



# Precision Electronics Limited

Date: February 4, 2025

PEL/BSE/60/2024-25

**BSE Limited,**  
25<sup>th</sup> Floor,  
PhirozeJeejbhoyTowers,  
Dalal Street,  
Mumbai-400001

Scrip Code: 517258

**Sub: Outcome of Board meeting held on February 4, 2025**  
**Ref.: Un-audited Financial Results**

Dear Madam/Sir,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to intimate that Board of Directors in their meeting held today i.e. February 4, 2025, considered and approved Un-Audited Financial Results of the Company for the quarter ended December 31, 2024.

The said financial results together with the Limited Review Report are attached for your reference and will be hosted at the website of the Company, "www.pel-india.in".

The Board meeting commenced at 12.10 pm and concluded at 1.45 pm.

Please take the same on your records.

Thanking You,  
For **Precision Electronics Limited**

**Veenita Khurana**  
Company Secretary cum  
Compliance Officer  
Encl. As above

## Noida Office

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



## Registered Office

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

Email : [contacts@pel-india.in](mailto:contacts@pel-india.in), Website : [www.pel-india.in](http://www.pel-india.in)  
CIN: L32104DL1979PLC009590,UDYAM-UP-28-0002995



**NEMANI GARG AGARWAL & CO.**  
**CHARTERED ACCOUNTANTS**

**1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.**

**Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010**

**Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai – 400104**

**Limited review report on Unaudited Quarterly and Nine Months Ended Standalone Financial Results of Precision Electronics Limited for the Quarter and Nine months Ended December 31, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

**The Board of Directors**

Precision Electronics Limited

D-1081, New Friends Colony

New Delhi - 110025

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Precision Electronics Limited**. ('the Company') for the quarter and nine months ended December 31, 2024 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these standalone financial results based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principals laid down in the applicable Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI



**Tel-0120-4374727 Mob.-9811026144 (SKN), 9223230576 (SNR),**

**9810842989 (JMK), 9810893480 (DCK)**

**Email ID: [nemani61@gmail.com](mailto:nemani61@gmail.com), [ngacodelhi@gmail.com](mailto:ngacodelhi@gmail.com)**

**WebSite. : [sknemani.com](http://sknemani.com)**

(Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Nemani Garg Agarwal & Co.**

Firm Regn. No. 010192N

Chartered Accountants



**Jeetmal Khandelwal**

Partner

M.No.: 074267

UDIN:- 25074267BM0XX6388

Place : Noida

Dated: February 4, 2025

**Tel-0120-4374727 Mob.-9811026144 (SKN), 9223230576 (SNR),  
9810842989 (JMK), 9810893480 (DCK)**

**Email ID: [nemani61@gmail.com](mailto:nemani61@gmail.com), [ngacodelhi@gmail.com](mailto:ngacodelhi@gmail.com)**

**WebSite. : [sknemani.com](http://sknemani.com)**



PRECISION ELECTRONICS LTD.  
Regd. Office: D-1081, New Friends Colony,  
New Delhi-110 025

Statement of Unaudited Financial Result for the Quarter and Nine months ended December 31, 2024  
CIN : L32104DL1979PLC009590  
Website : www.pei-india.in

Rs. In Lakh

Particulars	3 months ended on 31.12.2024 Un-audited	3 months ended on 30.09.2024 Un-audited	3 months ended on 31.12.2023 Un-audited	9 months ended on 31.12.2024 Un-audited	9 months ended on 31.12.2023 Un-audited	Year ended on 31.03.2024 Audited
I. Revenue from Operations	1,137	1,048	1,704	2,904	3,356	4,734
II. Other Income	9	9	7	19	18	30
III. Total Revenue (I+II)	1,145	1,057	1,711	2,922	3,374	4,764
IV. Expenses						
Cost of Material consumed	531	506	1,037	1,366	1,861	2,469
Purchase of stock in trade	-	-	-	-	-	-
Changes in inventory of finished goods, work in progress and stock in trade	22	89	(66)	90	(9)	152
Other direct costs	130	155	118	410	243	244
Employee benefit expenses	207	191	215	610	597	823
Finance costs	69	62	59	187	167	216
Depreciation and amortization expenses	26	16	9	56	27	49
Other expenses	149	194	179	559	545	699
Total Expenses	1,134	1,213	1,551	3,278	3,432	4,652
V. Profit/ ( Loss) before exceptional items and extraordinary items and tax (III-IV)	12	(156)	160	(355)	(58)	112
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/ ( Loss) before extraordinary items and tax (V-VI)	12	(156)	160	(355)	(58)	112
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/ ( Loss) before tax (VII-VIII)	12	(156)	160	(355)	(58)	112
X. Tax expenses						
Current Tax expenses		-	-	-	-	-
Earlier Year Taxes	21	21	3	63	3	
Deferred Tax expenses	3	(60)	2	(109)	(52)	(34)
XI Profit/(Loss) for the period (IX-X)	(12)	(117)	155	(309)	(9)	146
XII Other Comprehensive Income/(Loss) (net of taxes)	-	-	-			2
XIII Total Comprehensive Income (XI+XII)	(12)	(117)	155	(309)	(9)	148
XIV Paid up Equity Share Capital (Face Value Rs.10 per share)	1,385	1,385	1,385	1,385	1,385	1,385
XV Earning per share (EPS) (In Rs.)						
- Basic and Diluted before extraordinary items	(0.09)	(0.84)	1.12	(2.23)	(0.07)	1.05
- Basic and Diluted after extraordinary items	(0.09)	(0.84)	1.12	(2.23)	(0.07)	1.05



II. Segmentwise Revenue, Results & Capital Employed alongwith the quarterly results

Rs. in Lakh

Particulars	3 months ended on 31.12.2024 Un-audited	3 months ended on 30.09.2024 Un-audited	3 months ended on 31.12.2023 Un-audited	9 months ended on 31.12.2024 Un-audited	9 months ended on 31.12.2023 Un-audited	Year ended on 31.03.2024 Audited
<b>1. Segment Revenue</b>						
Telecom	1,137	1,048	1,704	2,904	3,339	4,483
Infra services	-	-	-	-	17	251
Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>1,137</b>	<b>1,048</b>	<b>1,704</b>	<b>2,904</b>	<b>3,356</b>	<b>4,734</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>1,137</b>	<b>1,048</b>	<b>1,704</b>	<b>2,904</b>	<b>3,356</b>	<b>4,734</b>
<b>2. Segment results(Profit before Tax and Interest )</b>						
Telecom	118	62	272	32	304	481
Infra services	(9)	(100)	(19)	(117)	(101)	(56)
Unallocated	(38)	(65)	(34)	(102)	(94)	(127)
Other Income	9	9	-	19	-	30
<b>Total</b>	<b>80</b>	<b>(94)</b>	<b>219</b>	<b>(169)</b>	<b>109</b>	<b>328</b>
Less:						
i. Finance costs	69	62	59	187	167	216
ii. Other Unallocable Expenditure net off.	-	-	-	-	-	-
<b>Total Profit/(Loss) before tax</b>	<b>12</b>	<b>(156)</b>	<b>160</b>	<b>(355)</b>	<b>(58)</b>	<b>112</b>
<b>3. Capital Employed :</b>						
Telecom	3,493	2,775	3,439	3,493	3,439	2,803
Infra services	(718)	(709)	(645)	(718)	(645)	(600)
Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>2,775</b>	<b>2,066</b>	<b>2,794</b>	<b>2,775</b>	<b>2,794</b>	<b>2,203</b>

Notes :

1. The above Unaudited Financial Result of the Company for the third quarter ended 31st December, 2024 as reviewed by the Audit Committee were approved by the Board of Directors at their meeting held on 4th February, 2025. The Statutory Auditors of the Company have carried out a Limited Review of aforesaid results.

2. Result for the quarter ended 31st December, 2024 are in compliance with the Indian Accounting Standard (Ind-AS) as prescribed under Companies (Indian Accounting Standards) Rules, 2015.

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

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

*J.M. Khandelwal*

J.M. Khandelwal  
Partner  
M. No. 074267  
Place: Noida  
Date: 04.02.2025



VIN : 25074267BMOXXX6388

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

*Nikhil Kanodia*

Nikhil Kanodia  
Managing Director  
DIN: 03058495