EAST INDIA DRUMS & BARRELS MFG. LTD

(formerly Known As Precision Containeurs Limited)

(An ISO 9001 : 2015, 14001 : 2015, 45001 : 2018 Certified Company)

CIN: L28920MH1981PLC023972

Registered Office : 201, A Wing, Jwala Estate, Pushpa Vinod-2, Soni Wadi, S.V. Road, Borivali (W), Mumbai - 400 092

EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED
(Formerly Known as PRECISION CONTAINEURS LIMITED)

Statement of Standalone Audited Financial Results for the Quarter & Year Ended 31st March ,2026

Rs. in Lakhs (Except EPS)

S.No	Particulars	Quarter ended 31-03-2026	Quarter ended 31-12-2025	Quarter ended 31-03-2025	Year ended 31-03-2026	Year ended 31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Total revenue from Operations	5983.30	5687.43	6567.14	24821.67	27121.15
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	105.60	178.67	88.57	679.56	406.59
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	105.60	178.67	88.57	679.56	406.59
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	74.16	105.36	87.66	467.41	360.12
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	63.21	99.85	69.76	452.55	345.39
6	Equity Share capital (Face Value of Rs. 10 each)	1477.42	1477.42	1477.42	1477.42	1477.42
7	Other Equity	651.67	588.45	350.98	651.67	420.74
8	Earning per share (of Rs.10/- each) (not annualized					
	1. Basic	0.50	0.71	0.59	3.16	2.44
	2. Diluted	0.50	0.71	0.59	3.16	2.44

Notes:

a)The Financial Results have been reviewed and approved by the Board of Directors of at its meeting held on 18th July, 2026

b) The above is an extract of the detailed format of Quarter & Year ended 31st March-2026 Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarter & Year ended 31st March-2026 Financial Results are available on the websites **www.bseindia.com** and Company's Website i.e. **(www.eidb.in)**

FOR EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED

Place : Mumbai
Date : 18th July, 2026

Mr. Madhav Valia
Managing Director
(DIN:03381853)

EAST INDIA DRUMS & BARRELS MFG LTD. MUMBAI

DHIRAJ & DHEERAJ MUMBAI CHARTERED ACCOUNTANTS

EAST INDIA DRUMS & BARRELS MFG. LTD

(formerly Known As Precision Containeurs Limited)

(An ISO 9001 : 2015, 14001 : 2015, 45001 : 2018 Certified Company)

CIN: L28920MH1981PLC023972

Registered Office : 201, A Wing, Jwala Estate, Pushpa Vinod-2, Soni Wadi, S.V. Road, Borivali (W), Mumbai - 400 092

EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED

(Formerly known as PRECISION CONTAINEURS LIMITED)

AUDITED FINANCIAL RESULTS

FOR THE QUARTER & YEAR ENDED 31ST MARCH 2026

Rs. in Lakhs (Except EPS)

Part I -Statement of Standalone Audited Financial Results for the Quarter & Year Ended 31st March 2026

Sr.No.	Particulars	Quarter ended 31-03-2026	Quarter ended 31-12-2025	Quarter ended 31-03-2025	Year ended 31-03-2026	Year ended 31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
	Income					
I	Revenue from Operations	5983.30	5687.43	6567.14	24821.67	27121.15
II	Other Income	47.43	15.92	30.83	197.84	96.54
III	**Total Income**	**6030.74**	**5703.35**	**6597.98**	**25019.51**	**27217.69**
2	Expenses					
	a. Cost of Materials Consumed	4217.01	3916.17	4919.65	17820.00	20766.55
	b. Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
	c. Change in inventories of finished goods , work in progress & stock in trade.	12.66	22.43	(26.71)	108.66	(80.71)
	d. Employee benefit expenses	456.20	430.33	426.58	1746.78	1607.00
	e. Finance Cost	242.42	201.57	240.71	842.48	768.25
	f. Depreciation & amortisation expense	115.48	80.66	82.67	360.01	335.22
	g. Other expenditure	881.37	873.53	866.51	3462.03	3414.79
IV	**Total Expenses**	**5925.14**	**5524.68**	**6509.41**	**24339.95**	**26811.10**
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	105.60	178.67	88.57	679.56	406.59
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before Tax (V-VI)	105.60	178.67	88.57	679.56	406.59
VIII	**Tax Expense**					
	a) Current Tax	23.19	64.51	(63.47)	167.66	2.89
	b) Deferred Tax	8.25	8.80	64.38	44.50	43.59
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	74.16	105.36	87.66	467.41	360.12
X	Profit/(Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	74.16	105.36	87.66	467.41	360.12
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	(13.36)	(5.51)	(24.42)	(17.27)	(21.24)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	2.41	0.00	6.51	2.41	6.51
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00

DHIRAJ & DHEERAJ MUMBAI CHARTERED ACCOUNTANTS

FACTORY ADDRESS:

Daman Plant: Survey No.260/2, 260/3 & 260/5 Village Bhimpore, Bhimpore Char Rasta, Daman Union Teritory, India - Pin 396 210.

Sonipat Plant: No. 124, Khata No 147 Khasra, killa No. 8/2/2, 3/2 Village Johsi Jat, Bhalgarh Road, Tehsil Rai, Dist. Sonipat Haryana, India. Pin - 131 001.

Karjat Plant: Survey No. 18/5/A/(2), 18/5/B(1), 21/1(P), 21/10,21/12, Anjap, Karjat - Taluka, Raigad, Maharashtra, 410 101.

www.eidb.in mktg@eidb.in 96489 96489

EAST INDIA DRUMS & BARRELS MFG. LTD

(formerly Known As Precision Containeurs Limited)

(An ISO 9001 : 2015, 14001 : 2015, 45001 : 2018 Certified Company)

CIN: L28920MH1981PLC023972

Registered Office : 201, A Wing, Jwala Estate, Pushpa Vinod-2, Soni Wadi, S.V. Road, Borivali (W), Mumbai - 400 092

XV	Total Comprehensive Income for the period (XIII+XIV)	63.21	99.85	69.76	452.55	345.39
XVI	Earnings per equity Share (for continuing operation):					
	(1) Basic (in ₹)	0.50	0.71	0.59	3.16	2.44
	(2) Diluted (in ₹)	0.50	0.71	0.59	3.16	2.44
XVII	Earnings per equity Share (for discontinued operation):					
	(1) Basic (in ₹)	0.00	0.00	0.00	0.00	0.00
	(2) Diluted (in ₹)	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity Share (for discontinued & continuing operations):					
	(1) Basic (in ₹)	0.50	0.71	0.59	3.16	2.44
	(2) Diluted (in ₹)	0.50	0.71	0.59	3.16	2.44

Notes:

1.The above audited standalone financial results of the Company for the Quarter & Year ended March 31, 2026 have been reviewed by the Audit Committee on **18th July, 2026** and thereafter approved by the Board of Directors at their meeting held on 18th July, 2026.

2.The above audited standalone financial results of the Company for the Quarter & Year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as amended.

3. Investor Complaints lying pending as on 01-01-26 - Nil

4.Investor Complaints Received during the quarter - Nil

5. Investor Complaints disposed off during the quarter -Nil

6. Investor Complaints lying unsolved as on 31.03.2026 - Nil

7.The Statutory Auditor have submitted Independed Audit Report on the above Audited Financial Results for Quarter & Year ended 31st March'2026.

8. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

FOR EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED

Mr. Madhav Valia

Managing Director
(DIN:03381853)

EAST INDIA DRUMS & BARRELS MFG LTD MUMBAI

Date: 18-07-2026
Place: Mumbai

DHIRAJ & DHEERAJ CHARTERED ACCOUNTANTS MUMBAI

EAST INDIA DRUMS & BARRELS MFG. LTD

(formerly Known As Precision Containeurs Limited)
(An ISO 9001 : 2015, 14001 : 2015, 45001 : 2018 Certified Company)
CIN: L28920MH1981PLC023972
Registered Office : 201, A Wing, Jwala Estate, Pushpa Vinod-2, Soni Wadi, S.V. Road, Borivali (W), Mumbai - 400 092

AUDITED STANDLONE BALANCE SHEET AS AT 31ST MARCH 2026

Amount in Lakhs

	Particulars	As at 31-03-2026	As at 31-03-2025
	Assets	Audited	Audited
1	**Non-Current Assets**		
	Property ,Plant & Equipment	3,611.72	3,307.33
	Capital Work in Progress	-	-
	Investment Property	19.04	19.73
	Goodwill	-	-
	Other Intangible Assets	25.30	24.79
	Intangible Assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
		-	-
	Non-current financial Assets		
	Non-current investments	23.17	8.27
	Trade receivables, non current	-	-
	Loans , non-current	-	-
	Other non-current financial assets	1,355.17	1,154.49
	Total non-current financial assets	**1,378.34**	**1,162.76**
	Deferred tax assets (net)	-	56.60
	Other non-current assets	174.16	206.48
	Total non-current assets	**5,208.56**	**4,777.70**
2	**Current Assets**		
	Inventories	1,905.25	1,109.45
	Current financial asset		
	Current investments	-	61.78
	Trade receivables, current	2,766.27	3,255.97
	Cash and cash equivalents	68.30	2,068.95
	Bank balance other than cash and cash equivalents	643.69	722.20
	Loans ,current	63.22	69.57
	Other current financial assets	-	-
	Total current financial assets	**3,541.49**	**6,178.47**
	Current tax assets (net)	146.94	59.08
	Other current assets	1,543.95	1,175.68
	Total current assets	**7,137.62**	**8,522.68**
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax assets	-	-
	Total assets	**12,346.18**	**13,300.38**
	Equity and Liabilities		
1	**Equity**		
	Equity attributable to owners of parent		
	Equity Share Capital	1,477.42	1,477.42
	Other Equity	651.67	420.74
	Total Equity attributable to owners of parent	**2,129.09**	**1,898.17**
	Non controling interest	-	
	Total equity	**2,129.09**	**1,898.17**
2	**Liabilities**		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings , non-current	1,935.00	2,136.96
	Trade payables ,non-current	-	-
	Other non-current financial liabilities	3.50	0.20

DHIRAJ & DHIRAJ MUMBAI CHARTERED ACCOUNTANTS

	Total non-current financial liabilities	**1,938.50**	**2,137.16**
	Provisions ,non-current	256.21	212.88
	Deferred tax liabilities (net)	90.44	48.35
	Deferred Governments grants , non-current	-	-
	Other non-current liabilities	873.38	214.08
	Total non-current liabilities	**3,158.52**	**2,612.47**
	Current liabilities		
	Current financial liabilities		
	Borrowings ,current	2,876.39	2,890.32
	Trade payables ,current	-	-
	Total Outstanding dues of Micro & Small Enterprises	113.77	106.27
	Total Outstanding dues of other than Micro & Small Enterprises	3,074.40	5,099.83
	Other current financial liabilities	652.19	523.83
	Total current financial liabilities	**6,716.75**	**8,620.25**
	Other current liabilities	236.17	159.79
	Provisions ,current	105.64	9.71
	Current tax liabilities (Net)	-	-
	Deferred Governments grants ,current	-	-
	Total current liabilities	**7,058.56**	**8,789.75**
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	**10,217.08**	**11,402.22**
	Total equity and liabilities	**12,346.18**	**13,300.39**

FOR EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED

Mr. Madhav Valia
Director
(DIN:03381853)

Mrs. Madhu Nitin Kanadia
Director
(DIN:07049292)

EAST INDIA DRUMS & BARRELS MFG LTD. MUMBAI

Date: 18-07-2026
Place: Mumbai

DHIRAJ & DHEERAJ ★ CHARTERED ACCOUNTANTS ★ MUMBAI

EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED
(Formerly Known as PRECISION CONTAINEURS LIMITED)
[CIN. : L28920MH1981PLC023972]
Standalone Balance Sheet **as at March 31, 2026**
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

	Notes	Mar 31, 2026 Rs	Mar 31, 2025 Rs
ASSETS			
Non-current assets			
(i) Property, plant and equipment	3	3,611.72	3,307.33
(ii) Investment Property	4	19.04	19.73
(iii) Intangible Assets	5	25.30	24.79
(iv) Rou Assets	6	174.16	202.46
(iv)Financial assets			
- Investments	7	23.17	8.27
- Loans	8	-	
- Other Non current financial assets	9	1,355.17	1,154.49
(v) Other Non Current Assets	10	-	4.02
(vi) Non Current Tax assets	11	-	56.60
		5,208.56	**4,777.70**
Current assets			
(i) Inventories	12	1,905.25	1,109.45
(ii) Financial assets			
- Investments	7	-	61.78
- Trade Receivables	13	2,766.27	3,255.97
- Loans	8	63.22	69.57
- Cash and cash equivalents	14	68.30	2,068.95
- Bank Balance other than Cash and cash equivalents	15	643.69	722.20
- Other Current financial assets	9	-	-
(iii) Other current assets	10	1,543.95	1,175.68
(iv) Current Tax assets	11	146.94	59.08
		7,137.62	**8,522.68**
Total assets		**12,346.18**	**13,300.38**
EQUITY AND LIABILITIES			
EQUITY			
(i) Equity share capital	16	1,477.42	1,477.42
(ii)Other equity	17	651.67	420.74
LIABILITIES		**2,129.09**	**1,898.16**
Non Current Liability			
(i) Financial liabilities			
- Borrowings	18	1,935.00	2,136.96
- Provisions	20	256.21	212.88
- Other financial liabilities	19	3.50	0.20
(ii) Other Non Current liabilities	21	873.38	214.08
(iii) Deferred Tax Liability	23	90.44	48.35
		3,158.52	**2,612.47**
Current Liability			
(i) Financial liabilities			
- Borrowings	18	2,876.39	2,890.32
- Trade payables			
Total Outstanding dues of Micro & Small Enterprises	22	113.77	106.27
Total Outstanding dues of other than Micro & Small Enterprises	22	3,074.40	5,099.83
- Provisions	20	105.64	9.71
- Other financial liabilities	19	652.19	523.83
(ii) Other Current liabilities	21	236.17	159.79
		7,058.56	**8,789.75**
Total equity and liabilities		**12,346.18**	**13,300.38**
Summary of significant accounting policies	2.1		

The above Balance Sheet should be read in conjunction with the accompanying notes.
As per our Report of even date

For DHIRAJ & DHEERAJ
Firm Registration Number: 102[illegible]W
Chartered Accountants

Shailendra Dadhich
Partner
Membership No.: 42[illegible]

Place: Mumbai
Date: 18th JULY, 2026

For and on behalf of the Board of Directors
East India Drums & Barrels Manufacturing Limited

Mr. Madhav Valia
Director
(DIN:03381853)

Ms. Madhu Nitin Kanadia
Director
(DIN:07049292)

Mr. Jayesh Palsanekar
C.F.O
(PAN :AVWPP2828G)

Place: Mumbai
Date: 18th JULY, 2026

EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED
(Formerly Known as PRECISION CONTAINEURS LIMITED)
[CIN. : L28920MH1981PLC023972]
Standalone Statement of Profit and Loss **for the Year Ended March 31, 2026**
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

	Notes	March 31,2026	March 31,2025
		Rs	Rs
Income			
Net Revenue from Operations	24	24821.67	27121.15
Other Income	25	197.84	96.54
Total Income		**25,019.51**	**27,217.69**
Expenses			
Cost of raw materials, components and stores consumed	26	17,820.00	20,766.55
"(Increase)/ decrease in inventories of finished goods and work-in-progress "	27	108.66	(80.71)
Employee benefits expense	28	1,746.78	1,607.00
Depreciation and amortization expense (note 3)	29	360.01	335.22
Finance costs	30	842.48	768.25
Other expenses	31	3,462.03	3,414.79
Total expenses		**24,339.95**	**26,811.10**
Profit/(loss) before Exceptional Items & Tax		679.56	406.59
Profit/(loss) before Tax		**679.56**	**406.59**
Tax expense			
Current tax		167.66	2.89
Deferred tax		44.50	43.59
Total tax expense		**212.15**	**46.48**
Profit/(loss) for the year		**467.41**	**360.11**
Other Comprehensive Income			
Items that will not to be reclassified to profit or loss in subsequent periods :			
(a) Re-measurement gains/ (losses) on defined benefit plans		(9.59)	(25.88)
(b)Income tax relating to above		2.41	6.51
('c)) Net fair value gain/(loss) on investments in equity through OCI		(7.69)	4.64
Other comprehensive income ('OCI')		**(14.86)**	**(14.73)**
Total comprehensive income for the year (comprising profit and OCI for the year)		**452.55**	**345.39**
Earnings per equity share	32		
- Basic (`)		3.16	2.44
- Diluted (`)		3.16	2.44
Summary of significant accounting policies	2.1		

The above Statement of Profit and Loss should be read in conjunction with the accompanying notes.
As per our report of even date.

For DHIRAJ & DHEERAJ
Firm Registration Number: 102454W
Chartered Accountants

DHIRAJ & DHEERAJ MUMBAI CHARTERED ACCOUNTANTS

Shailendra Dadhich
Partner
Membership No.: 425098

Place: Mumbai
Date: 18th JULY, 2026

For and on behalf of the Board of Directors
East India Drums & Barrels Manufacturing Limited

Mr. Madhav Valia
Director
(DIN:03381853)

Ms. Madhu Nitin Kanadia
Director
(DIN:07049292)

Mr. Jayesh Palsanekar
C.F.O
(PAN :AVWPP2828G)

EAST INDIA DRUMS & BARRELS MFG LTD. MUMBAI

Place: Mumbai
Date: 18th JULY, 2026

EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED
(Formerly known as PRECISION CONTAINEURS LIMITED)
[CIN. : L28920MH1981PLC023972]
Cash Flow Statement **for the Year Ended March 31, 2026**
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	**For the year ended 31 March, 2026**		**For the year ended 31 March, 2025**	
	Amount In Rs Lakhs	**Amount In Rs Lakhs**	**Amount In Rs Lakhs**	**Amount In Rs Lakhs**
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		679.56		406.59
Adjustments for:				
Depreciation and amortisation	298.52		335.22	
Finance costs	842.48		768.25	
Rent Income	(12.00)		(2.40)	
Interest Income	(42.74)		(57.90)	
Profit on Sale of Invesment	(94.14)			
Profit on Sale of Assets	(2.08)		14.09	
	990.05	990.05	1,057.26	1,057.26
Operating profit / (loss) before working capital changes		1,669.61		1,463.85
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(795.80)		(186.67)	
Financial assets (Current)	574.55		2,146.77	
Other current assets	(456.12)		231.71	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(2,017.92)		112.42	
Employee Benefit obligations	(9.59)		(19.37)	
Other current liabilities	300.67		(463.49)	
	(2,404.21)	(2,404.21)	1,821.37	1,821.37
		(734.60)		3,285.22
				-
Cash generated from operations		(734.60)		3,285.22
Interest Paid /Accrued		-		-
Net income tax (paid) / refunds		(212.15)		(46.48)
Net cash flow from / (used in) operating activities (A)		(946.75)		3,238.74
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(607.13)		(793.15)	
Change in Financial assets (Non Current)	(220.86)		146.72	
Other non current Assets	88.92		(52.58)	
Proceeds from sale of Investment	155.92			
Proceeds from sale of Fixed Assets	6.49		73.26	
Rent received	12.00		2.40	
Interest Income	42.74		57.90	
	(521.92)	(521.92)	(565.46)	(565.46)
		(521.92)		(565.46)
Net income tax (paid) / refunds		-		
Net cash flow from / (used in) investing activities (B)		(521.92)		(565.46)

EAST INDIA DRUMS & BARRELS MFG LTD. MUMBAI

DHIRAJ & DHEERAJ MUMBAI CHARTERED ACCOUNTANTS

C. Cash flow from financing activities				
Change in Financial assets (Non Current)	-		-	
Change in Financial Liabilities (Non Current)	(155.33)		(334.10)	
Other Non Current Liabilities	701.38		251.15	
Proceeds from other short-term borrowings	(13.93)		191.37	
Dividend paid	(221.61)			
Finance cost	(842.48)		(768.25)	
	(531.97)	(531.97)	(659.82)	(659.82)
Net cash flow from / (used in) financing activities (C)		(531.97)		(659.82)
				.
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(2,000.64)		2,013.46
Cash and cash equivalents at the beginning of the year		2,068.95		55.49
Cash and cash equivalents at the end of the year		68.30		2,068.95
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 14)		68.30		2,068.95
Net Cash and cash equivalents (as defined in IND AS 7 *Cash Flow Statements*) included in Note 11		**68.30**		**2,068.95**
Cash and cash equivalents at the end of the year *		68.30		2,068.95
* Comprises:				
(a) Cash on hand		7.71		69.62
(b) Balances with banks				
(i) In current accounts		60.59		1,999.33
(i) In deposit accounts with original maturity of less than 3 months				.
		68.30		2,068.95

In terms of our report attached.

For DHIRAJ & DHEERAJ
Firm Registration Number: 102454W
Chartered Accountants

DHIRAJ & DHEERAJ MUMBAI CHARTERED ACCOUNTANTS

Shailendra Dadhich
Partner
Membership No.: 425098

For and on behalf of the Board of Directors
East India Drums & Barrels Manufacturing Limited

Mr. Madhav Valia
Director
(DIN:03381853)

Ms. Madhu Nitin Kanadia
Director
(DIN:07049292)

Mr. Jayesh Palsanekar
C.F.O
(PAN :AVWPP2828G)

EAST INDIA DRUMS & BARRELS MFG LTD. MUMBAI

Place: Mumbai
Date: 18th JULY, 2026

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Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
East India Drums and Barrels Manufacturing Limited
(formerly known as Precision Containeurs Limited)

Report on the audit of the Ind AS Financial Results

Opinion

We have audited the accompanying statement of quarterly Ind AS financial results of **East India Drums and Barrels Manufacturing Limited** (the "Company"), for the quarter ended March 31, 2026 and the year to date results for the period from April 1, 2025 to March 31, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. 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 total comprehensive income (comprising of net profit and other comprehensive loss) and other financial information of the Company for the quarter ended March 31, 2026 and year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Ind AS 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 relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

DHIRAJ & DHEERAJ
MUMBAI
CHARTERED ACCOUNTANTS

Management's Responsibilities for the Ind AS Financial Results

The Statement, which is the responsibility of the company's Management and approved by the Board of Director, has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the company are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable 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 the accuracy and completeness of the accounting records, relevant to the 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 are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Ind AS Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the operating effectiveness of the company's internal control. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has 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

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we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being derived figures between audited figures in respect of year to date March 31, 2026 and the published unaudited year to date figures for Nine months ended December 31, 2025 which were subjected to a limited review by us. Our conclusion is not modified in respect of this matter.

For Dhiraj & Dheeraj
Chartered Accountants
ICAI Firm Registration Number: 102454W

DHIRAJ & DHEERAJ
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CHARTERED ACCOUNTANTS

Shailendra Dadhich
Partner
Membership No.: 425098
UDIN: 26425098TBTHOK4408

Place: Mumbai
Date: 18th July, 2026