies Act, 2013 and the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

The details of the Board Meetings held during the year are as under:

Sr. No.	Date of Meeting
1	April 03, 2025
2	May 09, 2025
3	June 16, 2025
4	July 25, 2025
5	August 14, 2025
6	August 22, 2025
7	September 08, 2025
8	September 15, 2025
9	October 11, 2025
10	October 24, 2025
11	November 06, 2025
12	November 25, 2025
13	December 06, 2025
14	December 15, 2025
15	December 17, 2025
16	January 02, 2026
17	February 16, 2026
18	March 23, 2026

POOJAA PRECISION ENGG. LIMITED

- **The details of attendance of the Board members at the Board Meetings during FY 2025-26 and at the last Annual General Meeting held on September 30, 2025, are as under:**

Sr. No.	Name of Director	No. of Board Meetings Held During the Tenure	No. of Meetings Attended	Attendance at Last AGM
1	Mr. Anil Shivajirao Kulkarni	18	18	Yes
2	Mr. Sanket Anil Kulkarni	18	18	Yes
3	Mr. Rahul Sohanlal Ranka	18	18	Yes
4	Ms.Vaishali Dakshendra Agrawal	18	18	Yes
5	Mr. Arvind Sadashiv Mokashi #	4	4	N.A.
6	Mr. Viren Ajit Joshi ##	4	4	N.A.
7	Mr. Gautam Pradyot Doshi ###	4	4	N.A.

#Appointed w.e.f. December 16, 2025

Appointed w.e.f. December16, 2025

Appointed w.e.f. December 16, 2025

XIII. COMMITTEES OF THE BOARD OF DIRECTORS:

During the year under review, the Board in its meeting held on December 17, 2025, constituted various statutory committees to ensure good corporate governance practices and to handle specific activities & ensure the timely resolution of various issues. The Board supervises the execution of its responsibilities by the Committees and is responsible for their action. The minutes of all Committee meetings are presented to the Board for review. As on March 31, 2026, the composition of Committees mentioned below:1.

Audit Committee:

The Company has formed an Audit Committee ("Audit Committee"), vide Board Resolution dated December 17, 2025, as per the applicable provisions of the Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 18 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board constituted the Audit Committee on December 17, 2025. Subsequently, during the financial year 2025-26 , one meeting of the Audit Committee were held on December 17, 2025. The Composition of the Audit Committee and details of attendance of the members during FY 2025-26 , are given below:

Name of the Director	Nature of Directorship	No. of Meetings Held	During the tenure Attended
Arvind Sadashiv Mokashi	Independent Director	1	1
Viren Ajit Joshi	Independent Director	1	1
Vaishali Dakshendra Agrawal	Non-Executive Director	1	1

The Company Secretary of our Company shall act as a Secretary to the Audit Committee.

2. **Stakeholders Relationship Committee:**

The Company has formed the Stakeholders Relationship Committee as per the applicable provisions of the Section 178(5) and other applicable provisions of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 20 of SEBI Listing Regulation, 2015 vide Resolution dated December 17, 2025. The constituted Stakeholders Relationship Committee comprises the following:

Name of the Director	Status in Committee	Nature of Directorship
Arvind Sadashiv Mokashi	Chairman	Independent Director
Anil Shivajirao Kulkarni	Member	Whole Time Director
Rahul Sohanlal Ranka	Member	Whole Time Director

The Company Secretary of our Company shall act as a Secretary to the Stakeholders Relationship Committee.

During the Financial Year 2025-26, no meeting of the Stakeholders' Relationship Committee was held, as there were no stakeholder grievances or other matters requiring the consideration of the Committee.

3. Nomination and Remuneration Committee:

The Company has formed the Nomination and Remuneration Committee pursuant to Section 178, Schedule V and other applicable provisions of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 19 of SEBI Listing Regulation, 2015 vide Resolution dated December 17, 2025. The Nomination and Remuneration Committee comprise the following:

Name of the Director	Status in Committee	Nature of Directorship
Arvind Sadashiv Mokashi	Chairman	Independent Director
Gautam Pradyot Doshi	Member	Independent Director
Vaishali Dakshendra Agrawal	Member	Non-Executive Director

The Company Secretary of our Company shall act as a Secretary to the Nomination and Remuneration Committee.

During the Financial Year 2025-26, no meeting of the Nomination and Remuneration Committee was held, as no matter requiring the consideration or recommendation of the Committee arose during the year.

4. Corporate Social Responsibility Committee:

The Company has constituted the Corporate Social Responsibility Committee as per the applicable provisions of the Section 135 of the Companies Act, 2013 (as amended or re-enacted from time to time) read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 vide Resolution dated December 17, 2025. The Corporate Social Responsibility Committee comprises the following:

Name of the Director	Status in Committee	Nature of Directorship
Arvind Sadashiv Mokashi	Chairman and Whole Time Director	Independent Director
Anil Shivajirao Kulkarni	Member	Whole Time Director
Vaishali Dakshendra Agrawal	Member	Non-Executive Director

The Company Secretary of our Company shall act as a Secretary to the Corporate Social Responsibility Committee,

During the Financial Year 2025-26, no meeting of the Corporate social Responsibility Committee was held.

Independent Directors' Meeting:

During the Financial Year 2025–26, no separate meeting of the Independent Directors was held, as the Company was not listed during the said financial year and, accordingly, the provisions relating to the meeting of Independent Directors under Regulation 25(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were not applicable to the Company during the said period.

Board Evaluation:

The Board of Directors is responsible for evaluating its own performance, the performance of its Committees and that of the Individual Directors in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the Financial Year 2025–26, no annual performance evaluation of the Board of Directors, its Committees and the Individual Directors was carried out, as the provisions relating to such evaluation were not applicable to the Company during the year.

Subsidiaries, Joint Ventures and Associate companies:

As on March 31, 2026, is the Company does not have any other Subsidiaries, Associates and Joint Ventures.

XIV. AUDITORS AND AUDITOR'S REPORT:

- **Statutory Auditors**

M/s S. Gautam & Associates LLP, Chartered Accountants (Firm Registration No. 126944W/W100295), were appointed as the Statutory Auditors of the Company on September 30, 2025. Subsequently, they tendered their resignation from the office of Statutory Auditors with effect from October 28, 2025.

Consequent to the resignation of M/s S. Gautam & Associates LLP, the Board of Directors, based on the recommendation of the Audit Committee, appointed M/s Borkar & Muzumdar, Chartered Accountants (Firm Registration No. 101569W) (Peer Review No. 019723), as the Statutory Auditors of the Company to fill the casual vacancy caused by such resignation.

The appointment was approved by the Members at the Extra-Ordinary General Meeting held on November 07, 2025, and they hold office until the conclusion of the ensuing Annual General Meeting.

Pursuant to Sections 139 and 141 of the Act read with the Companies (Audit and Auditors) Rules 2014, the auditors have furnished a certificate of their eligibility and consent as the Auditors of the Company.

- **Statutory Auditors' observations in Audit Report:**

The Audit Report submitted by statutory auditors for the financial year ended March 31, 2026 does not contain any qualifications, reservations, adverse remarks or disclaimers.

- **Secretarial Auditor:**

The provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 relating to Secretarial Audit were not applicable to the Company during the Financial Year 2025–26. Accordingly, the Company was not required to obtain a Secretarial Audit Report in Form MR-3 for the said financial year.

Further, for F.Y. 2026-27 the Board has recommended appointment of M/S SIUT & CO. LLP , Company Secretaries (Peer review No. 5460/2024) as a Secretarial Auditor of the Company.

- **Cost Records and Cost Audit:**

The Company is required to maintain cost records as prescribed under Section 148(1) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014. The provisions relating to cost audit under Section 148 of the Companies Act, 2013 are applicable to the Company for the financial year 2026–27.

Accordingly, the Board of Directors of the Company, at its meeting held on 31st July 2026, on the recommendation of the Audit Committee, approved the appointment of CMA Ashwini Nande (Membership No. M-24870) as the Cost Auditor of the Company for the financial year 2026–27,• **Internal Auditor:**

M/s S. Gautam & Associates LLP, Chartered Accountants (Firm Registration No. 126944W/W-100295) was appointed as an Internal Auditor of the Company for Financial Year 2025-26 in the Board meeting dated NoDember 25, 2025.

- **Reporting of Frauds by Auditors**

During the financial year under review, the Statutory Auditor have not reported any instance of fraud committed in the Company by its officers or employees under Section 143(12) of the Companies Act, 2013.

XV. PARTICULARS OF EMPLOYEES AND REMUNERATION:

The information required under Section 197 of the Act, read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, relating to percentage increase in remuneration, ratio of remuneration of each Director and Key Managerial Personnel (KMP) to the median of employees' remuneration are provided in "Annexure-B" of this report. The statement containing particulars of employees, as required under Section 197 of the Act, read with the rules made thereunder, as amended from time to time, are not applicable to the Company as none of the employees has received remuneration above the limits specified in the rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 during the financial year 2025-26.

XVI. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The Company has always been following its core philosophy of serving society. As per the Criteria of Section 135 of Companies act, 2013, the board is required to constitute a CSR Committee of members, who will manage the CSR activities as specified in Schedule VII to the Companies Act, 2013 to be undertaken by the company. The Board has also adopted the CSR Policy, which is available on the website of the Company at https://www.poojaaprecisionengg.in/investor-relations/.

The Annual Report on CSR activities is annexed as "Annexure-C" to this report.

The Company has spent more than 2% of the average net profits of the Company, during the three years immediately preceding financial year. The Chief Financial Officer of the Company has certified that CSR spends of your Company for FY26 have been utilized for the purpose and in the manner approved by the Board of the Company.

XVII. MANAGEMENT DISCUSSION AND ANALYSIS:

The Management Discussion and Analysis Report for the year under review, as stipulated under the SEBI Listing Regulations, is presented in a section forming part of this Annual Report as "Annexure-D"

XVIII. CORPORATE GOVERNANCE REPORT:

The Company understands and respects its fiduciary role and responsibility towards its stakeholders and society at large and strives to serve their interests, resulting in creation of value for all its stakeholders. The Company has been listed on SME Emerge Platform of BSE on August 04, 2026 and by virtue of Regulation 15 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015 ("LODR") the compliance with the corporate governance provisions as specified in Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V are not applicable to the Company. Hence, the Corporate Governance Report does not form part of this Annual Report.

XIX. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has put in place adequate, strong and effective internal control systems with best processes commensurate with its size and scale of operations which ensures that all the assets are safeguarded and protected and that the transactions are authorized recorded and reported correctly. The internal audit covers a wide variety of operational matters and ensures compliance with specific standard with regards to availability and suitability of policies and procedures. During the year no reportable material weakness in the design or operation were observed.

XX. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The Company has adopted a Whistle Blower Policy and has established the necessary vigil mechanism for Directors and employees in confirmation with Section 177 of the Act and Regulation 22 of SEBI Listing Regulations, to facilitate reporting of the genuine concerns about unethical or improper activity, without fear of retaliation. The vigil mechanism of the Company provides for adequate safeguards against victimization of Directors and employees who avail of the mechanism and also provides for direct access to the Chairman of the Audit Committee in exceptional cases. The said policy is uploaded on the website of the Company https://www.poojaaprecisionengg.in/investor-relations/.

During the year under review, the Company has not receive any complaint under the whistle blower policy.

XXI. ANNUAL RETURN:

Pursuant to Section 134(3)(a) of the Act, the draft annual return as on March 31, 2026, prepared in accordance with Section 92(3) of the Act is made available on the website of the Company and can be assessed using the link https://www.poojaaprecisionengg.in/investor-relations/.

XXII. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The particulars of loans, guarantees and investments made by the Company during the year under review, as applicable, are disclosed in the Notes forming part of the Financial Statements.

XXIII. BOARD POLICIES:

The details of various policies approved and adopted by the Board as required under the Act and SEBI Listing Regulations are available on the website of the Company at https://www.poojaaprecisionengg.in/investor-relations/.

XXIV. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

Pursuant to Section 178(3) of the Act, the Company has framed a Policy on Nomination, Remuneration and Evaluation of Directors' appointment and other matters which is available on the website of the Company at https://www.poojaaprecisionengg.in/investor-relations/.

XXV. HEALTH, SAFETY & ENVIRONMENT POLICY:

The Company has recognized, health management, occupational safety and environment protection (HSE) as one of the most important elements in the organization's sustainable growth and has closely linked it to its cultural values. Company continually strives to create a safe working environment by being responsive, caring and committed to the various needs governing the security and well-being of employees. The HSE policy has been reviewed by the company and is also available on the Company's website .

XXVI. CODE FOR PREVENTION OF INSIDER TRADING:

The Company has adopted a Code of Conduct to regulate, monitor and report trading by Designated Persons and their Immediate Relatives in accordance with the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time.

The Code lays down the procedures to be followed by Designated Persons while trading in the Company's securities and for handling and dissemination of Unpublished Price Sensitive Information (UPSI). The Company has also implemented adequate internal controls, including maintenance of a Structured Digital Database (SDD), to ensure compliance with the applicable provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015.

The Code of Conduct and the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information are available on the Company's website https://www.poojaaprecisionengg.in/investor-relations/.

XXVII. RISK MANAGEMENT:

The Company has a structured Risk Management Framework, designed to identify, assess and mitigate risks appropriately. The Board has formed a Risk Management Committee (RMC) to frame, implement and monitor the risk management plan for the Company. The RMC is responsible for reviewing the risk management plan and ensuring its effectiveness. The Audit Committee has additional oversight in the area of financial risks and controls. The major risks identified by the businesses are systematically addressed through mitigation actions on a continual basis.

XXVIII. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Act, the Board, to the best of their knowledge and based on the information and explanations received from the Company, confirm that:

I. in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

II. they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;

III. they have taken proper and sufficient care for the 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 fraud and other irregularities;

IV. they have prepared the annual accounts on a going concern basis;

V. they have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively;

VI. they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

1. DISCLOSURE UNDER RULE 8/8A OF COMPANIES ACCOUNTS RULES 2014:

(A) Conservation of energy:

Considering the nature of business activities carried out by the Company, the Company takes out all efforts to save and conserve the energy with regard to conservation of energy as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014.

Implementation of the measures of switching off the machineries, lights, office equipment during food break and interval times have resulted in energy saving.

The Company is constantly reviewing further measures to reduce energy consumption.

(B) Technology absorption:

The Company is using the latest technology available in the industry, keeping in mind the indigenous conditions. Accordingly, the Company has latest equipments and its personnel are trained from time to time, on the use of such sophisticated equipments.

Adoption of process integration and low-cost automation in manufacturing process.

(C) Foreign exchange earnings and Outgo:

(Rs. in Lakhs)

Particulars	Current FY 2025-26	Previous FY 2024-25
Foreign Exchange Gain / (Loss) Net	78.44	8.29
Expenditure in Foreign Currency	3580.04	1574.43

(D) Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report-

The Company does not have any subsidiaries, associate companies, or joint venture companies during the period under review. Accordingly, the disclosure under this section is not applicable.

(E) Other Matters:

Following are the other matters to be covered pursuant to Section 134(3) (q) of the Companies Act, 2013 read with Rules made thereunder:

S. No.	Particulars	Disclosure
1.	Names of companies which have become or ceased to be its Subsidiaries, joint ventures or associate companies during the year along with reasons therefore;	Company did not have any Subsidiaries, Joint Ventures or Associate concern during the year. Hence this clause is not applicable.
2.	Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year	Not Applicable
3.	The details in respect of adequacy of internal financial controls with reference to the Financial Statements.	The Company has internal financial controls which were adequate and were operating effectively. The controls are adequate for ensuring the orderly & efficient conduct of the business including adherence to the Company's policies, the safeguarding of assets, the prevention & detection of frauds & errors, the accuracy & completeness of accounting records & timely preparation of reliable financial information.
4.	A disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained.	The maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, is applicable to the Company in respect of the products manufactured by the Company. Accordingly, the Company has maintained the prescribed cost records and accounts in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.
5.	The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year	No applications have been made and no proceedings are pending against the Company under the Insolvency and Bankruptcy Code, 2016.
6.	The details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof	The disclosure under this clause is not applicable as the Company has not undertaken any one-time settlement with the banks or financial institutions.
7.	Disclosure of financial summary or highlights (Rs. In Lakhs)	Financial summary for the year ended 31st March 2026, as compared to the previous year, is given in Point II above
8.	Change in the nature of business	There were no such changes in the nature of business during the financial year.
9.	Details of directors or key managerial personnel who were appointed or have resigned during the year;	The Board of the Company is duly constituted changes in Board is given in point XI above.

(F) Other Disclosure Relating To Deposits Covered Under Chapter V Of Companies Act Under Rule 8 (5) :

(i)	Deposits accepted during year	The Company has not accepted any deposits from the public or any other person during the financial year under review.
(ii)	Deposits remained unpaid or unclaimed at end of year	
(iii)	Amount of default in repayment of deposits or payment of interest thereon beginning of year	
(iv)	Maximum amount of default in repayment of deposits or payment of interest thereon during year	
(v)	Amount of default in repayment of deposits or payment of interest thereon end of year	
(vi)	Number of cases of default in repayment of deposits or payment of interest thereon beginning of year	
(vii)	Maximum number of cases of default in repayment of deposits or payment of interest thereon during year	
(viii)	Number of cases of default in repayment of deposits or payment of interest thereon end of year	
(ix)	Details of deposits which are not in compliance with requirements of Chapter V of Act	

(G) Details Of Significant And Material Orders Passed By Regulators Or Courts Or Tribunals Impacting Going Concern Status And Company'S Operations In Future:

There have been no significant or material orders passed by any regulators, courts, or tribunals during the period under review which would impact the going concern status of the Company or its future operations.

(H) A statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors:

Not Applicable.

(I) Disclosure for compliance with other statutory laws :

- DISCLOSURES AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 :

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder for prevention and redressal of complaints of sexual harassment at workplace.

(a) A statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

(i)	Number of Sexual Harassment Complaints received	Nil
(ii)	Number of Sexual Harassment Complaints disposed off	Nil
(iii)	Number of Sexual Harassment Complaints pending beyond 90 days	Nil

The Company has not received any complaint on sexual harassment during the year under review.

- **DISCLOSURES AS PER THE MATERNITY BENEFIT ACT:**

(b) Statement that company has complied with Maternity Benefit Act: The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and extended all statutory benefits to eligible women employees during the year. However, no such case arose during the year under review.

(J) Number of employees as on the closure of financial year:

As of March 31, 2026, we had 236 permanent employees. We place emphasis on the training of our employees to enable them to develop their skills and to meet the challenges of a dynamic competitive environment. Below are the details of the department-wise employees of the company

Female	Male	Transgender	Total
08	228	0	236

2. RESEARCH AND DEVELOPMENT:

The Research and Development efforts of the Company are focused on:

- Developing Eco-friendly, sustainable, energy efficient, low carbon foot-print technologies.
- Developing Technological products by innovative way for Engineering and Industrial applications.
- Developing Products at optimal cost.

3. SECRETARIAL STANDARDS OF THE ICSI:

Pursuant to Section 118 (10) of the Companies Act, 2013, every Company shall observe secretarial standards with respect to Board and General Meetings specified by the Institute of Company Secretaries of India constituted under section 3 of the Company Secretaries Act, 1980 (56 of 1980), and approved as such by the Central Government.

The Company is in compliance with the Secretarial Standards on Meetings of Board of Directors (SS-1) & General Meetings (SS-2), as issued and amended, by the Institute of Company Secretaries of India ("the ICSI").

4. REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT:

The Company has not made any modification or alteration in its Financial Statements/Board's Report in respect of last three Financial Year.

ACKNOWLEDGEMENT:

The Directors wish to express their gratitude to the bankers, financial institutions, government and regulatory authorities, customers, suppliers, business partners, shareholders and all other stakeholders who have supported the Company, directly or indirectly, throughout the year.

The Directors also extend their sincere appreciation to all employees of the Poojaa Precision Engg Limited at every level, for their dedicated efforts and ongoing contributions, which have been instrumental in fostering the Company's success and growth.

For and on behalf of Board of Directors

For POOJAA PRECISION ENGG. LIMITED
(Formerly Known as POOJA CASTINGS PRIVATE LIMITED)

ANIL SHIVAJIRAO KULKARNI
CHAIRMAN & WHOLETIME DIRECTOR
DIN: 01040844

RAHUL SOHANLAL RANKA
WHOLE-TIME DIRECTOR
DIN: 01696369

PLACE: PUNE
DATE: AUGUST 17,2026

Annexure "A"

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto for the Financial Year 2025-26.

1. Details of contracts or arrangements or transactions not at Arm's length basis: NA

2. Details of material contracts or arrangement or transactions at arm's length basis:

(Rs. in Lakhs)

Sr. No.	Name(s) of the related party & relationship	Nature contracts/ arragements/transactions	Duration of the contracts/ arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date of approv al by the Board	Amount paid/received, if any
1	Jayshree Pistons Private Limited- A private company in which a director or manager or his relative is a member or director	• Labour charges-Expense: **Rs. 655.21** • Raw Material Purchases: **Rs. 391.78** • Raw Material Sale: **Rs. 101.28**	Ongoing / Continuing during the year	Transaction in the ordinary course of business at arm's length pricing	April 03, 2025	**Rs.1148.27**
	G K Founders Private Limited- A private company in which a director or manager or his relative is a member or director	• Purchase of Raw Materials: **Rs. 1,848.46**	Ongoing / Continuing during the year	Transaction in the ordinary course of business at arm's length pricing	April 03, 2025	**Rs. 1,848.46**
	Dakshendra & Associates- A firm, in which a director, manager or his relative is a partner;	Professional fees-	Ongoing / Continuing during the year	Transaction in the ordinary course of business at arm's length pricing	April 03, 2025	**Rs. 144.00**
	GK ALLOYS PRIVATE LIMITED	• Purchase of Raw Materials: **Rs. 638.31** • Interest Income:**Rs. 2.72**	Ongoing / Continuing during the year	Transaction in the ordinary course of business at arm's length pricing	April 03, 2025	**Rs. 641.03**

For and on Behalf of the Board of Directors

POOJAA PRECISION ENGG. LIMITED
(Formerly known as Pooja Castings Pvt. Ltd.)

ANIL SHIVAJIRAO KULKARNI
CHAIRMAN & WHOLETIME DIRECTOR
DIN: 01040844

RAHUL SOHANLAL RANKA
WHOLE TIME DIRECTOR
DIN: 01696369

PLACE: PUNE
DATE: AUGUST 17, 2026

Annexure "B"

STATEMENT OF DISCLOSURE OF REMUNERATION

under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

i. Ratio of remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-26:

Sr. No.	Name	Category	% Increase in remuneration in F.Y. 2025-26	Ratio to Median Remuneration of each Director/KMP
1.	Mr. Anil Shivajirao Kulkarni	Chairman and Whole time Director	6.07%	102:68:1
2.	Mr. Sanket Anil Kulkarni	Managing Director	66.45%	55.67:1
	Mr. Rahul Sohanlal Ranka	Whole-time Director	Nil	57.31:1
3.	Mrs. Vaishali Dakshendra Agrawal	Non Executive Director	Nil	19.23:1
4.	#Viren Ajit Joshi	Independent Director	Nil	0:16:1
5.	##Gautam Pradyot Doshi	Independent Director	Nil	0.11:1
6.	###Arvind Sadashiv Mokashi	Independent Director	Nil	0:16:1
7.	*Bhavya Dakshendra Agrawal	CFO (KMP)	Nil	10:5:1
8.	**Bhavana Tak	CS (KMP)	Nil	0:20:1

***Bhavya Dakshendra Agrawal** has been appointed as Chief Financial Officer of our Company with effect from December 15, 2025

**Bhavana Tak Appointment as Company Secretary and Compliance Officer w.e.f. December 15, 2025

#Appointed w.e.f. December 15, 2025

Appointed w.e.f. December 15, 2025

Appointed w.e.f. December 15, 2025

ii. Median salary of employees during the year: **Rs. 3,74,355/-**

All the Non-Executive Independent Directors were paid only sitting fees for attending the Board and Committee meetings. The sitting fees were paid in accordance with the Companies Act. For this purpose, sitting fees paid to Directors have not been considered as remuneration.

The remuneration includes sitting fees and commission for the Non Executive Directors including Independent Directors.

iii. The percentage of increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the F.Y. 2025-26:

Sr. No.	Name	Category	% Increase
1.	Mr. Anil Shivajirao Kulkarni	Chairman and Whole time Director	6.07%
2.	Mr. Sanket Anil Kulkarni	Managing Director	66.45%
3.	Mr. Rahul Sohanlal Ranka	Whole Time Director	NIL
4.	Mrs. Vaishali Dakshendra Agrawal	Non-Executive Director	NIL
5.	Bhavya Dakshendra Agrawal	CFO (KMP)	*
6.	Bhavana Tak	CS (KMP)	*

iv. The percentage increase/(decrease) in the median remuneration of employees in F.Y. 2025-26: 32.41%

v. No. of permanent employees of the Company: 236

vi. Average percentage increase already made in the salaries of employees other than the managerial remuneration in comparison with the last financial year:

The average salary of all employees per annum was Rs. 4,15,195.71/- and Rs. 5,03,464.13/- for FY 2024-25 and FY 2025-26 respectively. The increase in average salary paid to employees for the financial year 2025-26 as compared to financial year 2024-25 is 21.26%

vii. Affirmation that the remuneration is as per the remuneration policy of the Company:

It is affirmed that the remuneration paid to Directors, Key Managerial Personnel and other senior management is as per the remuneration policy of the Company.

Disclosure under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

There are no employees appointed by the Company who were in receipt of remuneration of Rs. 1.20 Crores or more per annum employed throughout the year and Rs. 8.50 Lakhs or more per month employed for part of the year. Hence, the disclosure under Rule 5(2) is not applicable.

Having regard to the provisions of the second proviso to Section 136(1) of the Act, the Annual Report excluding the names of the top ten employees in terms of remuneration drawn is being sent to the members of the Company. The said information is available for inspection at the registered office of the Company during business hours on working days up to the date of the ensuing Annual General Meeting and shall also be made available on the website of the Company post AGM.

Any member interested in obtaining such information may write to the Company Secretary and the same will be furnished on request.

For and on Behalf of the Board of Directors

POOJAA PRECISION ENGG. LIMITED
(Formerly known as Pooja Castings Pvt. Ltd.)

ANIL SHIVAJIRAO KULKARNI	**RAHUL SOHANLAL RANKA**
CHAIRMAN & WHOLETIME DIRECTOR	WHOLE TIME DIRECTOR
DIN: 01040844	**DIN: 01696369**

Place: PUNE
Date: August 17, 2026

Annexure "C"

ANNUAL REPORT ON CSR ACTIVITIES

1. Brief outline on CSR Policy of the Company:

The objective of this policy is to Promote a unified and strategic approach to CSR across the Company by incorporating under one 'umbrella the diverse range of its philanthropic giving, identifying select constituencies and causes to work with, thereby ensuring a high social impact.

Ensure an increased commitment at all levels in the organization, by encouraging employees to participate in the Company's CSR and give back to society in an organized manner through the employee volunteering programme.

Our redefined 'Core Purpose' is to "challenge conventional thinking and innovatively use all our resources to drive positive change in the lives of our stakeholders and communities across the world. In line with our Core purpose, our CSR vision is to focus our efforts within the constituencies of girls, youth & poor by innovatively supporting them through programs designed in the domains of education, health and environment, while harnessing the power of technology. By investing our CSR efforts in these critical constituencies who contribute to nation building and the economy, we will enable our stakeholders and communities to grow.

For Poojaa Precision Engg. Limited, responsible business practices include being responsible for our business processes, products, engaging in responsible relations with employees, customers and the community. Hence for the Company, Corporate Social Responsibility goes beyond just adhering to statutory and legal compliances and creates social and environmental value for our key stakeholders.

The Company will focus its efforts within the constituencies of girls, youth &poor through programs designed in the domains of education, health and environment. The Company may also make contributions to its Corporate Foundations/ Trusts towards its corpus for projects approved by the Board. T

2. Composition of CSR Committee:

Sr. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Arvind Sadashiv Mokashi	Chairman-Independent Director	0	0
2.	Mr. Anil Shivajirao Kulkarni	Member- WholeTime Director	0	0
3.	Ms. Vaishali Dakshendra Agrawal	Member-Non-Executive Director	0	0

Note: No meeting is held for CSR Committee as the committee was constituted on December 17, 2025

3. Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company.

   Weblink: https://www.poojacastings.in/investor-relations/

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable: Not Applicable

5. (a) Average net profit of the company as per sub-section (5) of section 135: **Rs 24,36,67,230/-**

   (b) Two percent of average net profit of the company as per sub-section (5) of section 135: **Rs 48,80,000 /- .**

   (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years: **Nil**

   (d) Amount required to be set-off for the financial year, if any: Rs. 21,44,500/-

   (e) Total CSR obligation for the financial year [(b)+(c)-(d)]: **Rs. 27,35,500/**

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): **Rs. 34,74,192 /-**

(b) Amount spent in Administrative overheads: **Nil**

(c) Amount spent on Impact Assessment, if applicable: **Not Applicable**

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: **Rs. 34,74,192**

(e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
Rs.34,74,192/-	-	-	-	-	-

(f) Excess amount for set-off, if any:

Sr. No.	Particular		Amount (in Rs.)
(i)	Two percent of average net profit of the Company as per sub-section (5) of Section 135		48,80,000
(ii)	Less: Amount of excess CSR expenditure of previous Financial Year set off against the CSR obligation of the current Financial Year		21,44,500
(iii)	Net CSR obligation for the Financial Year [(i) – (ii)]		27,35,500
(iv)	Total amount spent for the Financial Year		34,74,192-
(v)	Excess amount spent for the Financial Year [(iv) – (iii)]		7,38,692
(vi)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any		–
(vii)	Amount available for set-off in succeeding Financial Years		7,38,692

7. **CSR amount spent or unspent for the financial year:**

(a)Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:Not applicable

1	2	3	4	5	6		7	8
Sr. No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs.)	Date of Transfer		
1	FY-1	-	-	-	-	-	-	-
2	FY-2	-	-	-			-	-
3	FY-3	-	-	-	-	-	-	-

8. **(b) Details of CSR projects for the financial year:**

Sr. No.	Name of Implementing Agency	CSR Activity	Location	Amount (Rs.)	CSR Registration No.
1	Tata Memorial Center	Promoting health care including preventive health care	Mumbai, Maharashtra	2,74,192	CSR00001287
2	Rotary Club of Nigdi-Pune Charitable Trust	Conservation of natural resources and maintaining quality of soil, air and water	Pune, Maharashtra	30,00,000	CSR00008486
3	Bai Jerbai Wadia Hospital for Children	A charitable children's hospital in Pune.	Pune, Maharashtra	1,00,000	—
4	KEM Hospital – Poor Box for Charitable Funds	A charitable fund associated with KEM Hospital, for supporting patients who need financial assistance.	Pune, Maharashtra	1,00,000	—
Total				**34,74,192**	

9. **Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No**

(Yes / No)

If Yes, enter the number of Capital assets created/ acquired: Not Applicable

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

Sr. No.	Short particulars of the property or asset(s)	Pin code of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
1	2	3	4	5	6		
	[including complete address and location of the property]				CSR Registration Number, if applicable	Name	Registered address

10. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section (5) of section 135: **NA**

For and on Behalf of the Board of Directors

POOJAA PRECISION ENGG. LIMITED
(Formerly known as Pooja Castings Pvt. Ltd.)

ANIL SHIVAJIRAO KULKARNI
CHAIRMAN & WHOLETIME DIRECTOR
DIN: 01040844

RAHUL SOHANLAL RANKA
WHOLE TIME DIRECTOR
DIN: 01696369

Place: PUNE
Date: August 17,, 2026

Annexure D

MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis should be read in conjunction with the Company's audited financial statements, the notes forming part thereof and the other sections of the Annual Report. The discussion below presents the operating environment, business performance, opportunities, risks and outlook of Poojaa Precision Engg. Limited ("Poojaa Precision" or "the Company") for FY 2025–26.

1. Industry Structure and Developments

Indian Manufacturing Environment

India's manufacturing environment remained constructive during FY 2025–26, supported by domestic consumption, public capital expenditure, infrastructure development, formalisation and a continuing policy emphasis on local manufacturing. The Economic Survey 2025–26 reported that manufacturing expanded by 8.4% in the first half of FY26, with capacity utilisation remaining above its long-run average. The Survey also highlighted the gradual movement towards higher-value manufacturing, greater adoption of technology and improved industrial infrastructure.

The policy direction remains supportive of domestic value addition and integration into global supply chains. The National Mission on Manufacturing, announced in the Union Budget 2025–26, seeks to strengthen manufacturing competitiveness through cluster development, technology adoption, workforce capability and deeper participation in global value chains. These developments are relevant to precision engineering companies because localisation and higher domestic manufacturing intensity create opportunities for suppliers that can consistently meet customer requirements relating to quality, cost, development speed and delivery.

46% of total imports in 2024 and natural gas for about 57%. Energy import prices have risen sharply in recent months, but only part of that has fed into domestic energy prices. Reductions in excise duties on petrol and diesel and the removal of import duties on selected petrochemical inputs, alongside export levies on refined products, have helped to contain the pass-through from international prices to domestic inflation. Rationing measures have prioritised natural gas supply to households and transport, while expanding access to kerosene through the public distribution system and increasing the availability of small LPG cylinders for migrant workers. The recent reduction in US import tariffs lowered the average effective tariff rate on India by 23 percentage points, reducing pressures on exporting sectors.

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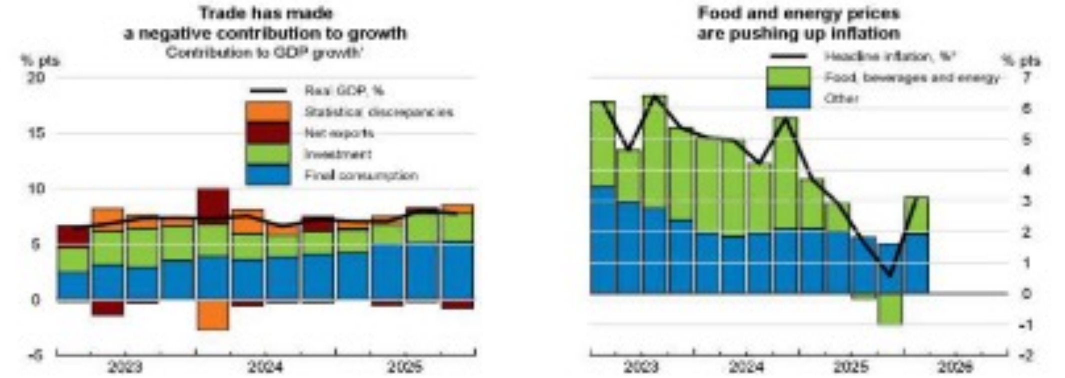
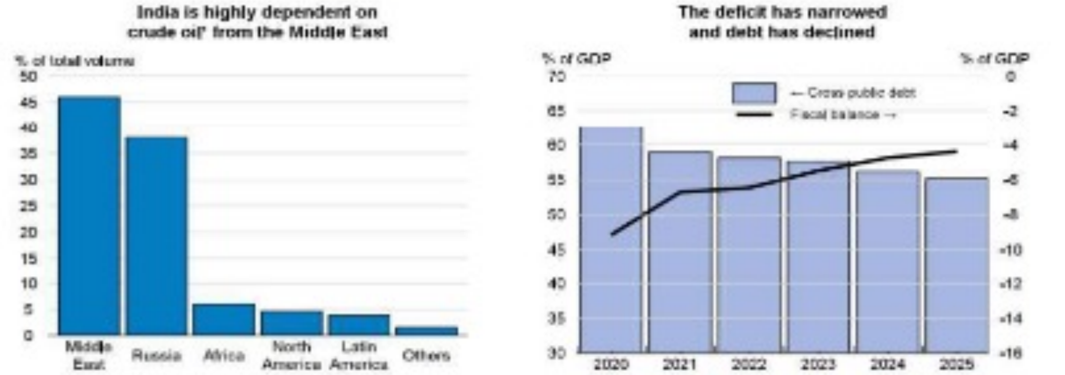


1. Year-on-year growth rates. The sum of components may deviate from observed GDP growth because of balancing items, chain-linking procedures and direct/indirect seasonal adjustment methods.
2. Year-on-year growth rates. The series Other is calculated excluding Food & beverage, and Electricity, gas and other fuel from the computation of the index.
Source: OECD Economic Outlook 119 database; and MOSPI.



1. Data refer to the Indian imports of the HS6 category 270900: Petroleum oils and oils obtained from bituminous minerals in volume for the year 2024.
Source: OECD Economic Outlook 119 database; and UN Comtrade database.

The Reserve Bank of India reduced the monetary policy rate from 6.5% in January 2025 to a broadly neutral level of 5.25% in February 2026 and average lending rates have fallen. Non-food bank credit (bank credit net of food procurement-related lending) expanded by 15.9% year-on-year in March. However, recent developments point to a re-emergence of inflationary pressures. Headline inflation has begun to rise, driven primarily by higher food prices as favourable base effects fade. Higher oil and gas prices are adding both direct and indirect pressures, increasing transportation and production costs across sectors. The depreciation of the rupee is further amplifying imported inflation by raising the domestic cost of fuel, fertilisers and other tradable goods. In this context, a temporary increase in the policy rate of around 25 basis points is projected by the end of the first quarter of FY2026-27 to help maintain inflation within the 4% ± 2% target band and anchor expectations. As inflationary pressures recede over the projection horizon, monetary policy is expected to ease in FY2027-28. Fiscal policy is projected to become expansionary in FY2026-27 to cushion the impact of higher energy prices. The FY2026-27 budget envisaged a reduction in the fiscal deficit from 4.4% of GDP in

Automotive and Auto Component Industry

The automotive and auto-component ecosystem remains an important demand driver for aluminium castings and precision-machined components. According to the Automotive Component Manufacturers Association of India (ACMA), the Indian auto-component industry recorded its highest-ever turnover of approximately ₹7.59 lakh crore in FY 2025–26, an increase of 12.7% over the previous year. Supplies to OEMs increased to approximately ₹6.52 lakh crore, while exports reached approximately USD 24 billion. The industry's growth was supported by higher vehicle production, increasing localisation and continued demand for technologically advanced components.

At the component level, the industry continues to move towards lightweighting, tighter emission and safety requirements, higher precision, greater electronics content and increasing adoption of alternative powertrains. These changes are progressively raising the importance of design capability, simulation, automation, inspection, process control and new-product development across the supplier ecosystem.

Poojaa Precision Engg. Limited

India has emerged as the fastest-growing economy in the world in recent years. Rising incomes, higher infrastructure spending, and supportive manufacturing incentives have together accelerated the automobile sector, making it a critical pillar of India's growth story. The two-wheeler segment, driven largely by the expanding middle class, continues to dominate the market, with sales reaching 19.6 million units in FY25. This surge in demand has also encouraged the expansion of original equipment and auto component manufacturers, helping India build strong expertise in this space and enhancing global demand for Indian vehicles and components.

The industry is now witnessing a shift towards electrification, though internal combustion engine (ICE) vehicles continue to dominate. In 2024, India produced 100,000 electric cars and 900,000 electric two-wheelers, alongside 20 million two-wheelers and 5 million cars powered by ICE technology. Supporting this growth, the auto component industry has become a vital segment of the economy, spanning large corporations to micro enterprises across manufacturing clusters nationwide. It accounted for 2.3% of India's GDP in FY25 and provided direct employment to over 1.5 million people, a figure expected to rise as the sector's GDP contribution reaches 5-7% by 2026.

The Indian auto component industry recorded a turnover of Rs. 6,73,000 crores (US$ 78.74 billion) in FY25, registering a CAGR of 14% between FY20 and FY25. The sector is projected to achieve exports worth Rs. 8,54,700 crores (US$ 100 billion) by 2030, underscoring its global competitiveness. In FY25, exports stood at Rs. 1,95,726 crores (US$ 22.9 billion). North America remained the largest export destination with a 32% share, recording 8.4% growth, while Europe, with a 29.5% share, registered a 2.1% decline. Asia accounted for 26% of exports and witnessed robust growth of 15.1%. The key export items included drive transmission and steering, engine components, body and chassis parts, suspension systems, and braking components.

Source- IBEF Auto Component Industry Report (https://www.ibef.org/industry/autocomponents-india)

MARKET SIZE

India's auto components industry has significantly expanded its market share, driven by rising automobile demand from the growing middle class and strong global exports. The sector has attracted both Indian and international players and is broadly classified into organised and unorganised segments. While the unorganised sector primarily caters to the aftermarket with low-value items, the organised sector focuses on supplying high-value precision instruments to Original Equipment Manufacturers (OEMs). India's automobile production further highlights the scale of demand that supports the component industry. In FY25, domestic sales stood at 1,96,07,332 units for two-wheelers, 43,01,848 units for passenger vehicles, 9,56,671 units for commercial vehicles, and 7,41,420 units for three-wheelers.

During the same period, the total production of passenger vehicles, commercial vehicles, three-wheelers, two-wheelers, and quadricycles was 3,10,34,174 units. In FY25, domestic OEM supplies accounted for about 54% of the industry's turnover, followed by the domestic aftermarket at around 10% and exports at 19%. Supplies to OEMs stood at Rs. 5,70,000 crores (US$ 66.69 billion), reflecting a 10% YoY growth, while the aftermarket segment was valued at Rs. 99,948 crores (US$ 11.6 billion), recording a 6% increase over FY24.

Source- IBEF Auto Component Industry Report (https://www.ibef.org/industry/autocomponents-india) and https://www.ibef.org/download/1761666728_Auto-Components-August-2025.pdf

INDIAN AUTO COMPONENTS INDUSTRY - EXPORT GROWTH

- Auto component exports increase by 8% to Rs. 1,95,726 crores (US$ 22.9 billion) in FY25 from Rs. 1,81,196 crores (US$ 21.2 billion) in FY24.

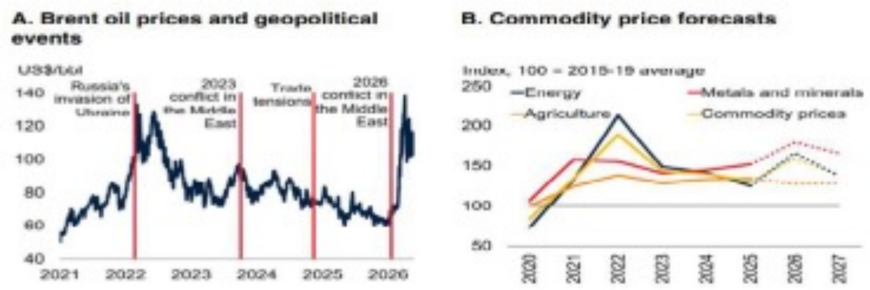
POOJAA PRECISION
ENGG. LIMITED

Electric Mobility and Emerging Applications

Electric mobility is changing component architecture and material requirements across the automotive value chain. For casting and machining companies, this transition creates opportunities in lightweight structural components, transmission and housing applications, brackets and other precision-engineered parts, even as the product mix associated with conventional internal-combustion platforms evolves over time.

Poojaa Precision has been increasing its participation in EV applications. Based on the Company's FY26 presentation, EV-related revenue increased from approximately ₹10.65 crore in FY24 to ₹19.41 crore in FY25 and ₹28.83 crore in FY26, representing approximately 2.7 times growth over two years. This development provides the Company with an additional growth avenue alongside its established automotive business.

Poojaa Precision Engg. Limited

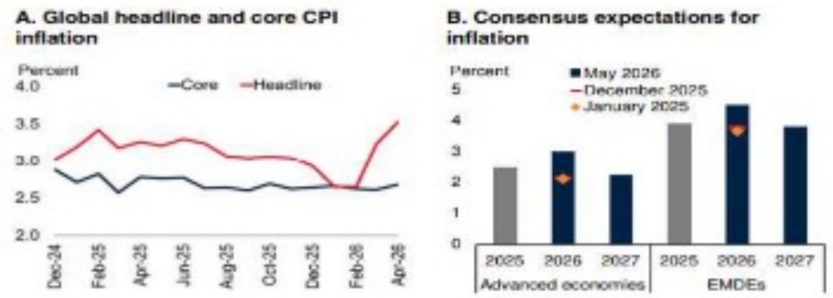


Sources: U.S. Energy Information Administration; World Bank.

The conflict nonetheless poses significant food security risks. It directly threatens food security in the Middle East by disrupting food imports in the Gulf region, raising domestic food inflation as supplies are rerouted through longer and costlier overland channels. More broadly, a longer than-anticipated trough in Middle East exports would further lift agricultural input costs and raise the risk of reduced fertilizer use, weaker crop yields, and higher food prices. Under adverse scenarios, up to an additional 70 million people could face acute hunger and food insecurity over the forecast period (World Food Security Outlook 2026). Beyond developments in the Middle East, the possible emergence of El Niño weather conditions could push food prices above current expectations.

Global inflation

Before the onset of the conflict in the Middle East, global headline and core inflation had remained broadly stable, albeit above pre-pandemic levels and with notable cross-country differences. However, with the interruption of the supply of crucial commodities, particularly oil and natural gas, as well as broader disruptions to global supply chains, global headline inflation picked up, driven by higher input costs and consumer energy prices despite the introduction of fuel subsidies and price caps in some economies. In the United States, this pickup occurred against a backdrop of the pass through of tariff costs to consumer prices (Cavallo, Llamas, and Vazquez 2025). Although the impact of higher energy prices on core inflation has been subdued so far, underlying price pressures persist, with about one-fourth of economies seeing accelerating core prices amid some impact on producer costs and transportation prices. This increase is a notable challenge for a relatively high share of economies, particularly EMDEs, where core inflation is already elevated relative to headline targets.



Sources: Bloomberg; Consensus Economics; Haver Analytics; J.P. Morgan; World Bank.

Surveys of professional forecasters indicate that CPI inflation is projected to edge up in 2026 across advanced economies and EMDEs on the back of higher energy prices. In contrast, the increase for 2027 has been modest, suggesting that headline inflation is expected to moderate due to abating energy price pressures as the conflict winds down and central banks keep monetary policy more restrictive than previously envisaged. The concentration of higher inflation projections in the near term suggests that survey respondents anticipate conflict-driven inflationary pressures to be temporary, indicating that overall expectations remain well anchored. In all, global headline inflation is projected to pick up to 4 percent this year, with advanced economies and EMDEs seeing headline inflation rise due to increases in energy costs. Global inflation is expected to moderate to 3.1 percent next year as the average crude price declines from $94/bbl. in 2026 to $76/bbl. in 2027, consistent with the baseline assumption that the current conflict in the Middle East subsides, energy supplies through the Strait of Hormuz resume after July, and energy production curtailed earlier in the conflict gradually recovers. Core inflation is assumed to be relatively stable amid anchored medium-term inflation expectations. Nevertheless, the inflation outlook remains highly uncertain because of the intensity and duration of the commodity market disruption.

Diversification Beyond Automotive

Precision casting and machining capabilities also have applications across energy and electrical equipment, agriculture, defence, healthcare and other engineering sectors. Diversification into these sectors can broaden the addressable market and reduce dependence on individual vehicle categories. The Company's existing portfolio already includes components serving energy, agriculture, defence and healthcare applications, providing a base from which these businesses may be developed further.

2. Business Overview

Poojaa Precision Engg. Limited is engaged in the manufacture of aluminium and precision-machined components. With more than three decades of operating experience, the Company has developed an integrated manufacturing platform serving automotive, electric mobility and diversified non-automotive applications.

The Company's manufacturing capabilities include Gravity Die Casting (GDC), Low Pressure Die Casting (LPDC) and High Pressure Die Casting (HPDC), supported by machining, heat treatment and surface-treatment capabilities. Its machining ecosystem includes more than 55 VMC, HMC and CNC turning centres. The Company has developed a portfolio of more than 600 SKUs, including safety-critical components, and is supported by in-house design and engineering capabilities.

The product portfolio serves two-wheelers, passenger vehicles, commercial vehicles and electric vehicles, as well as energy, agriculture, defence and healthcare applications. Representative products include cylinder heads, inlet pipes, intake manifolds, EGR housings, clutch housings, aluminium knuckles, transmission housings, brackets, bearing-related components, insulator flanges, circuit-breaker housings, agricultural castings and selected healthcare-equipment components.

The Company's operating footprint is centred in the Pune region. Its existing platform is being supplemented by planned expansion at Unit III at Khed, Pune and a proposed Unit IV intended for precision magnesium components. During FY26, the Company also progressed towards a new phase of corporate development through its proposed public issue, with the proceeds intended, inter alia, to support Unit III expansion, working-capital requirements and general corporate purposes.

Revenue Profile and Market Presence

In FY 2025–26, the automobile sector accounted for 72.58% of revenue, EV applications contributed 9.81%, and non-automobile applications contributed 17.61%. Commercial vehicles remained the largest individual end-use category at 50.88% of revenue, followed by passenger vehicles at 14.80% and energy at 10.53%.

The Company's business remained predominantly domestic, with domestic revenue of approximately ₹291.37 crore, representing 99.16% of FY26 revenue, and export revenue of approximately ₹2.48 crore, representing 0.84%. Maharashtra was the largest state market. The Company presentation also identifies relationships / exports across Germany, the USA, Italy and Switzerland.

3. Opportunities and Threats

Opportunities

- Capacity expansion: The proposed Unit III at Khed, Pune is planned to add 15,000 MTPA of melting capacity and 6,600 MTPA of casting capacity, providing additional headroom for future volumes and new programmes.
- Renewable energy and operating-cost efficiency: The Company plans to invest approximately ₹14.81 crore in a captive solar power project at Unit III. Power currently represents approximately 7–8% of total expenses.
- Electric mobility: EV-related revenue has expanded materially over the last two years, creating an opportunity to deepen participation in lightweight and precision-engineered components for new vehicle architectures.
- Diversification: The Company has an opportunity to increase the contribution from agriculture, defence, energy, healthcare, aerospace and other non-automotive applications.
- New material capability: The proposed Unit IV is intended to develop precision magnesium components, which could widen the Company's material and application capabilities.
- Technology and process improvement: Continued investment in CNC automation, X-ray scanning, casting simulation and related engineering tools can support shorter development cycles, lower defects and improved productivity.
- Localisation and supply-chain development: India's policy emphasis on domestic manufacturing and localisation may create additional opportunities for established precision-component suppliers.
- International business: Existing international relationships provide a base for selectively expanding export business over time.

Threats

- Volatility in aluminium and other input prices may affect production costs and margins, particularly where cost increases cannot be passed through immediately.
- Automotive demand is cyclical and can be affected by economic growth, financing conditions, consumer sentiment and changes in vehicle production schedules.
- Rapid changes in vehicle technology may alter the demand profile for certain conventional components and require continuing investment in new products and processes.
- Competitive pressure from domestic and international component manufacturers may affect pricing, customer acquisition and margins.
- Dependence on key customers or end-use categories can create concentration risk if programme volumes or sourcing decisions change materially.
- Global geopolitical developments, logistics disruptions and supply-chain constraints may affect the availability and cost of raw materials, equipment and imported technology.
- Export activity exposes the Company to foreign-exchange movements and changes in international trade conditions.
- Expansion projects are subject to execution risks relating to commissioning, cost, approvals, customer ramp-up and utilisation.

4. Segment-wise / Product-wise Performance

The FY26 presentation analyses the business primarily by end-use / product application rather than by separately reported accounting segments. The final Annual Report should align the segment disclosure in this MD&A with the segment reporting adopted in the audited financial statements.

End-use / application	FY26 share of revenue	Comment
Automobile	72.58%	Core revenue base
Electric vehicle applications	9.81%	Growing application; EV revenue ₹28.83 crore
Non-automobile	17.61%	Includes energy and other diversified applications
Commercial vehicles	50.88%	Largest individual end-use category
Passenger vehicles	14.80%	Second-largest vehicle category

5. Outlook

The Company enters its next phase with a strategy centred on capacity creation, customer diversification, technology improvement and responsible resource use. The planned expansion at Unit III is expected to materially increase the Company's melting and casting capability once commissioned and stabilised. The proposed magnesium initiative at Unit IV is intended to broaden the Company's material capability and address additional precision-engineering opportunities.

The planned capacity expansion is also being accompanied by measures aimed at improving resource efficiency. The proposed captive solar power project at Unit III, involving an investment of approximately ₹14.81 crore, is intended to support lower power costs and reduce the environmental footprint of the expanded manufacturing platform. The proposed STP and ETP facilities at Unit III are expected to complement this approach through water recycling.

Management also intends to expand and diversify the customer base, including the pursuit of new global business and greater participation across agriculture, defence, energy, healthcare, aerospace and other non-automotive applications. Continued investments in automation, X-ray scanning, simulation and process design are expected to remain important as customers demand higher quality, shorter development cycles and more complex components.

The medium-term operating environment remains linked to automotive production, the pace of EV adoption, infrastructure and industrial investment, customer localisation initiatives and the Company's ability to execute its expansion programme efficiently. The Company will therefore continue to balance growth with capital discipline, customer development, quality and operational control.

6. Risks and Concerns

- Raw material and commodity risk: Aluminium and other input prices may fluctuate due to domestic and global market conditions. Timely pass-through mechanisms, sourcing discipline and inventory management remain important to margin protection.
- Customer and sector concentration risk: A significant share of revenue is derived from automotive customers and commercial-vehicle applications. Adverse changes

in customer volumes, sourcing strategies or sector demand could affect performance.

- Project execution risk: Capacity expansion requires timely procurement, installation, commissioning, approvals, staffing and customer ramp-up. Delays or cost overruns may affect expected returns.
- Technology-transition risk: Electrification and changes in vehicle architecture can reduce demand for certain conventional parts while creating demand for new components. The Company must continue adapting its portfolio and engineering capability.
- Quality risk: Precision and safety-critical components require consistent adherence to customer specifications. Quality failures can lead to rework, rejection, claims, customer dissatisfaction and reputational impact.
- Operational risk: Equipment breakdown, utility disruption, process instability, fire, accident or other plant-level incidents may affect production continuity.
- Supply-chain risk: Disruptions in the availability of raw material, consumables, imported machinery or critical spares can affect schedules and cost.
- Foreign-exchange and export risk: Although exports currently form a relatively small share of revenue, international business is exposed to currency movements, logistics and changes in overseas demand or trade conditions.
- Regulatory and environmental risk: Manufacturing operations are subject to labour, environmental, safety, tax and other statutory requirements. Changes in regulation or non-compliance can result in additional costs and liabilities.
- Cybersecurity and information-system risk: Greater dependence on digital systems, engineering software and connected business processes increases the importance of access control, backup, data protection and cyber resilience.
- Talent risk: Skilled personnel in design, tooling, machining, quality and production are important to the Company's operations. Attraction, development and retention of such employees remain relevant to future growth.

7. Internal Control Systems and Their Adequacy

The Company recognises that an appropriate internal-control environment is necessary for safeguarding assets, maintaining reliable financial records, supporting operational discipline and ensuring compliance with applicable policies and regulations.

The internal-control framework should cover authorisation of transactions, procurement and payments, inventory and stores, fixed assets, production and quality records, revenue and receivables, treasury, statutory compliance and financial reporting. Internal financial controls are expected to operate in conjunction with management review, internal audit and oversight by the Audit Committee and the Board, as applicable.

8. Financial Performance

The Company recorded strong growth in FY 2025–26, with revenue and profitability increasing significantly over the previous year. Revenue from Operations increased by approximately 32.4% to ₹293.86 crore from ₹222.00 crore in FY 2024–25. EBITDA increased by approximately 48.2% to ₹56.37 crore from ₹38.03 crore, while EBITDA margin expanded to 19.18% compared with 17.13% in FY25. Profit After Tax increased by approximately 49.1% to ₹33.45 crore from ₹22.44 crore. PAT margin stood at 11.38% compared with 10.11% in FY25.t

Particulars	FY24	FY25	FY26
Revenue from Operations (₹ Cr)	173.72	222.00	293.86
EBITDA (₹ Cr)	28.64	38.03	56.37
EBITDA Margin	16.49%	17.13%	19.18%
PAT (₹ Cr)	16.15	22.44	33.45
PAT Margin	9.29%	10.11%	11.38%
Net Worth (₹ Cr)	63.78	83.65	133.16
ROE	25.00%	27.00%	25.00%
ROCE	34.00%	34.00%	36.00%

Property, plant and equipment stood at ₹74.47 crore at 31 March 2026 compared with ₹54.38 crore at 31 March 2025. Capital work-in-progress stood at ₹28.40 crore compared with Nil at 31 March 2025, reflecting ongoing investment in the operating platform. Total borrowings were ₹41.16 crore at year-end compared with ₹19.54 crore in the previous year.

Net cash generated from operating activities stood at ₹21.70 crore in FY26 compared with ₹10.45 crore in FY25. Investing activities recorded a net outflow of ₹55.01 crore, reflecting capital expenditure and related investment activity, while financing activities generated a net inflow of ₹33.53 crore. Cash and cash equivalents closed at ₹0.37 crore, with total cash and bank balances standing at ₹4.90 crore including margin money deposits.

The Company's financial position therefore reflects a combination of higher operating scale, continued profitability, and an elevated investment cycle as it builds additional capacity. Management's focus remains on disciplined capital allocation, working-capital management, and maintaining an appropriate balance between growth and financial prudence.

9. Human Resources

Human capital remains important to a precision-engineering business because manufacturing performance depends on the combined capability of design, tooling, production, machining, maintenance, quality and support functions. As per the FY26 investor presentation, the Company has more than 200 employees.

As the Company expands its manufacturing footprint and introduces new technologies and applications, the need for skilled technical and managerial talent is expected to increase. The Company's human-resource priorities should therefore continue to include recruitment for critical skills, on-the-job learning, technical training, supervisory development, quality awareness and retention of experienced personnel.

10. Health, Safety and Environment (HSE)

Health, safety and environmental management are integral to manufacturing operations involving melting, casting, machining, material movement and utilities. The Company's certification framework includes ISO 14001:2015 and ISO 45001:2018, alongside its quality-management certifications.

As part of its proposed capacity expansion at Unit III, the Company plans to invest approximately ₹14.81 crore in a captive solar power project. The initiative is intended to reduce dependence on conventional grid power, improve energy-cost efficiency and lower the environmental footprint of operations. According to the FY26 investor presentation, power costs currently account for approximately 7–8% of the Company's total expenses. The Unit III development is also envisaged to include STP and ETP facilities to support water recycling and more responsible use of resources.

11. Key Financial Ratios

Ratio	FY24	FY25	FY26
EBITDA Margin	15.80%	17.97%	17.62%
PAT Margin	9.27%	10.78%	10.52%
Return on Equity	27.82%	31.69%	28.18%
Return on Capital Employed	29.74%	32.27%	26.38%
Debt / Equity	-	-	0.31
Fixed Asset Turnover	-	-	3.92×

The moderation in ROE and ROCE in FY26 should be viewed in the context of the increase in net worth and the Company's ongoing capital-investment cycle. A definitive regulatory explanation for changes in individual ratios should, however, be reconciled with the ratio calculations and explanatory notes contained in the final audited financial statements.

12. Cautionary Statement

Statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations, plans or predictions may constitute forward-looking statements within the meaning of applicable laws and regulations. Actual results could differ materially from those expressed or implied due to changes in economic conditions, demand conditions, raw-material prices, customer requirements, competitive conditions, technological developments, government policies, regulations, exchange rates, interest rates, project execution, supply-chain conditions and other factors affecting the Company's operations. The Company does not undertake to publicly update or revise any forward-looking statement, except as may be required under applicable law.

Industry Outlook Visuals – Integrated Source Graphs

The following selected graphs are retained from the separately supplied industry-outlook document and are placed here as supporting visuals. In the final designed Annual Report, the Company should retain the original source credits and use only those visuals that remain relevant and current as of the Annual Report approval date.

Independent Auditor's Report

To the Members of

POOJAA PRECISION ENGG. LIMITED

(Formerly Known as Pooja Castings Pvt. Ltd.)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of POOJAA PRECISION ENGG. LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2026 and the Statement of Profit and Loss and Statement of Cash Flows for the period then ended and notes to the financial statements, including material accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, profit and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made 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 audit opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Boards of Director Report but does not include the Financial Statements and our auditor's report thereon. The Director's report is expected to be made available to us after the date of this auditor's report.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read Board's Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including As specified under section 133 of the Act. 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 Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the management and 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements 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 Financial Statements.

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 Financial Statements, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements 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 Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements 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) evaluating the effect of any identified misstatements in the Financial Statements.

We communicate with Management, 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 financial statements of the Company for the year ended March 31, 2025, included in these financial statements have been audited by predecessor auditor who expressed an unmodified opinion on that financial statement on August 22, 2025.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by the section 143 (3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors of the Company as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting with reference to the financial statements.

g) In our opinion, according to information and explanations given to us, the remuneration paid by the Company to its directors is within the limits laid prescribed under Section 197 read with Schedule V of the Act and the rules thereunder.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations as at March 31, 2026 which would impact its financial position.

ii. The Company had outstanding forward exchange contracts entered into for hedging purposes as at March 31, 2026. Based on our audit procedures and the information and explanations provided by the management, we have not identified any material foreseeable loss in respect of such contracts requiring recognition in the financial statements.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. a. The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has declared and paid final dividend during the year ended March 31, 2026, in compliance with the provisions of Section 123 of the Companies Act, 2013.

vi. Based on our examination, which included test checks, the Company has used an accounting software system for maintaining its accounts for the financial period ended March 31, 2026 which has the feature of recording audit trail (edit log) facility and the same has operated throughout the period for all relevant transactions recorded in the software system. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Borkar & Muzumdar
Chartered Accountant
FRN: 101569W

Deepak Kumar Jain
Partner
Membership No. 154390
UDIN: 26154390FXHYYS4632

Place: Mumbai
Date: June 26, 2026

Annexure "A" To The Independent Auditor's Report

(Referred to paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of POOJAA PRECISION ENGG. LIMITED of even date)

To the best of our information and according to the explanation given to us by the Company and the books of accounts and records examined by us in the normal course of audit, we state that:

i. In respect of Company's Property, Plant and Equipment and Intangible Assets

a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of for Property, Plant and Equipment;

(B) The Company has maintained proper records showing full particulars of intangible assets.

b. The Company has regular program of verification of Property, Plant & Equipment by which all Property, Plant & Equipment of the Company are being verified in a phased manner, which, in our opinion, is reasonable, having regard to the size of the Company and nature of its business. Pursuant to program, a portion of Property, Plant & Equipment has been physically verified by the management during the year. According to the information and explanation given to us no material discrepancies were noticed on such verification conducted during the year as compared with book records.

c. According to the information and explanation given to us and on the basis of our examination of the records, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the Company.

d. According to the information and explanations given to us and on the basis of our examination of the records, the company has not revalued its Property, Plant & Equipment (including Right of Use Assets) during the period.

e. According to the information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. Inventories

a. During the Operating cycle of the Company, Management regularly conducts physical verification of Raw Material, Finished goods and stock which is in process which in our opinion is reasonable, having regards to the size and nature of the Company. The discrepancies noticed on such verification were not 10% or more in the aggregate for each class of inventory and the same has been properly dealt with in the Books of Account.

b. The Company has been sanctioned working capital limits in excess of INR 5 crore, in aggregate, from a bank on the basis security of stock and book debts. Based on the records examined by us, Quarterly returns or statements submitted to banks pursuant to working capital facility, are materially in agreement with books of accounts except the following figures for the period:

(All amounts in ₹ Lakhs)

Name of Bank	Quarter	Particular of Security	Amount as per Books of Accounts	Amount as per Stock State-ments	Difference	Reasons of Discrepancy
State Bank of India	1St	Inventory	3,456.47	3,456.47	0	
		Trade Receivables	3296.39	2,054.47	1,241.92	Due to pending finalisation of Quarterly accounts, adjust-ment of advances.
State Bank of India	2nd	Inventory	4,397.44	4,397.50	0	
		Trade Receivables	3,328.21	2,295.34	1,032.87	Due to pending finalisation of Quarterly accounts, adjust-ment of advances.
State Bank of India	3rd	Inventory	4,296.55	4,296.55	0	
		Trade Receivables	3,797.74	4,370.44	-572.70	Due to pending finalisation of Quarterly accounts, adjust-ment of advances and supple-mentary provision made for changes in rate of sale.
State Bank of India	4th	Inventory	5,069.67	5,466.40	-396.73	
		Trade Receivables	5,181.59	5,646.29	-464.70	Due to pending finalisation of Quarterly accounts, adjust-ment of advances and supple-mentary provision made for changes in rate of sale.

iii. a. The Company has provided loans, advances in the nature of loans, provided guarantees and security to companies, firms, Limited Liability Partnerships or any other parties as follows:

Particulars	Guarantees	Security	Loans	Advances
Aggregate amount granted during the year ended March 31, 2026	-	-	-	-
Balance outstanding as on March 31, 2026	-	-	242.88	-

b. According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the investments made, guarantees provided, securities given and terms and conditions in relation to grant of all loans and advances in the nature of loans, investments made, guarantees provided and securities given are not prejudicial to the interest of the Company.

c. The Company has outstanding loans during the year that were granted in earlier years to companies where the schedule of repayment of principal and payment of interest have been stipulated, and the borrowers have been regular in the repayment of the principal and pay-ment of interest.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no overdue amounts for more than ninety days in respect of the loans and/ or advances in the nature of loans, granted to Company/ Firm/ LLP/ Other Parties.

e. According to the information & explanation provided to us, the loans or advances in the nature of loan grant-ed have not fallen due during the year. Accordingly, the requirement to report under clause 3(iii)(e) of the Order is not applicable to the Company.

f. The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to re-port on clause 3(f) of the Order is not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans, making investment and pro-viding guarantee and securities, as applicable.

v. According to the information and explanations given to us, the Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of section 73 to 76 of the Act and the rules made thereunder, to the extent applicable. Accordingly, reporting under clause 3(v) of the Order is not applicable to the Compa-ny.

vi. The Central Government has prescribed maintenance of cost records under Section 148(1) of the Companies Act, 2013 in respect of certain products manufactured by the Company. We have broadly reviewed the cost records maintained by the Company and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. However, we have not carried out a detailed examination of such records with a view to determine whether they are accurate or complete.

vii. Statutory Dues

a. According to our information and explanations given to us and on the basis of examination of the records of the company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including income tax including TDS, Provident Fund (PF), Professional Tax, goods and service tax, cess have been generally deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, duty of customs, income tax including TDS, goods and service tax, professional tax, cess and any other material statutory dues were in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

b. According to the information and explanations given to us, there are no dues of Provident fund, Income tax and Goods and Service tax which have not been deposited with the appropriate authorities on account of any dispute.

viii. According to the information and explanations given to us, there are no transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in Income-tax Assessment under the Income Tax Act, 1961 (43 of 1961). Accordingly, reporting under clause 3(viii) of the Order is not applicable to the Company.

ix.

a. In our opinion and according to the information and explanations given to us and the records of the Company examined by us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.

b. According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

c. In our opinion and according to the information and explanations provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.

d. According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been utilized for long-term purposes by the Company.

e. The Company does not have any subsidiary, associate, or joint venture. Accordingly, requirement to report under clause 3(ix)(e) of the order is not applicable to the Company.

f. The Company does not have any subsidiary, associate, or joint venture. Accordingly, the requirement to report under clause 3(ix)(f) of the order is not applicable to the Company.

x.

a. In our opinion and according to the information and explanation given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company. However, the Company has initiated process of listing its equity shares and has filed its Draft Red Herring prospectus ("DRHP") with Bombay Stock exchange "(BSE") and SEBI as on date.

b. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made private placement of shares during the year and the requirements of Section 42 of the Companies Act, 2013 as applicable, have been complied with. In our opinion and according to information and explanation given to us, the Company has utilized funds raised by way of private placement of shares for the purpose for which they were raised.

xi.

a. Based on our examination of the books and records of the Company and according to the information and explanations given to us, we report that no fraud by the Company or on the Company has been noticed or reported during the year in the course of our audit.

b. No report under sub-section (12) of section 143 of the Companies Act, 2013 is required to be filed by the auditors in Form ADT-4 as prescribed under Rules, 2014 with the central government during the period and up to the date of this report.

c. Based on our enquiries and according to the information and explanation given by the management, we have been informed that no whistle blower complaint has been received during the period.

xii. The Company is not a Nidhi Company. Accordingly, reporting under clause 3(xii)(a) to (c) of the Order is not applicable to the Company.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with the Section 177 and 188 of the Act where applicable and the detail transactions with the related parties have been disclosed in the financial statements as required by applicable Accounting Standard.

xiv.

a. Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

b. We have considered the internal audit reports for the period under audit, issued to the Company during the period and till date, in determining the nature, timing and extent of our audit procedures.

xv. According to the information and explanations given to us and based on our examination of the records, the Company has not entered during the period into any non-cash transactions with its directors or persons connected with them and hence, clause 3(xv) of the Order is not applicable to the Company.

xvi.

a. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and accordingly, reporting under clause 3(xvi)(a) of the Order is not applicable to the Company.

b. The Company is not engaged in any Non-Banking Financial or Housing Finance activities during the year and accordingly, reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.

c. The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

d. There are no other Companies part of the Group. Accordingly, reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

xvii. According to the information and explanation given to us, the Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii. There has been a resignation of the erstwhile statutory auditor during the year, and we have duly considered the issues, objections and concerns raised by the outgoing auditor.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In Our opinion and according to the information and explanation given to us, there is no unspent amount under sub section (5) of section 135 of the Act pursuant to any project. Accordingly, reporting under clause 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

xxi. The Company is not required to prepare Consolidated Financial Statements. Accordingly, reporting under clause 3(xxi) of the Companies (Auditor's Report) Order, 2020 is not applicable.

For Borkar & Muzumdar
Chartered Accountant
FRN: 101569W

Deepak Kumar Jain
Partner
Membership No. 154390
UDIN: 26154390FXHYYS4632

Place: Mumbai
Date: June 26, 2026

Annexure "B" To The Independent Auditor's Report

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of POOJAA PRECISION ENGG. LIMITED of even date)

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of POOJAA PRECISION ENGG. LIMITED ("the Company") as of March 31, 2026, in conjunction with our audit of the Financial Statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Borkar & Muzumdar
Chartered Accountant
FRN: 101569W

Deepak Kumar Jain
Partner
Membership No. 154390
UDIN: 26154390FXHYYS4632

Place: Mumbai
Date: June 26, 2026

Balance Sheet As At March 31, 2026

(₹ In Lakhs)

Particulars	Note No.	As at 31st March, 2026		As at 31st March, 2025	
I. EQUITY AND LIABILITIES					
1. Shareholders' Funds					
a) Share Capital	1	1,463.50		855.66	
b) Reserves and Surplus	2	11,852.71	13,316.21	7,509.23	8,364.89
2 Non-Current Liabilities					
a) Long-Term Borrowings	3	1,942.53		1,096.67	
b) Deferred Tax Liabilities	4	281.31	2,223.84	230.94	1,327.61
3 Current Liabilities					
a) Short-Term Borrowings	5	2,173.33		856.87	
b) Trade Payables	6				
- From Micro and Small Enterprises		1,274.93		794.77	
- From Creditors other than Micro and Small Enterprises		1,428.99		746.55	
c) Other Current Liabilities	7	2,348.11		861.30	
d) Short-Term Provisions	8	373.21	7,598.56	238.39	3,497.88
Total		**23,138.61**		**13,190.38**	
II. ASSETS					
1 Non-Current Assets					
a) Property, Plant and Equipment and Intangible Assets					
i) Property, Plant and Equipment	9	7,446.93		5,438.06	
ii) Intangible Assets	9	46.47		35.85	
iii) Capital Work-In-Progress	10	2,839.57		-	
b) Non-Current Investments	11	12.00		12.00	
c) Long Term Loans & Advances	12	489.90		430.56	
d) Other Non-Current Assets	13	415.21	11,250.10	243.09	6,159.56
2 Current Assets					
a) Inventories	14	5,069.67		2,561.99	
b) Trade Receivables	15	5,181.59		3,533.45	
c) Cash and Cash Equivalents	16	490.31		323.13	
d) Short-Term Loans and Advances	17	575.48		502.93	
e) Other Current Assets	18	571.46	11,888.51	109.34	7,030.84
Total		**23,138.61**		**13,190.38**	
Notes to the Financial Statements	1to37				
Significant Accounting Policies	38				

POOJAA PRECISION ENGG. LIMITED

As per our report of even date attached
For Borkar & Muzumdar
Chartered Accountants
Firm Registration Number: 101569W

Deepak Kumar Jain
Partner
Membership No: 154390

Place: **Mumbai**
Date: **JUNE 26, 2026**

For and On behalf of the Board of Directors
Poojaa Precision Engg. Limited
CIN: U27310MH1992PLC068151

Anil S. Kulkarni
Chairman & Whole Time Director
DIN: 01040844

Sanket Anil Kulkarni
Managing Director
DIN: 02275169

Bhavya Dakshendra Agrawal
Chief Financial Officer
PAN: DSYPA6775B

Shalaka Satish Khandelwal
Company Secretary
M.No.:A62774

Statement Of Profit And Loss

(₹ In Lakhs)

Particulars	Note No.	For the year 31st March, 2026		For the year 31st March, 2025	
I. REVENUE FROM OPERATION	19		29,385.54		22,199.93
II. OTHER INCOME	20		146.86		68.97
Total Income			**29,532.40**		**22,268.90**
III. EXPENSES					
Cost of Materials Consumed	21		13,400.95		10,379.31
Changes in Inventories of Finished Goods and Work-In-Progress	22		(1,235.58)		(441.50)
Employee Benefit Expenses	23		2,575.65		1,979.89
Other Expenses	24		9,154.80		6,548.50
Total Expenses			**23,895.83**		**18,466.21**
IV. EARNINGS BEFORE INTEREST, TAX,					
DEPRECIATION & AMORTIZATION (EBITDA)			5,636.57		3,802.69
Finance Cost	25		415.79		260.39
Depreciation & Amortisation	9		639.37		491.60
V. PROFIT BEFORE TAXATION			**4,581.41**		**3,050.70**
VI. TAX EXPENSES					
Current Tax		1187.02		767.26	
Deferred Tax	4	50.37		39.10	
Short/Excess provision		(1.16)	1,236.22	0.53	806.89
VII. PROFIT FOR THE YEAR			**3,345.18**		**2,243.81**
VIII. EARNINGS PER SHARE					
Face Value per Equity Share (₹)			10.00		10.00
Basic EPS (PY 2024-25 Restated)	30		23.72		16.39
Diluted EPS (PY 2024-25 Restated)	30		23.72		16.39
Notes to the Financial Statements	1 to 37				
Significant Accounting Policies	38				

As per our report of even date attached
For Borkar & Muzumdar
Chartered Accountants
Firm Registration Number: 101569W

For and On behalf of the Board of Directors
Poojaa Precision Engg. Limited
CIN: U27310MH1992PLC068151

Deepak Kumar Jain
Partner
Membership No: 154390

Anil S. Kulkarni
Chairman & Whole Time Director
DIN: 01040844

Sanket Anil Kulkarni
Managing Director
DIN: 02275169

Bhavya Dakshendra Agrawal
Chief Financial Officer
PAN: DSYPA6775B

Shalaka Satish Khandelwal
Company Secretary
M.No.:A62774

Place: **Mumbai**
Date: **JUNE 26, 2026**

Cash Flow Statement

(₹ In Lakhs)

Particulars	For the year 31st March, 2026	For the year 31st March, 2025
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Taxation	4,581.41	3,050.70
Adjustment for		
Depreciation Current Year	639.37	491.60
Write off of Property, Plant and Equipment	68.70	-
Interest Expenses	415.79	260.39
Net Loss on Sale of Asset	-	8.38
Profit on Sale of Asset	(2.07)	-
Interest Income	(65.20)	(62.12)
Foreign Exchange gain/(loss)	(78.44)	7.79
Provisions for doubtful debts	47.66	-
Bad debts written back	(0.49)	-
Operating profit before working capital changes	**5,606.74**	**3,756.74**
(Increase) / Decrease in Current Assets		
(Increase) / Decrease in Inventories	(2,507.68)	(872.24)
(Increase) / Decrease in Trade Receivables	(1,616.20)	(1,617.04)
(Increase) / Decrease in Short-term Loans & Advances	(72.55)	(154.64)
(Increase) / Decrease in Long-term Loans & Advances	(59.34)	(160.86)
(Increase) / Decrease in Other Bank Balance	(144.96)	(296.13)
(Increase) / Decrease in Other Current Assets & Non Current Asset	(634.24)	4.61
Increase / (Decrease) in Current Liabilities *		
Increase / (Decrease) in Trade Payables	1,162.60	632.49
Increase / (Decrease) in Other Current Liabilities	1,486.81	300.60
Cash generation from operations	**3,221.16**	**1,593.53**
Direct Taxes Paid **	(1,051.04)	(548.66)
Net Cash generated/(used) from operating activities (Total (A))	2,170.13	1,044.87
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Payment for Purchase of Fixed Assets (including CWIP)	(5,567.98)	(1,396.48)
Interest Received	65.20	62.12
Proceeds from Sale of Fixed Assets	2.20	17.26
Net Cash generated/(used) in investing activities (Total (B))	(5,500.58)	(1,317.10)
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issuance of Share Capital	1862.83	-
Proceeds from Long Term Borrowings	1539.48	831.34
Repayment of Long Term Borrowings ***	(536.96)	(500.36)
Proceed from Short Term Borrowing	1,159.80	194.51
Interest and Financing costs Paid	(415.79)	(260.39)

Cash Flow Statement

(₹ In Lakhs)

	Particulars	For the year 31st March, 2026	For the year 31st March, 2025
	Dividend Paid	(256.70)	(256.70)
	Net Cash generated/(used) in Financing Activities (Total (C))	3,352.67	8.40
(D)	**NET CHANGE IN CASH & CASH EQUIVALENTS (Total (A) + (B) + (C))**	22.22	(263.83)
	Cash and Cash equivalents as at the beginning of the year #	14.52	278.35
	Cash and Cash equivalents as at the end of the year #	**36.74**	**14.52**

* (Increase) / Decrease in Current Liabilities includes Increase / (Decrease) in Other Long-term Liabilities for cash flow statement.
** Direct Taxes paid includes Self assessment tax paid, advance tax paid and net of refund during the year.
*** Repayment of Long Term Borrowings includes Instalment falling due in respect of Long term borrowings upto 31.03.2027 and 31.03.2026 for the financial year 2026-27 and 2025-26 respectively, which shown under "Current maturities of long-term debts" under the head "Short Term Borrowings" (Refer Note no.5).
\# As disclosed in Note No.16

Notes to the Financial Statements 1 to 37

Significant Accounting Policies 38

As per our report of even date attached
For Borkar & Muzumdar
Chartered Accountants
Firm Registration Number: 101569W

Deepak Kumar Jain
Partner
Membership No: 154390

Place: **Mumbai**
Date: **JUNE 26, 2026**

For and On behalf of the Board of Directors
Poojaa Precision Engg. Limited
CIN: U27310MH1992PLC068151

Anil S. Kulkarni
Chairman & Whole Time Director
DIN: 01040844

Sanket Anil Kulkarni
Managing Director
DIN: 02275169

Bhavya Dakshendra Agrawal
Chief Financial Officer
PAN: DSYPA6775B

Shalaka Satish Khandelwal
Company Secretary
M.No.:A62774

Notes To The Financial Statements

I. SHARE CAPITAL

(Rs. in Lakhs)

Particulars	Current FY 2025-26	Previous FY 2024-25
Authorized Share Capital		
2,10,00,000 Equity shares of ` 10/- each with equal voting rights *8,56,000 Equity Shares of ₹100/- each as at March 31, 2025)*	2100.00	856.00
	2100.00	**856.00**
Issued, Subscribed and Fully Paid Share Capital		
1,46,34,960 Equity shares of ` 10/- each with equal voting rights (8,55,660 Equity Shares of ₹100/- each as at March 31, 2025)	1463.50	855.66
	1463.50	**855.66**

Notes:

"Equity shares entitle the holder to participate in dividends, and to share in the proceeds of winding up the company in proportion to the number of and amounts paid on the shares held."

The Board of directors of the Company at its meeting held on November 07, 2025, recommended the sub-division / split of one fully paid up equity share having a face value of ₹ 100 each into 10 fully paid up equity shares having a face value of ₹ 10 each by alteration of capital clause of the memorandum of association (MOA). The members of the company approved the sub-division / split of one fully paid-up equity share having a face value of ₹100 each into 10 fully paid-up equity shares having a face value of ₹10 each at the Extra-Ordinary General Meeting held on November 07, 2025.

Further the record date for split / sub-division of equity shares is November 07, 2025. Consequent to this, the authorized share capital comprises of 2,10,00,000 equity shares having a face value of ₹ 10 each aggregating to ₹ 2,100 Lakhs and the paid up share capital comprises of 1,46,34,960 equity shares having a face value of ₹ 10 each aggregating to ₹ 1,463.50 lakhs.

1.1 Reconciliation of the number of Shares outstanding:

(Rs. in Lakhs)

Particulars	Number of Shares	Amount
Balance as at March 31, 2024 (Rs.100 per share)	8,55,660	855.66
Buy back during the year	-	-
Bonus issue during the year	-	-
Sub-Division of Shares during the year	-	-
Balance as at March 31, 2025 (Rs.100 per share)	8,55,660	855.66
Buy back during the year	-	-
Private Placement during the year (Rs.100 per share)	**59,025**	**59.03**
Shares after private placement	**9,14,685**	**914.69**
Sub-Division of Shares during the year (Rs.100 to Rs.10 per share)	**82,32,165**	-
Shares after Sub-Division (Rs.10 per share)	**91,46,850**	**914.69**
Bonus issue during the year (Rs.10 per share)	**54,88,110**	**548.81**
Balance as at March 31, 2026 ((Rs.10 per share)	**1,46,34,960**	**1,463.50**

1.2 The details of Equity Shareholders holding more than 5 % Shares

	31-Mar-26		31-Mar-25	
Particulars	**Number of Shares**	**Amount**	**Number of Shares**	**% held**
Jayshree Anil Kulkarni	41,74,880	28.53%	2,60,933	30.49%
Rahul Sohanlal Ranka	38,74,480	26.47%	2,42,156	28.30%
Bhavya Financial Services Pvt. Ltd.	**36,57,280**	**24.99%**	**2,28,580**	**26.71%**
Anil Shivajirao Kulkarni	10,00,320	6.84%	62,519	7.31%
Mukul Mahavir Agrawal	8,20,800	5.61%	-	0.00%

1.3 Shareholding of Promoters

Shares held by promoters for the year ended March 31, 2026				% change during the year
S.No.	**Promoter name**	**No. of Shares**	**% Held**	
1	Jayshree Anil Kulkarni	41,74,880	28.53%	1.96%
2	Rahul Sohanlal Ranka	38,74,480	26.47%	1.83%
3	Anil Shivajirao Kulkarni	10,00,320	6.84%	0.47%
4	Sanket Anil Kulkarni	3,01,200	2.06%	0.15%
5	Bhavya Financial Services Pvt. Ltd.	36,57,280	24.99%	1.72%
6	Vaishali Dakshendra Agrawal	-		

Shares held by promoters for the year ended March 31, 2025				% change during the year
S.No.	**Promoter name**	**No. of Shares**	**% Held**	
1	Jayshree Anil Kulkarni	2,60,933	30.49%	-
2	Rahul Sohanlal Ranka	2,42,156	28.30%	-
3	Anil Shivajirao Kulkarni	62,519	7.31%	-
4	Sanket Anil Kulkarni	18,824	2.21%	-
5	Bhavya Financial Services Pvt. Ltd.	2,28,580	26.71%	-
6	Vaishali Dakshendra Agrawal	-		-

1.4 Information regarding issue of shares without consideration in cash in the last five years

(a) Aggregate Number of Shares Issued without consideration in cash during the Period of Five Years Immediately Preceding the Balance Sheet Date.

Particulars	No. of Shares
Bonus Shares issued during FY 2025-26	54,88,110

(b) The Company has not undertaken any buy-back of shares.

2 RESERVES AND SURPLUS

Particulars	As at 31-Mar-26		As at 31-Mar-25	
a) Surplus i.e. Profit and Loss Account				
Opening balance	7,323.52		5,336.41	
Add : Profit/(Loss) for the year	3345.18		2243.81	
Less : Dividend Paid	256.70	10,412.01	256.70	7,323.52
b) General Reserve		**14.00**		**14.00**
c) Securities Premium Reserve				
Opening balance	171.71			171.71
Add: Premium received on shares allotted during the year (Private Placement)	1,803.80			-
Less : Bonus Share Issue during the year	548.81	1,426.70		-
Total Reserves and Surplus		**11,852.71**		**7,509.23**

3 LONG-TERM BORROWINGS

Particulars	As at 31-Mar-26	As at 31-Mar-25
a) Term Loans #		
Secured Loans		
- From Banks *	281.54	525.83
- From Banks (Vehicle Loans) **	74.62	197.49
- From Financial Institutions***	2293.97	924.29
Less: Current Maturities of Long Term Borrowings	707.59	550.94
Total Long Term Borrowings	**1,942.53**	**1,096.67**

Particulars	Secured against
Secured Loans * State Bank of India (Term Loan) & Cash Credit	Hypothecation over entire stocks of raw materials, finished goods, stocks-in-process, stores and spares, packing materials of the unit at their factory premises or at some other places including goods in transit, outstanding moneys, book debts and receivables (Present & Future). **Collateral :-** 1) Mortgage of immovable property located at Gat No 253/1A, Kharabwadi, Chakan Talegaon Road, Pune 410501. **Personal Guarantee** :- 1) Anil Kulkarni 2) Sanket Kulkarni and 3) Rahul Ranka
** Vehicle Loans from Banks	Hypothecation by way of first and exclusive charge on the asset (Vehicle obtained under loan) for the payment to the bank of all monies due and payable to the bank, including the outstanding balance of the loan. **Details of such hypothecation is an under:-**

Vehicle Loan	Asset Description
- SBI Vehicle Loan Ac	Nexon EV Car
- HDFC Vehicle Loan Ac	Innova Car
- HDFC Vehicle Loan Ac	Innova Hycross Car

Note :- In addition to above security, Post Dated cheques are also issued as security.

Particulars	Secured against
***Term Loans from Financial Institutions	1) Extension of first charge by way of hypothecation in favour of SIDBI of all the movables of all the borrowers movables (save and except book debts) including the Movable plant, Equipment, Machinery, Machinery spares, Tools, Accessories, Furniture, Fixtures, Computers etc. acquired out of earlier term loans availed by the borrower from SIDBI and already charged to SIDBI . 2) The Bank shall continue to hold charge by way of extension on the duly discharged FDRs issued by SIDBI and already deposited by the borrower with SIDBI for securing earlier financial assistance aggregating to INR 924.29 Lakh, availed by the borrower from SIDBI.

Maturity profile of Term Loans are set out below	2026-27	2027-28	2028-29	Other	Total
Term Loan	281.54	-	-	-	281.54
Loan from Financial Institution	387.60	458.72	458.72	988.92	2,293.97
Term Loan for the purchase of vehicle	38.45	27.81	8.36	-	74.62
Total	707.59	486.54	467.08	988.92	2,650.13

 # Instalment falling due in respect of long term borrowings upto 31.03.2027 for the financial year for the financial year 2026-27, is shown under "Current maturities of long-term debts" under the head "Short term borrowings" (Refer Note no.5)

No.	Vehicle Loan	Tenure		Rate of Interested
		From	To	
1	SBI A/c	01/02/19	30/09/26	8.25%
2	SBI GECL A/c	01/04/22	31/03/26	8.65%

No.	Vehicle Loan	Tenure		Rate of Interested
		From	To	
1	HDFC-INNOVA RR	01/02/24	01/01/28	8.60%
2	HDFC-SAK INNOVA HYCROSS A/c	01/03/25	28/02/29	9.50%
3	SBI-NEXON EV A/c	01/10/22	31/08/27	9.05%

No.	Vehicle Loan	Tenure		Rate of Interested
		From	To	
1	SIDBI Loan A/c D000DG4V	12/08/25	10/08/32	8.45%
2	SIDBI Loan A/c D000BZ0J	10/03/25	10/08/30	8.30%
3	SIDBI Loan A/c D000F9VP	01/10/21	31/12/25	8.70%
4	SIDBI Loan A/c D0003XJW	27/01/22	10/01/27	8.15%
5	SIDBI Loan A/c D0004130	27/01/22	10/01/27	8.35%
6	SIDBI Loan A/c D000BZ0K	10/03/25	10/02/30	8.30%

4 DEFERRED LIABILITIES TAX-NET

Particulars	As at 31-Mar-26	As at 31-Mar-25
Deferred Tax Asset on account of Temproary difference	51.81	8.10
Deferred Tax Liability on account of Timing Differences	333.12	239.04
Deferred Tax Liability - Net	**281.31**	**230.94**
DEFERRED TAX FOR THE YEAR		
Deferred Tax (Net) as at the beginning of the year	230.94	191.84
Less : Deferred Tax (Net) as at the end of the year	281.31	230.94
Deferred Tax for the year	**50.37**	**39.10**

5 SHORT-TERM BORROWINGS

Particulars	As at 31-Mar-26		As at 31-Mar-25	
a) Loans repayable on demand				
State Bank of India (Cash Credit)*		1,465.73		305.93
b) Current Maturities of Long Term Debts				
(Refer Note 3)				
Secured Loans				
- From Banks	281.54		295.01	
- From Banks (Vehicle Loans)	38.45		76.44	
- From Financial Institutions	387.60	707.59	179.49	550.94
Total Short-Term Borrowings		**2173.33**		**856.87**

Discrepancies in the Account balance / class of transaction reported in quarterly return:

The Company has filed statements with the banks in lieu of the sanctioned working capital facilities, which are in agreement with the books of accounts except for the discrepancies mentioned below.

Name of the bank- State Bank of India

Aggregate working capital limit sanctioned - 15.00 Crore

(Rs. in Lakhs)

Quarter ending	Account balance / class of transaction	Amount as per books of account (Unaudited except March 31, 2026)	Amount as per quarterly return/ statement	Difference	Discrepancy (Remarks)
30-Jun-25	Inventory	3,456.47	3,456.47	-	
	Receivables (< 90 days)	3,296.39	2,054.47	1,241.92	Due to pending finalisation of Quarterly accounts, adjustment of advances.
30-Sep-25	Inventory	4,397.44	4,397.44	-	
	Receivables (< 90 days)	3,328.21	2,295.34	1,032.87	Due to pending finalisation of Quarterly accounts, adjustment of advances.

31-Dec-25	Inventory			4,296.54	4,296.54	-	
	Receivables (< 90 days)			3,797.74	4,370.44	-572.70	Due to pending finalisation of Quarterly accounts, adjustment of advances and supplementary provision made for changes in rate of sale.
31-Mar-26	Inventory			5,069.67	5,466.40	-396.73	Due to pending finalisation of Quarterly accounts, adjustment of advances and supplementary provision made for changes in rate of sale.
	Receivables (< 90 days)			5,181.59	5,646.29	-464.70	

6 TRADE PAYABLES

Particulars	As at 31-Mar-26	As at 31-Mar-25
Total outstanding dues of Micro Enterprises and Small Enterprises *	1,274.93	794.77
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises**	1,428.99	746.55
Total Trade Payables	**2,703.92**	**1,541.32**

Trade Payables Ageing Schedule
As on March 31, 2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	785.36	9.41	-	-	794.77
(ii) Others	746.52	0.03	-	-	746.55
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	1,531.88	9.44	-	-	1,541.32

The above ageing schedule is based on the date of transactions recorded in the books.

In management view, the impact of any interest that may be payable (In accordance with the provisions of Micro, Small and Medium Enterprises Development Act, 2006) on delayed payment to its micro or small suppliers is not expected to be significant.

* (i) Includes amount payable to related parties.

**(ii) Includes amounts from parties who have not confirmed their status as MSME.

(iii) Disclosure have been made to the extent available.

7 OTHER CURRENT LIABILITIES (Rs. in Lakhs)

Particulars	As at 31-Mar-26		As at 31-Mar-25	
a) Statutory Liabilities				
GST Payable	1.27		199.03	
Tax Deducted at Source	91.21		46.61	
Provident Fund & Other Fund	18.66		10.62	
Labour Welfare Fund	0.19	111.33	0.04	256.30
b) Advance from Customers		381.72		214.15
c) Provision for Other Expenses Payable*		174.72		82.31
d) Payable against Purchase of Capital Assets		1,258.42		-
e) Employee Benefits				
Contract Labour Charges Payable	241.40		178.12	
Salary & Wages Payable	163.94		108.77	
Bonus Payable	16.59	421.93	21.65	308.54
Total Other Current Liabilities		**2348.11**		**861.30**

* Other Expenses payable includes provision for Offloading charges, Electricity charges, Professional charges, Travelling expenses, Audit fees & Freight charges.

8 SHORT- TERM PROVISIONS (Rs. in Lakhs)

Particulars	As at 31-Mar-26		As at 31-Mar-25	
a) Provision for Employee Benefit				
Gratuity payable to PCPL Employee group gratuity cash accumulation scheme (Refer Note C below)*	-		-	
b) Provision for Income Tax (Net)				
Opening Provision for Income Tax	238.39		40.93	
Current Year Provision	1187.02		767.26	
Short/Excess Provision	-1.16		-	
	1424.25		808.19	
Less : Income Tax paid & TDS	(1,051.04)	373.21	(569.80)	238.39
Total Short Term Provisions		**373.21**		**238.39**

*Note C:-The principal assumptions used in determining gratuity and post-employment medical benefit obligations for the Company's plans are shown below :

Particulars	As at 31-Mar-26	As at 31-Mar-25
a) Table Showing Changes in Present Value of Obligations.		
Present value of obligations at the Beginning of year	165.35	137.77
Interest Cost	11.16	8.93
Past Service Cost	25.21	-
Current Service Cost	28.37	17.16
Benefits Paid	(2.52)	(27.34)
Actuarial (gain)/ loss on obligations	(8.02)	28.84
Present value of obligations at the end of year	219.55	165.36
b) Table Showing change in Fair Value of Plan Assets		

Fair value of Plan Assets at the Beginning of year	189.63	178.64
Acquisition Adjustments	-	-
Expected Return on Plan Assets	15.02	12.89
Contributions	37.52	25.56
Mortality charges and taxes	-	-
Benefits Paid	(2.52)	(27.34)
Actuarial gain/ (loss) on Plan Assets	(0.59)	(0.12)
Fair value of Plan Assets at the end of year	**239.06**	**189.63**
Actual Returns on Plan Assets	**14.43**	**12.77**
c) Actuarial Gain / Loss Recognized		
Actuarial (gain)/ loss for the year -Obligation	**(8.02)**	**28.84**
Actuarial (gain)/ loss for the year -Plan Assets	0.59	0.12
Total (gain)/ loss for the year	(7.43)	28.96
Actuarial (gain)/ loss for the year	(7.43)	28.96
d) Amount to be recognized in Balance sheet		
Present Value of Obligation as at the end of the year	**219.55**	**165.35**
Fair Value of Plan Assets as at the end of the year	239.06	189.63
Net Assets / (Liability) Recognized in Balance Sheet	19.50	24.28
e) Expenses Recognized In the Statement of Profit and Loss Account		
Current Service Cost	**28.37**	**17.16**
Past Service Cost	22.77	
Interest Cost	11.16	8.93
Expected Return on Plan Assets	(15.02)	(12.89)
Net Actuarial (gain)/ loss	(7.43)	28.96
Expenses Recognized In the Statement of Profit and Loss Account for the year	39.85	42.16
f) Experience Adjustment For the Current Period		
Present Value Of Obligation	**219.55**	**165.35**
Plan Assets	239.06	189.63
Surplus / (Deficit)	19.50	24.28
Experience adjustments on plan liabilities- (Gain) / loss	10.03	23.02
Experience adjustments on plan assets- (Gain) / loss	0.59	0.56
g) The principal assumptions used in determining gratuity and post-employment medical benefit obligations for the company's plans are shown below:		
Discount Rate	7.70%	6.80%
Salary Escalation	8.00%	8.00%

9. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Particulars	Land	Factory Building	Plant & Machinery	Electric Installation	Pattern & Dies	Computers & Peripherals	Office Equipment	Furniture & Fixtures	Vehicles	Intangible Assets	Total
Gross carrying amount											
Balance as at 1 April 2024	74.39	1,141.43	3,920.34	223.35	154.69	145.00	65.32	135.36	403.99	19.65	6,283.52
Additions	-	688.00	1,097.99	58.69	-	14.62	0.29	42.54	49.120	27.84	1,979.10
Revaluations during the year	-	-	-	-	-	-	-	-	-	-	-
Disposals during the year	-	-	10.45	-	-	-	-	-	30.55	-	41.00
Balance as at 31 March 2025	**74.39**	**1,829.43**	**5,007.88**	**282.04**	**154.69**	**159.62**	**65.61**	**177.90**	**422.56**	**47.49**	**8,221.61**
Balance as at 1 April 2025	74.39	1,829.43	5,007.88	282.04	154.69	159.62	65.61	177.90	422.56	47.49	8,221.61
Additions	124.77	6.68	1,790.06	92.95	445.59	24.50	17.37	22.92	-	20.61	2,545.44
Additions due to regrouping					358.38						358.38
Revaluations during the year	-	-	-	-	-	-	-	-	-	-	-
Disposals during the year	-	82.12	-	-	-	-	-	-	7.34	-	89.46
Balance as at 31 March 2026	**199.16**	**1,753.98**	**6,797.94**	**374.99**	**958.66**	**184.12**	**82.98**	**200.82**	**415.22**	**68.09**	**11,035.97**
Accumulated depreciation											
Balance as at 1 April 2024	-	311.91	1,429.90	101.26	151.50	117.21	38.70	52.40	64.02	4.57	2,271.47
Charge for the year	-	38.57	342.64	16.17	0.03	27.81	7.31	12.54	39.46	7.07	491.60
Disposals during the year	-	-	10.11	-	-	-	-	-	5.26	-	15.37
Balance as at 31 March 2025	-	350.48	1,762.43	117.43	151.53	145.02	46.01	64.94	98.22	11.64	2,747.70
Balance as at 1 April 2025	**-**	**350.48**	**1,762.43**	**117.43**	**151.53**	**145.02**	**46.01**	**64.94**	**98.22**	**11.64**	**2,747.70**
Charge for the year	-	43.56	445.24	27.35	54.10	19.18	7.65	15.30	38.82	9.98	661.19
Regrouped/changed during the year			2.56		175.42	(14.61)	(12.11)	2.33			153.60
Disposals during the year	-	13.42	-	-	-			-	6.51	-	19.93
Balance as at 31 March 2026	**-**	**380.62**	**2,210.23**	**144.78**	**205.63**	**149.60**	**41.56**	**82.58**	**130.52**	**21.62**	**3,542.56**
Net block											
As at 31 March 2025	74.39	1,478.95	3,245.45	164.61	3.16	14.61	19.60	112.96	324.34	35.85	5,473.91
As at 31 March 2026	199.16	1,373.36	4,587.72	230.21	753.03	34.52	41.42	118.24	284.70	46.47	7,493.42

Note: (a) Refer Note No. 38.5 for depreciation policy.

10 CAPITAL WORK IN PROGRESS

(Rs. in Lakhs)

Particulars	As at 31-Mar-26	As at 31-Mar-25
CWIP Ageing Schedule	2,839.57	-
(As on March 31, 2026)	2,839.57	-

CWIP Ageing Schedule
As on March 31, 2026

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in progress	2,839.57	-	-	-	2,839.57
Projects temporarily suspended	-	-	-	-	-

The Completion of Capital Work In Progress reported in the Financial Statements is as per the scheduled dates of completion. The Company expects to complete the project within the original budgeted costs.

CWIP Ageing Schedule
As on March 31, 2025

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

The Completion of Capital Work In Progress reported in the Financial Statements is as per the scheduled dates of completion. The Company expects to complete the project within the original budgeted costs.

11 NON-CURRENT INVESTMENTS

(Rs. in Lakhs)

Particulars	As at 31-Mar-26	As at 31-Mar-25
(Non Trade Investments - Unquoted Shares)		
Shares in Cosmos Co-op Bank Ltd	0.05	0.05
(50 Equity Shares of face value ` 100 each fully paid up)		
Investments in Mutual Funds		
i. HDFC Mutual Fund	6.95	6.95
(Market Value is Rs.8,57,785.89/- as at March 31, 2026)		
ii.SBI Low Duration Fund	5.00	5.00
(Market Value is Rs.6,41,382.85/- as at March 31, 2026)		
Total Non-Current Investments	**12.00**	**12.00**

12 LONG TERM LOANS & ADVANCES

(Rs. in Lakhs)

Particulars	As at 31-Mar-26	As at 31-Mar-25
(Unsecured, considered good)		
Capital Advances	489.90	430.56
Total Long Term Loans & Advances	**489.90**	**430.56**

13 OTHER NON CURRENT ASSETS

(Rs. in Lakhs)

Particulars	As at 31-Mar-26	As at 31-Mar-25
(Unsecured, considered good)		
Security Deposits *		
i.Rental Deposits	278.11	114.60
ii.Utility & Electricity Deposits	137.10	128.49
Total Long Term Loans & Advances	**415.21**	**243.09**

** Deposits include deposits given to MSEB, MIDC deposit, Rental Deposits, Machine Shop Deposit, MNGL Deposit and Tata Capital Leasing Security Deposit.*

14 INVENTORIES

(Rs. in Lakhs)

Particulars	As at 31-Mar-26	As at 31-Mar-25
Raw Materials including dies stock	2,482.99	1,231.59
Work in Progress	2,130.45	1,102.24
Finished Goods	344.61	137.24
Stores & Consumables	111.62	90.92
Total Inventories	**5,069.67**	**2,561.99**

15 TRADE RECEIVABLES

(Rs. in Lakhs)

Particulars	As at 31-Mar-26		As at 31-Mar-25	
- Over 6 Months	713.42		206.81	
- Other Debts	4,515.83	5,229.25	3,326.64	3,533.45
Less: Provisions for Doubtful Debts		47.66		-
Total Trade Receivables		**5,181.59**		**3,533.45**

Trade Receivables Ageing Schedule
As on March 31, 2026

Trade Receivables Ageing Schedule
As on March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables – Considered Good	3,326.64	184.17	-	19.51	3.13	3,533.45
(ii) Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
(v) Unbilled Revenue	-	-	-	-	-	-
Total	**3,326.64**	**184.17**	**-**	**19.51**	**3.13**	**3,533.45**

16 CASH AND CASH EQUIVALENTS

(Rs. in Lakhs)

Particulars	As at 31-Mar-26		As at 31-Mar-25	
Cash on Hand	22.11		11.96	
Balance with Banks				
On Current Accounts	14.62		2.56	
Cash & Cash Equivalent		36.74		14.52
Other Bank Balances				
Balances with banks to the extent held as margin money or security against the borrowings*		453.58		308.61
Total Cash & Cash Equivalents including other Bank Balance		**490.31**		**323.13**

** Balances with banks to the extent held as margin money or security against loans, bank guarantees, letter of creditors taken from banks / lenders are disclosed separately.*

17 SHORT TERM LOANS AND ADVANCES

(Rs. in Lakhs)

Particulars	As at 31-Mar-26	As at 31-Mar-25
(Unsecured and considered good)		
Inter Corporate Loan	242.88	310.43
Advances Against Salaries	17.01	5.76
Advances to Suppliers	315.59	186.74
Total Short Term Loans and Advances	**575.48**	**502.93**

18 OTHER CURRENT ASSETS

(Rs. in Lakhs)

Particulars	As at 31-Mar-26	As at 31-Mar-25
CSR Credit (excess CSR spending)	8.48	21.45
Prepaid Expenses	30.46	12.81
Accrued Interest	7.78	8.54
Balances with Government Authorities	84.27	1.00
Deferred IPO Expenses	31.54	-
Unbilled Revenues	389.43	65.54
Gratuity Net Assets	19.50	-
Total Other Current Assets	**571.46**	**109.34**

19 REVENUE FROM OPERATIONS

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
a) SALE OF PRODUCTS		
Domestic Sales	29,306.35	21,495.92
Export Sales	77.05	701.63
	29,383.40	22,197.55
b) SALE OF SERVICES	2.14	2.38
Total Revenue from Operations	**29,385.54**	**22,199.93**
DETAILS OF PRODUCT SALES	26,153.24	19,483.82
Gravity Die Casting	1,771.21	2,089.98
Dies	577.94	529.08
Pressure Die Casting	883.15	97.05
Others	29,385.54	22,199.93

**(Net of Returns & Rejections)*

20 OTHER INCOME

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Received	65.20	62.12
Sundry balance written off	-	3.74
Profit on sale of Assets	2.07	2.16
Other Income	1.16	0.95
Foreign Exchange gain/(loss)	78.44	-
Total Other Income	**146.86**	**68.97**

21 COST OF MATERIALS CONSUMED

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Raw Material and Consumables		
Opening Stock	1,322.51	891.76
Add: Purchases (Net)*	14,856.03	10,810.07
Less: Dies Stock capitalise	-182.97	-
	15,995.57	11,701.83
Less : Closing Stock	2,594.62	1,322.51
Consumption of Raw Material and Consumables	**13,400.95**	**10,379.31**

Information in respect of consumption of raw material has not been presented due to large volumes & nature of business.

22 CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK-IN-PROGRESS

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
Opening Stock				
Work in progress	1102.24		664.33	
Finished Goods	137.24	1,239.48	133.65	797.98
Closing Stock				
Work in progress	2,130.45		1102.24	
Finished Goods	344.61	2,475.05	137.24	1,239.48
Total Change in inventories of Finished Goods & Work-in-progress		**(1235.58)**		**(441.50)**

23 EMPLOYEE BENEFIT EXPENSES

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries & Wages (includes Directors Remuneration)	2,181.43	1,683.12
Salaries to Employees - Design & Development	115.07	91.74
Staff Welfare Expenses	186.18	127.55
Contribution to EPF & Other Funds	68.67	51.75
Bonus Expenses	24.30	25.73
Total Employee Benefit Expense	**2,575.65**	**1,979.89**

24 OTHER EXPENSES

a) MANUFACTURING EXPENSES

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
Off Loading Charges	3,033.47		2,161.67	
Contract Labour Charges	2,538.43		1,721.50	
Power, Fuel & Water	2,009.25		1,427.50	
Rent, Lease Rent & Hire Charges	232.35		232.91	
Repairs & Maintenance	168.33		155.99	
Transport Charges	257.00		131.38	
Testing & Inspection Charges	8.76	8,247.58	18.99	5,849.94

b) ADMINISTRATIVE EXPENSES

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
Professional & Consultancy Fees	395.04		402.41	
Repairs & Maintenance	42.23		65.74	
CSR Expenditure	47.71		36.20	
Insurance Charges	16.08		17.88	
Rent, Rates & Taxes	53.39		25.45	
Loss on sale of assets	68.70		10.55	
Other Administrative expenses	8.10		8.48	
Foreign Exchange Loss	-		7.79	
Postage & Telephone Charges	9.38		6.58	
Printing & Stationery	11.12		6.39	
Provisions for Doubtful Debts	47.66		-	
Payments to Auditors				
Audit Fees	24.00		3.60	
Taxation and Consultancy	-		2.40	
Donations	8.58		5.14	
Legal & Documentation Charges	30.92		4.08	
Memberships & Subscriptions	0.46		2.15	
Commission & Brokerage	0.72	764.09	1.69	606.53

c) SELLING AND MARKETING EXPENSES

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
Sales Promotion	13.44		35.18	
Travelling & Conveyance	33.26		33.24	
Discount Allowed	96.44	143.13	23.61	92.03
Total of Other Expenses (a+b+c)		9,154.80		6,548.50

25 FINANCE COST

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
Bank Interest				
Term Loans	121.12		75.01	
Cash Credit	63.65		24.43	
Vehicle Loans	16.96	201.72	19.19	118.63
Interest Others (Including Financial Institutions)		190.85		127.96
Bank Charges		23.22		13.80
Total Finance Cost		**415.79**		**260.39**

26 PRIOR YEAR AMOUNTS

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
The total prior period expenses and credits included in the Financial Statements are as given below	-	-
Prior Year Debits Total Prior Year Amounts	-	-

27 DEBTORS / CREDITORS CONFIRMATIONS

Though confirmation of balances has been called for in respect of sundry creditors, sundry debtors and loans & advances, the company is yet to receive confirmations in many cases. In the opinion of the Management, there is a reasonable certainty of realization at the value stated in the books in the ordinary course of business and the amount stated as payable will not exceed the liabilities disclosed in the books.

28 MEASUREMENT OF EBITDA

The company has elected to present earnings before interest (finance cost) tax, depreciation and amortization (EBITDA) as a separate line on the face of the statements of Profit and Loss for the year. The company measures EBIDTA on the basis of profit / (loss) from continuing operations.

29 MAINTENANCE OF BOOKS OF ACCOUNT IN ELECTRONIC FORM

The company is maintaining its books of accounts and other books and papers in electronic mode. The information contained in the records is retained completely on servers located in India and backup of the information is taken on regular intervals.

30 EARNING PER SHARE

AS 20 gives computational methodology for determination and presentation of basic and diluted earnings per share. AS 20 is mandatory for all companies. However, disclosure of diluted earnings per share is not mandatory for SMCs. Such companies are however encouraged to make these disclosures.

(Rs. in Lakhs)

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
Original Basic EPS and Diluted EPS after Bonus shares issued*			
Net profit for the year attributable to equity shareholders	A	3,345.18	2,243.81
Weighted average number of equity shares of face value of `10 (PY:₹100) each outstanding during the year post Private Placement & Bonus shares following sub-division of shares for Basic EPS	B	141.02	8.56
Weighted average number of equity shares of ₹10 (PY:₹100) each considered as equity shares and potential equity shares outstanding post Private Placement & Bonus shares following sub-division of shares for Diluted EPS	C	141.02	8.56
Basic earnings per equity share of face value ₹10 (PY:₹100) each	**(A/B)**	**23.72**	**262.23**
Diluted earnings per equity share of face value `10 (PY:₹100) each	**(A/C)**	**23.72**	**262.23**
Restated Basic EPS and Diluted EPS after Split and Bonus shares issued*			
Weighted average number of equity shares of face value of `10 each outstanding during the year after Split & Bonus shares for Basic EPS	D	141.02	136.91
"Weighted average number of equity shares of ₹10 each considered as equity shares and potential equity shares outstanding after Split & Bonus shares for Diluted EPS"	E	141.02	136.91
"Restated Basic earnings per equity share of face value ₹100 each "	**(A/D)**	**23.72**	**16.39**
"Restated Diluted earnings per equity share of face value ₹100 each "	**(A/E)**	**23.72**	**16.39**

*Equity shares of face value ₹100 each were sub-divided into equity shares of face value ₹10 each and bonus equity shares were issued during year ended March 31, 2026.

*Weighted average number of equity shares has been adjusted retrospectively for all periods presented, as if such sub-division and bonus issue had occurred at the beginning of the earliest period presented.

*Accordingly, Basic and Diluted EPS have been restated, while earnings remain unchanged.

31 OPERATING LEASES

The future minimum lease payments for premises under operating lease contracted as at 31 March 2026 is as follows:

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Expected Minimum Lease Payments		
Within one year	234.46	266.46
After one year but not more than five years	703.39	937.86
More than five years	-	-
	937.86	**1204.32**

32 CONTINGENT LIABILITIES

In accordance with the Accounting Standard 29 on Provision, Contingent Liabilities and Contingent Assets, issued by the Institute of Chartered Accountants of India, certain classes of Contingent liabilities have been identified as under:

a) Bank Guarantee Given#

 # In the normal course of business State Bank of India has granted the guarantee amounting Rs. 76.72 Lakhs (PY-Rs. 8.02 lakhs). On account of non performance of the company, customer will create the liability of stipulated guaranteed amount .

State Bank of India has granted the guarantee of Rs. 1.00 Lakh (PY-Rs.2.33 lakhs) on the behalf of company to MPCB for timely compliance of the instruction issued by Maharashtra Pollution Control Board.

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a) Performance Bank Guarantee	76.72	8.02
(b) Estimated amount of capital commitments towards purchase of property, plant and equipment and intangible assets and not provided for (net of advances)	8204.69	-

Interest on account of delayed payments to MSME creditors

Based on and to the extent of information received by the Company from the suppliers during the year regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), the relevant particulars are furnished below:

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year		
Principal amount due to micro and small enterprises	1274.93	794.77
Interest due on above	7.98	-
	1,282.91	**794.77**
- The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
- The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-
- The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
- The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006.	-	-

During the year, the company has delayed in payments made to MSME creditors. In accordance with Section 16 of the MSMED act, interest on delayed payments to MSME creditors are payable at thrice the prevailing bank borrowing rate. However, in the management's view, the impact of any interest that may be payable on delayed payment to its micro or small suppliers is not expected to be significant. Accordingly, no provision has been made in this regard.

Suppliers / Service providers covered under Micro, Small and Medium Enterprises Development Act 2006 have furnished the information regarding filing of necessary memorandum with the appropriate authority. In view of this, information required to be disclosed u/s 22 of the said Act is given to the extent available .

In the management's view, the impact of any interest that may be payable (In accordance with the provisions of Micro, Small and Medium Enterprises Development Act, 2006) on delayed payment to its micro or small suppliers is not expected to be significant.

DIVIDEND DISTRIBUTION

Dividend is recognised in the period in which it is approved by the shareholders in the Annual General Meeting. During the year ended March 31, 2026, the final dividend for the preceding financial year was approved by the shareholders and paid. Accordingly, this amount has been recognised in these financial statements.

POOJAA PRECISION ENGG. LIMITED

33 CORPORATE SOCIAL RESPONSIBILITY

Details of corporate social responsibility expenditure

(Rs. in Lakhs)

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
(a) **Gross amount required to be spent by the Company during the year**		47.71	36.20
(b) Amount approved by the Board to be spent during the year		47.71	34.96
(c) Amount spent during the period ending on March 31, 2026 :	**Through Bank Payment**	**Amount Spent**	**Total**
i) Donation to Rotary Club for tree Plantation and Water Restoration	39.74	39.74	39.74
ii) On purposes other than (i) above :	-	7.97	7.97
(d) Amount spent during the year ending on March 31, 2025 :	**Through Bank Payment**	**Amount Spent**	**Total**
i) Donation to Rotary Club for tree Plantation and Water Restoration	34.96	34.96	34.96
ii) On purposes other than (i) above :	-	-	-
(e) Details related to spent / unspent obligations:		**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
i) Unspent amount in relation to Other than ongoing project			
Opening Balance		-	-
Amount required to be spent during the year		-	-
Add: Amount required to be spent by the company u/s 135 for previous FY		-	-
Less: Amount spent during the year		-	-
Closing Balance			

ii) Details of corporate social responsibility expenditure

(f) Details of other than on going projects

The amount required to be spent on corporate social responsibility activities in accordance with Section 135 of the Companies Act, 2013 is mentioned in the below table:

Particulars	Opening CSR Credit	Amount required to be Spent as per Sec 135, Companies Act, 2013	Amount actually Spent during the year*	CSR Credit utilised from earlier year	Amount yet to be Spent	Closing CSR Credit
FY 2025-26	21.45	47.71	34.74	21.45	-	8.48

**During FY 2025-26, the Company had spent INR 34.74 Lakhs in excess of the required amounts to be spent under the relevant provisions. As on March 31, 2026 in total the Company has spent INR 8.48 lakhs in excess of required amount. This excess amount shall be available for set-off in the succeeding financial years.*

34 RELATED PARTY DISCLOSURES

	Related Party Disclosures	Name of Related Parties
(a)	Enterprises that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the reporting enterprise (this includes holding companies, subsidiaries and fellow subsidiaries);	Not Applicable
(b)	Associates and joint ventures of the reporting enterprises and the investing party or venturer in respect of which the reporting enterprise is an associate or a joint venture;	Not Applicable
(c)	Individuals owning, directly or indirectly, an interest in the voting power of the reporting enterprise that gives them control or significant influence over the enterprise, and relatives of any such individual;	Mr. Anil Shivajirao Kulkarni Mr. Rahul Sohanlal Ranka Mr. Sanket Anil Kulkarni Ms. Vaishali Dakshendra Agrawal Pratibha Agrawal Manisha Rajesh Jain Jayshree Anil Kulkarni Bhavya Financial Services Private Limited
(d)	Key management personnel and relatives of such personnel;	Anil Shivajirao Kulkarni (KMP) Sanket Anil Kulkarni (KMP) Bhavana Phoolchand Tak (KMP -CS- from December 15, 2025) Bhavya Dakshendra Agrawal (KMP-CFO from December 15, 2025)
(e)	Enterprises over which any person described in (c) or (d) is able to exercise significant influence. This includes enterprises owned by directors or major shareholders of the reporting enterprise and enterprises that have a member of key management in common with the reporting enterprise.	Bhavya Financial Services Private Limited Jayshree Pistons Private Limited G K Founders Private Limited Dakshendra & Associates G.K. Alloys Private Limited

B) Details of Transactions with Related Parties during the year

(Rs. in Lakhs)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(i)	**Anil Shivajirao Kulkarni**		
	a) Director Remuneration	384.40	362.40
	b) Dividend Paid	18.76	18.76
(ii)	**Vaishali Dakshendra Agrawal**		
	a) Director Remuneration	72.00	72.00
(iii)	**Rahul Sohanlal Ranka**		
	a) Director Remuneration	214.55	218.40
	b) Dividend Paid	72.65	72.65
	c) Reimbursement of Expenses	6.83	0.77
(iv)	**Sanket Anil Kulkarni**		
	a) Director Remuneration	208.40	125.20
	b) Dividend Paid	5.65	5.65
	c) Reimbursement of Expenses	7.41	-
(v)	**Jayshree Anil Kulkarni**		
	a) Dividend Paid	78.28	78.28
(vi)	**Bhavya Dakshendra Agrawal**		
	a) Salary to CFO	39.42	-
(vii)	**Bhavana Tak**		
	a) Salary to Company Secretary	0.78	-
(viii)	**Bhavya Financial Services Pvt Ltd**		
	a) Dividend Paid	68.57	68.57
(ix)	**Manisha Rajesh Jain**		
	a) Dividend Paid	6.40	6.40
(x)	**Pratibha Manish Agrawal**		
	a) Dividend Paid	6.40	6.40
(xi)	**Dakshendra & Associates**		
	a) Professional Fees Paid	144.00	144.00
(xii)	**Jayshree Pistons Private Limited**		
	a) Labour Charges - Expense	655.21	421.51
	b) Raw Material Purchases	391.78	344.48
	c) Raw Material Sale	101.28	47.46
(xiii)	**G K Founders Private Limited**		
	a) Purchase of Raw Materials	1,848.46	1,730.99
(xiv)	**G.K. Alloys Private Limited**		
	a) Purchase of Raw Materials	638.31	-
	b) Interest Income	2.72	

C) Details of Outstanding Balances with Related Parties

Particulars	Nature of Balances	As at 31-Mar-26	As at 31-Mar-25
Mr. Anil Shivajirao Kulkarni	Remuneration	4.08	3.75
Mr. Rahul Sohanlal Ranka	Remuneration	11.56	1.98
Mr. Sanket Anil Kulkarni	Remuneration	1.70	7.16
Ms. Vaishali Dakshendra Agrawal	Remuneration	8.40	4.20
Mr. Bhavya Dakshendra Agrawal	Salary	16.48	-
MS. Bhavana Phoolchand Tak	Salary	0.20	-
Dakshendra & Associates	Professional Fees	12.96	-
Jayshree Pistons Private Limited	Purchase of Goods / Materials / Services	361.30	135.68
G K Founders Private Limited	Purchase of Goods / Materials	33.42	11.19
G K Alloy Private Limited	Purchase of Goods / Materials	0.32	7.09
G K Alloy Private Limited	Advance from Customer	150.00	-

Note: All transactions above have been stated net off taxes or duties.

35 Transactions in Foreign Currency

Transactions in Foreign Currency are initially recorded at the exchange rate at which the transactions are carried out. Monetary assets and liabilities related to foreign currency transactions remaining outstanding at the year-end are translated at year end rate. Any income or expenses on account of exchange difference on settlement is recognized in Statement of Profit and Loss.

Realized Foreign Exchange Gain / (Loss)	42.53	8.29
Unrealized Foreign Exchange Gain / (Loss)	35.91	-
Foreign Exchange Gain / (Loss) Net	**78.44**	**8.29**
Expenditure in Foreign Currency		
Material Imports	3,580.04	1,574.43

The year end foreign currency exposures that have not been hedged by a derivatives instrument is given below.

a) Amount paid in advance in foreign currency on account of purchase of Raw Material :

Particulars	31-Mar-25		31-Mar-26	
	USD(in Lakhs)	Rs.(in Lakhs)	FC(in Lakhs)	Rs.(in Lakhs)
Exposure in USD	2.49	214.99	2.40	140.52

b) Amount for Export Debtors in Foreign currency on account of Sale of Material

Particulars	31-Mar-25		31-Mar-26	
	FC(in Lakhs)	Rs.(in Lakhs)	FC(in Lakhs)	Rs.(in Lakhs)
Exposure in USD	4.38	375.027	3.55	328.13
Exposure in EURO	0.12	11.44	0.76	79.94

c) Amount received in advance in foreign currency on account of sale :

Particulars	31-Mar-25		31-Mar-26	
	FC(in Lakhs)	Rs.(in Lakhs)	FC(in Lakhs)	Rs.(in Lakhs)
Exposure in USD			-	-

36 ADDITIONAL REGULATORY INFORMATION

36.1 The Company has used the borrowings from banks and financial institutions for the specific purpose for which they were taken at the balance sheet date.

36.2 In the opinion of the board, all Property, Plant & Equipment and Non-Current Investments have a value on realization in the ordinary course of business at lease equal to the amounts at which they are stated.

36.3 Title deeds of all Immovable Properties disclosed in the Financial Statements under Note 9 are held in the name of the Company.

36.4 As at reporting date, there were no loans and advances outstanding in the Books of Accounts, in the nature of loans granted to Promoters, Directors, KMP & Other related parties (defined under Companies Act, 2013) requiring disclosures in the Financial Statements.

Nature of the transaction (loans given/ investment made/guarantee given/security provided)	Purpose for which the loan/ guarantee/ security is proposed to be utilised by the recipient	As at March 31, 2026	As at March 31, 2025
NIL	NIL	-	-

36.5 As at reporting date and during the period, no proceedings were initiated or pending against the company for holding any Benami Properties under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

36.6 To the best of the knowledge of the management, the Company has not entered into any transactions with Companies Struck Off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

36.7 As at the reporting date, certain charges relating to borrowings were registered with the Registrar of Companies after the prescribed statutory period. The Company has subsequently completed the registration process and paid the applicable additional fees/penalties. Accordingly, there are no charges or satisfactions pending for registration with the Registrar of Companies as at the reporting date.

36.8 As at reporting date, the Company did not have any subsidiary company, and consequently is not required to comply nor report in the Financial Statements, under the provisions of clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

36.9 Accounting Ratios

Ratio	Numerator	Denominator	March 31, 2026	March 31, 2025	% Variance	Remarks
a) Current Ratio	Current Assets	Current Liabilities	1.56	1.93	-18.93%	
b) Debt-Equity Ratio	Total Liabilities	Total Shareholders Equity	0.31	0.58	-46.71%	Note (a)
c) Debt Service Coverage Ratio	Net Profit + Depreciation + Interest on Long term Loans	Total amount of interest and principal of long term loan paid during the year	6.41	4.61	39.03%	Note (b)
d) Return on Equity Ratio	Net Income	Shareholder's Equity	0.25	0.27	-6.96%	
e) Inventory Turnover Ratio	Cost of goods sold	Average Inventory	5.35	9.89	-45.91%	
f) Trade Receivables Turnover Ratio	Total Credit Sales	Average receivables	6.74	7.94	-15.07%	
g) Trade Payables Turnover Ratio	Total Credit Purchases	Average payables	7.00	8.82	-20.65%	
h) Net Capital Turnover	Net Annual Sales	Working Capital	6.85	6.86	-0.15%	
i) Net Profit Ratio	Net Profit	Total Sales	0.11	0.1	13.84%	
j) Return on Capital Employed	EBIT	Capital Employed (Total Assets - Current Liabilities)	0.36	0.34	6.68%	
k) Return on Investment	Net Profit	Capital Employed (Total Assets - Current Liabilities)	0.22	0.23	-6.41%	

Note (a) Variance is on account of increase in profit compared to previous year.

Note (b) Variance is due to repayment of borrowings, addition of borrowing in SIDBI & increase in profit in current year compared to previous year.

36.10 During the reporting period, there were no schemes of arrangements covered under section 230 to 237 of Companies Act, 2013 requiring any disclosures in the Financial Statements.

36.11 During the reporting period, the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds), to any other persons or entities, including foreign entities (collectively referred to as "Intermediaries"), with the understanding that such Intermediaries shall directly or indirectly invest/ lend in other persons or entities identified by or on behalf of the Company, or provide any guarantee/security on behalf of the Company. Furthermore, the Company has not received any such amounts where the Company is an Intermediary to other persons or entities.

36.12 The Company has no transactions requiring disclosure in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961. Further, there are no items of previously unrecorded incomes and related assets requiring disclosure in the Financial Statements.

36.13 During the reporting period, the Company has not traded or invested in Crypto currency or Virtual Currency.

37 Previous year figures have been recast, regrouped and reclassified to make them comparable with the current year figures.

38 SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

38.1 Basis of Preparation of Financial Statements

The Financial Statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the accounting principles generally accepted in India ('Indian GAAP') and comply with the Accounting standards prescribed in the Companies (Accounting Standards) Rules, 2006 which continue to apply under Section 133 of the Companies Act, 2013, ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014.

All the assets and liabilities have been classified as current or non current as per Company's normal operation cycle and other criteria set out in Revised Schedule III to the Companies Act, 2013.

Grouping of Accounts

Accounts & figures have been suitably grouped of income, expenses and other accounts which are in consonance with generally accepted accounting practices.

38.2 Inventory Valuation

Inventory has been physically verified by at regular intervals by the company. The values in the Financial Statements are taken based on stocks statements and reports prepared at the time of verification of stocks and inventory.

Raw Materials, Components, Stores and Spares	Lower of cost or net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost is determined on First In First Out (FIFO) basis.
Work-in-Progress and Finished Goods	Lower of cost and net realizable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity.
Scrap	Net Realizable Value

38.3 Cash Flow Statement

The above Cash Flow Statement has been prepared under the indirect method set out in AS-3 issued by ICAI, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating (operating activities), investing and financing activities of the Company are segregated. Previous year figures have been regrouped and recast wherever necessary to conform to current year classification.

38.4 Revenue Recognition

Sales are net of sales tax, Goods & Service tax (GST), returns and trade discounts. The Company recognises revenue at the point of dispatch of goods to customers.

38.5 Property, Plant and Equipment

Depreciation in respect of all the assets is provided on straight line method over the useful lives of assets estimated by the Company. Depreciation for assets purchased / sold during the period is proportionately charged. Intangible assets are amortised over their respective individual estimated useful lives on a straight line basis, commencing from the date the asset is available to the Company for its use. The Company estimates the useful life of fixed assets as follows:

Assets Classifications	Useful Life of Asset
Factory Building	30
Plant & Machinery	12
Electric Installation	10
Furniture & Fixtures	10
Patterns & Dies	10
Vehicles	10
Office Equipment	5
Computer & Peripherals	3

The Company believes that the useful lives as given above best represent the useful life of these assets based on internal assessment where necessary, which is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

Fixed Assets are stated at cost of acquisition inclusive of freight, duties, taxes, borrowing costs during construction or before the asset is put into commercial use and other direct incidental expenses related to acquisition and installation. Softwares which are expected to provide future benefits have been capitalized in the relevant year of installation.

38.6 Foreign Currency Translation

Transactions in Foreign Currency are initially recorded at the exchange rate at which the transactions are carried out. Monetary assets and liabilities related to foreign currency transactions remaining outstanding at the year-end are translated at year end rate. Any income or expenses on account of exchange difference on settlement is recognized in Statement of Profit and Loss.

38.7 Investments

All Investments are stated at cost of acquisition. Provision has been made in respect of diminution in the value of investments if it is considered as permanent in nature by the management. The Profit / Loss on sale of investments is dealt with at the time of actual sale.

38.8 Retirement and other employee benefits

In Compliance with Accounting Standard-15, issued by the Institute of Chartered Accountants of India, regarding provision of retirement benefit, the company is required to make provision for gratuity and accrued leave encashment liability in the future based on Actuarial Valuation.

As required under Section 4A of the Payment of Gratuity Act, 1972 and the applicable provisions of the Code on Social Security, 2020 (effective from 21 November 2025), the Company has funded its gratuity obligations through a Group Gratuity Scheme with the Life Insurance Corporation of India. The gratuity liability has been determined on the basis of an actuarial valuation carried out by an independent actuary using employee data provided by the Company and has been recognized in the Financial Statements accordingly. The valuation considers the applicable provisions relating to gratuity under the Code on Social Security, 2020, including changes in the definition of wages and other relevant employee benefit requirements.

38.9 Borrowing Costs

The borrowing cost has been treated in accordance with Accounting Standard on borrowing cost (AS 16) issued by The Institute of Chartered Accountants of India. During the year, interest on borrowings attributable to qualifying assets have been capitalized under the various heads.

38.10 Taxes On Income

In accordance with Accounting Standard AS 22 " Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, the deferred taxes for the time difference between book and tax profit for the year is accounted for using tax rate and laws that have been enacted by the Balance Sheet date. Deferred tax assets arising from temporary time difference are recognized to the extent there is reasonable certainty that the assets can be realized in future.

38.11 Impairment of Assets

No provision of impairment of assets of the Company has been made as in the opinion of the Management, realizable value of all the assets taken as a whole will be at least the value at which they appear in the books of accounts in aggregate as required by Accounting Standards 28 on "Impairment of Assets" issued by the Institute of Chartered Accountants of India.

38.12 Provisions, Contingent Liabilities

A provision is recognized when an enterprise has a present obligation as a result of past event; if it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance sheet date. These are reviewed at each Balance sheet date and adjusted to reflect the current best estimates.

38.13 Use of Estimates

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known or materialized.

As per our report of even date attached
For Borkar & Muzumdar
Chartered Accountants
Firm Registration Number: 101569W

Deepak Kumar Jain
Partner
Membership No: 154390

Place: **Mumbai**
Date: **JUNE 26, 2026**

For and On behalf of the Board of Directors
Poojaa Precision Engg. Limited
CIN: U27310MH1992PLC068151

Anil S. Kulkarni
Chairman & Whole Time Director
DIN: 01040844

Sanket Anil Kulkarni
Managing Director
DIN: 02275169

Bhavya Dakshendra Agrawal
Chief Financial Officer
PAN: DSYPA6775B

Shalaka Satish Khandelwal
Company Secretary
M.No.:A62774

POOJAA PRECISION
ENGG. LIMITED

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