Precision

Precision Electronics Limited

PEL/BSE/07/2026-27

May 29, 2026

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

Scrip Code- 517258

Dear Sir/ Ma'am,

Sub: Outcome of the Meeting of the Board of Directors held on May 29, 2026

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

In accordance with Regulation 33 and Regulation 30 read with Schedule III of the SEBI LODR Regulations, the Board of Directors of the Company, in their meeting held today, i.e. Friday, May 29, 2026, inter alia, has considered and approved:

1. Audited financial results for the quarter and year ended on March 31, 2026, along with Statutory Auditor's Report pursuant to Regulation 33 of the SEBI LODR Regulations.

2. Appointment of M/s Rajendra K Goel & Company, Chartered Accountants (FRN: 01457N), as Internal Auditor of the company for the Financial Year 2026-2027.

In this regard, please find enclosed the following:

a. the audited financial results for the quarter and year ended on March 31, 2026, reviewed by the Audit Committee and taken on record by the Board pursuant to Regulation 33 of the SEBI LODR Regulations, as **Annexure A.**

b. the audit reports of M/s. Nemani Garg Agarwal & Co., Chartered Accountants and the Statutory Auditors of the Company, certifying the audit of the financial results of the Company for the quarter and year ended on March 31, 2026, pursuant to Regulation 33 of the SEBI LODR Regulations with an unmodified opinion, as **Annexure B**. This declaration is made pursuant to Regulation 33 of the SEBI LODR Regulations.

Precision Electronics Ltd. D-10 SEC-III Noida U.P.

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

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Precision Electronics Limited

Pursuant to the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, Declaration by the Company Secretary regarding unmodified opinion on Audited Financial Results received by the Statutory Auditors, is enclosed as **Annexure – C.**

c. The requisite details with regard to the appointment of Internal Auditors, as mandated under SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed herewith as **Annexure – D.**

In continuation of the Company's earlier intimations dated May 30, 2025 and December 12, 2025, we wish to inform that the Company is shifting certain manufacturing operations from its Noida facility to the Sector 58, Ballabhgarh facility (Faridabad), subject to customary approvals.

The Trading Window under SEBI (Prohibition of Insider Trading) Regulations, 2015 shall remain closed for trading till Monday, June 1, 2026, and shall reopen on and from Tuesday, June 2, 2026, for the Directors and Designated Persons of the Company.

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

The Meeting of the Board of Directors commenced at 13.30 p.m. and concluded at 15:40 p.m.

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

Thanking you,

Yours faithfully,
For **Precision Electronics Limited**

Punit Amarpalsingh Bajaj

Digitally signed by Punit Amarpalsingh Bajaj
Date: 2026.05.29 16:27:37 +05'30'

Precision Electronics Ltd. D-10 SEC-III Noida U.P.

Punit A. Bajaj
Company Secretary
and Compliance Officer

Encl: as above

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

Independent Auditors' Report on the Quarterly and Year Ended 31st March 2026 Financial Results of Precision Electronics Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Precision Electronics Limited

Opinion

We have audited the accompanying Statement of financial results of **Precision Electronics Limited** ("the Company") for the quarter and year ended 31st March 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements ofRegulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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

a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the Net Profit other comprehensive income and other financial information for the quarter and year ended 31 March 2026.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *"Auditor's Responsibilities for the Audit of the Financial Results"* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevantto our audit of the Statement under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the audited financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down under Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of

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

Nemani Garg Agarwal & Co. Chartered Accountants DELHI preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the company to express an opinion on the Financial Results.
- Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, make it probable that the economic decisions of a reasonable knowledgeable user of the Financial Results 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)

Nemani Garg Agarwal & Co.
DELHI
Chartered Accountants

to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

Attention is invited to Note No. 3 to the Statement. As stated therein, the Statement includes the results for the quarter ended 31 March 2026 being the balancing figure between the annual audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Nemani Garg Agarwal & Co.
(Chartered Accountants)
F.R.No. 010192N

Nemani Garg Agarwal & Co.
DELHI
Chartered Accountants

(J.M.Khandelwal)
Partner
M. No. 074267
UDIN:- 26074267DOJMFF4652
Date: May 29, 2026
Place: New Delhi

PRECISION ELECTRONICS LTD.
Regd.Office: D-1081, New Friends Colony,
New Delhi-110 065
Statement of Audited Result for the Quarter and Year ended 31st March, 2026
CIN : L32104DL1979PLC009590

Amount Rs.In Lakhs

Particulars	3 months ended on 31.03.2026 Audited	3 months ended on 31.12.2025 Un-Audited	3 months ended on 31.03.2025 Audited	Year ended on 31.03.2026 Audited	Year ended on 31.03.2025 Audited
I. Income from Operations	2,277.24	1,842.74	1,806.41	7,901.65	4,710.41
II. Other Income	33.05	15.47	18.96	72.14	37.96
III. Total Income (I+II)	2,310.29	1,858.21	1,825.37	7,973.79	4,748.38
IV. Expenses					
Cost of Material consumed	684.93	939.74	1,042.43	3,793.57	2,408.43
Purchase of stock in trade	-	-	-	-	-
Changes in inventory of finished goods, work in progress	140.95	(102.25)	(328.14)	227.82	(238.14)
Other Direct Costs	246.89	244.51	173.37	825.27	583.37
Employee benefit expenses	318.03	320.59	217.39	1,152.74	827.39
Finance costs	126.12	94.00	71.12	394.02	258.12
Depreciation and amortization expenses	76.39	35.75	31.59	195.52	87.59
Other expenses	428.43	291.37	243.80	1,241.34	802.80
Total Expenses	2,021.74	1,823.69	1,450.86	7,830.28	4,729.56
V. Profit/ (Loss) before exceptional items and extraordinary items and tax (III-IV)	288.55	34.52	374.51	143.51	18.81
VI. Exceptional Items	-	-	-	-	-
VII. Profit/ (Loss) before extraordinary items and tax (V-VI)	288.55	34.52	374.51	143.51	18.81
VIII. Extraordinary Items		-	-		-
IX. Profit/ (Loss) before tax (VII-VIII)	288.55	34.52	374.51	143.51	18.81
X.Tax expenses					
Current Tax expenses	25.44	-	-	25.44	-
Earlier Year Taxes	-		-	-	-
Deferred Tax expense/(Income)	60.23	7.78	101.25	53.08	(7.75)
Earlier years deferred tax expenses		-	21.20	4.10	84.20
XI Profit/(Loss) for the period (IX-X)	202.89	26.74	252.06	60.90	(57.64)
XII Other Comprehensiv Income/(Loss) (net of taxes)	6.73	(5.67)	(8.55)	(3.16)	(8.55)
XIII Total Comprehensive Income (XI-XII)	209.62	21.07	243.51	57.74	(66.19)
XIV Paid up Equity Share Capital (Face Value Rs.10 per sha	1,384.85	1,384.85	1,384.85	1,384.85	1,384.85
XV Earning per share (EPS) (in Rs.)					
- Basic and Diluted before extraordinary items	1.47	0.19	1.82	0.44	(0.42)
- Basic and Diluted after extraordinary items	1.47	0.19	1.82	0.44	(0.42)

Note :

1. The above results have been approved by the Audit Committee and approved by the Board of Directors at their meeting held on 29th May 2026. The Statutory Auditors have audited the annual result for the financial year ended 31st March 2026

2. These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed under Section 133 of the companies Act 2013 (Act) and other recognised accounting practices and polices to the extent applicable. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with the transition date of April 1, 2016. The transition was carried out from accounting standards as prescribed under section 133 of the act read with rule 7 of the companies (Accounts) Rules 2014 (Indian GAAP). The impact of transition has been accounted for in the opening reserve and comparative periods have been restated accordingly.

3. Figures of the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.

4. Figures of the previous periods have been regrouped wherever considered necessary to confirm with the current period figures.

5. The Certificate obtained from the Managing Director and CFO in respect of above results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before Board of Directors.

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

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

J.M. Khandelwal
Partner
M.No.: 074267

Date : 29.05.2026
Place : Noida
UDIN: 26074267DOJMFF4652

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

Nikhil Kanodia
Managing Director
DIN: 03058495

Precision Electronics Ltd. D-10 SEC-III Noida U.P.

PRECISION ELECTRONICS LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

Amount Rs.In Lakhs

	Particulars	As at 31.03.2026	As at 31.03.2025
A.	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipments	2,320.96	1,396.78
	(b) Intangible assets	9.40	18.34
	(c.) Right to Use Assets	1,268.51	
	(d) Capital work in Progress	1,151.43	507.03
	(e) Financial Assets		
	i) Investments		
	ii) Other financial assets	268.16	159.91
	(f) Deferred tax assets (Net)	279.30	331.28
	(g) Other non-current assets	44.61	982.95
	Sub Total	5,342.39	3,396.29
2	**Current Assets**		
	(a) Inventories	1,730.76	2,010.89
	(b) Financial Assets		
	i) Investments		
	ii) Trade receivables	1,686.76	1,231.94
	iii) Cash and Cash Equivalents	9.51	22.78
	iv) Bank balances other than Cash and Cash Equivalents	806.06	559.34
	v) Other financial assets	249.40	167.12
	(c) Current tax assets	0.02	16.40
	(d) Other current assets (Net)	818.57	307.54
	Sub Total	5,301.08	4,316.02
	TOTAL ASSETS	**10,643.46**	**7,712.30**
B.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share Capital	1,384.88	1,384.88
	(b) Other Equity	95.39	37.65
	Sub Total	1,480.26	1,422.53
	Liabilities		
2	**Non Current Liabilities**		
	(a) Financial Liabilities		
	i) Borrowings	2,554.55	2,771.90
	ii) Lease liabilities	1,300.70	8.72
	(b) Provisions	126.23	104.59
	(c) Deferred tax liability (Net)	-	-
	(d) Other Non current liabilities	-	-
		3,981.48	2,885.20
3	**Current Liabilities**		
	(a) Financial Liabilities		
	i) Borrowings	2,801.49	1,852.07
	ii) Trade payables	1,128.37	913.68
	iii) Other financial liabilities	472.62	264.40
	(b) Other current liabilities	717.36	356.67
	(c) Provisions	61.87	17.76
	Sub Total	5,181.72	3,404.58
	TOTAL LIABILITIES	**10,643.46**	**7,712.30**

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

Nemani Garg Agarwal & Co. Chartered Accountants DELHI

J.M. Khandelwal
Partner
M.No.: 074267

Date : 29.05.2025
Place : Noida

UDIN: 26074267DOJMFF4652

For and on behalf of the Board
For Precision Electronics Ltd

Precision Electronics Ltd. D-10 SEC-III Noida U.P.

Nikhil Kanodia
Managing Director
DIN: 03058495

Precision Electronics Limited

Cash Flow Statement for the year ended 31st March, 2026

CIN No. : L32104DL1979PLC009590

Amount in Lakh

	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
I.	CASH FLOW FROM OPERATING ACTIVITIES		
	Total Comprehensive Income	57.74	(66.19)
	Adjustments for:	-	-
	Depreciation and amortization expenses	195.52	87.59
	Notional Interest paid on Lease rent as per Ind As	19.14	-
	Profit on disposal of property, plant and equipment	(1.33)	-
	Fixed Assets writton off	3.81	-
	Deferred Tax	51.97	(10.75)
	Dividend and interest income classified as investing cash flows	(55.33)	(19.98)
	Finance costs	374.88	258.12
		646.40	248.78
	Change in operating assets and liabillties	-	-
	(Increase) / decrease in trade and other receivables	(454.82)	65.61
	(Increase) / decrease in inventories	280.13	(588.21)
	Increase/(decrease) in trade payables	214.68	298.54
	(Increase) / decrease in other financial assets	(130.55)	110.13
	(Increase)/decrease in other non-current assets	(21.87)	(1.72)
	(Increase)/decrease in other current assets	(494.65)	(94.55)
	Increase/(decrease) in provisions	91.19	3.88
	Increase/(decrease) in Other non current Liabilities	(64.17)	0.04
	Increase/ (decrease)in other current liabillities	360.70	7.01
		-	-
	Cash generated from operations	427.04	49.51
	Income taxes paid	(25.44)	-
	Prior period adjustments	-	-
	Net cash inflow from/(used) operating actvities	401.59	49.51
		-	-
II.	CASH FLOW FROM INVESTING ACTIVITIES	-	-
	Payments for property, plant and equipment including Capital Advances	(164.85)	(1,822.98)
	Payment for CWIP	(410.33)	(507.03)
	Proceeds from sale of property, plantand equipment.	38.24	67.40
	Interest received	55.33	19.98
	Decrease /(Increase) in Term Deposits with Banks	(306.70)	(486.99)
	Net cash flow from /(used) in investing activities.	(788.30)	(2,729.61)
		-	-
III.	CASH FLOW FROM FINANCING ACTIVITIES	-	-
	Proceeds from borrowings	1,823.63	3,093.14
	Repayment of borrowings	(883.33)	(146.84)
	Repayment of Lease Liabilities	(192.00)	-
	Interest Paid (net)	(374.88)	(258.12)
	Net cash flow from /(used) in financing activities.	373.43	2,688.18
		-	-
IV.	NET INCREASE /(DECREASE) IN CASH & CASH EQUIVALENTS (I+II+III)	(13.28)	8.08
		-	-
V.	CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	22.78	14.70
		-	-
	Effects of exchange rate changes on cash and cash equivalents	-	-
		-	-
VI.	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	9.51	22.78

NOTES Change in Equity

1 **The Statement of cash flow has been prepared under the indirect method as set out in the IND AS -7 " Statement of Cash Flow" issued by the institute of Chartered Accountants of India.**

2 **Figures in bracket indicate cash outflow.**

3 **Cash and Cash equivalents (Note No.12)**

Cash on hand	8.94	22.23
Cheques in hand	-	-
Balances with Scheduled banks in	0.57	0.55
Current accounts	-	-
Balances per statement of cash flows	9.51	22.78

Nemani Garg Agarwal & Co.
DELHI
Chartered Accountants

Precision

Precision Electronics Limited

Annexure C

May 29, 2026

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

Scrip Code- 517258

Dear Sir/ Ma'am,

Sub: Declaration on Unmodified Opinion on Audited Financial Results for the Financial Year Ended March 31, 2026

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby declare that the Statutory Auditors of the Company M/s. Nemani Garg Agarwal & Co., Chartered Accountants (FRN: - 010192N) have issued an Audit Report with unmodified opinion in respect to Audited Financial Results of the Company for the year ended March 31, 2026.

We request you to take the above on your record.

Thanking you,

Yours faithfully,
For **Precision Electronics Limited**

Punit Amarpalsingh Bajaj
Digitally signed by Punit Amarpalsingh Bajaj
Date: 2026.05.29 16:24:42 +05'30'

Punit A. Bajaj
Company Secretary
and Compliance Officer

Precision Electronics Ltd. D-10 SEC-III Noida U.P.

Punit Amarpalsingh Bajaj
Digitally signed by Punit Amarpalsingh Bajaj
Date: 2026.05.29 16:27:04 +05'30'

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

Annexure - D

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024: -

Brief profile of M/s Rajendra K Goel & Company, Chartered Accountants (FRN: 01457N), as Internal Auditor of the company:

Name	M/s Rajendra K Goel & Company, Chartered Accountants (FRN: 01457N)
Reason for change viz. appointment, ~~resignation, removal, death or otherwise;~~	Appointment of M/s Rajendra K Goel & Company, Chartered Accountants as Internal Auditor of the company for the Financial Year 2026-2027.
Date of appointment / cessation (as applicable) & term of appointment	**Date of appointment** - May 29, 2026 **Term of appointment** - For Financial Year 2026-27
Brief Profile:	M/s. Rajendra K Goel & Company is a firm of Chartered Accountants in New Delhi. The Firm provides services in the fields of audit and assurance, tax and regulatory, transaction advisory and consulting keeping in mind the regulatory and commercial environment within which the Firm's clientele operate.
Disclosure of relationships between Directors *inter se* Manager and KMPs	Not Applicable

Precision Electronics Ltd. D-10 SEC-III Noida U.P.