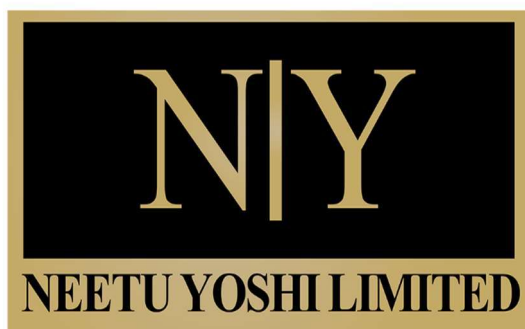




Date: 10.11.2025

To,

The Secretary
BSE Limited (SME Platform)
25th floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001

Symbol: NEETUYOSHI

Subject: Investor Presentation

Dear Sir/ Madam,

Pursuant to Regulation 30(6) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), read with Part A of Schedule III of the Listing Regulations, we are enclosing herewith the Investors Presentation on financial performance of the Company for the six months ended September 30, 2025.

The aforesaid information will be made available on the Company's website at <https://www.neetuyoshi.com>

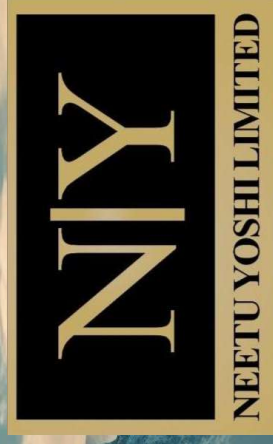
This is for your information and record.

For and on behalf of NEETU YOSHI LIMITED
(Formerly Neetu Yoshi Private Limited)

Himanshu
Lohia

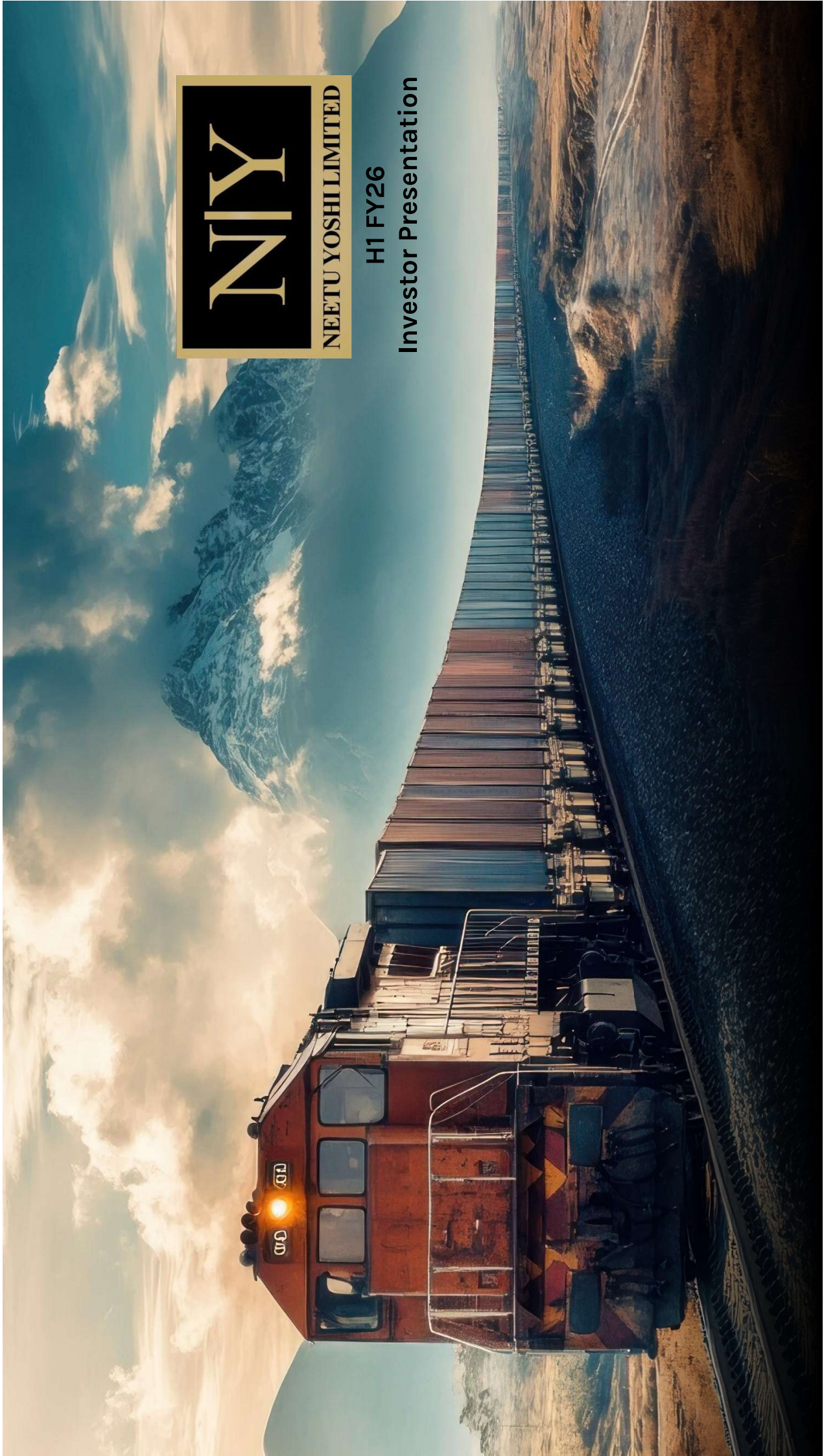
Himanshu Lohia
Managing Director

Digitally signed by
Himanshu Lohia
Date: 2025.11.10
16:22:44 +05'30'



H1 FY26

Investor Presentation



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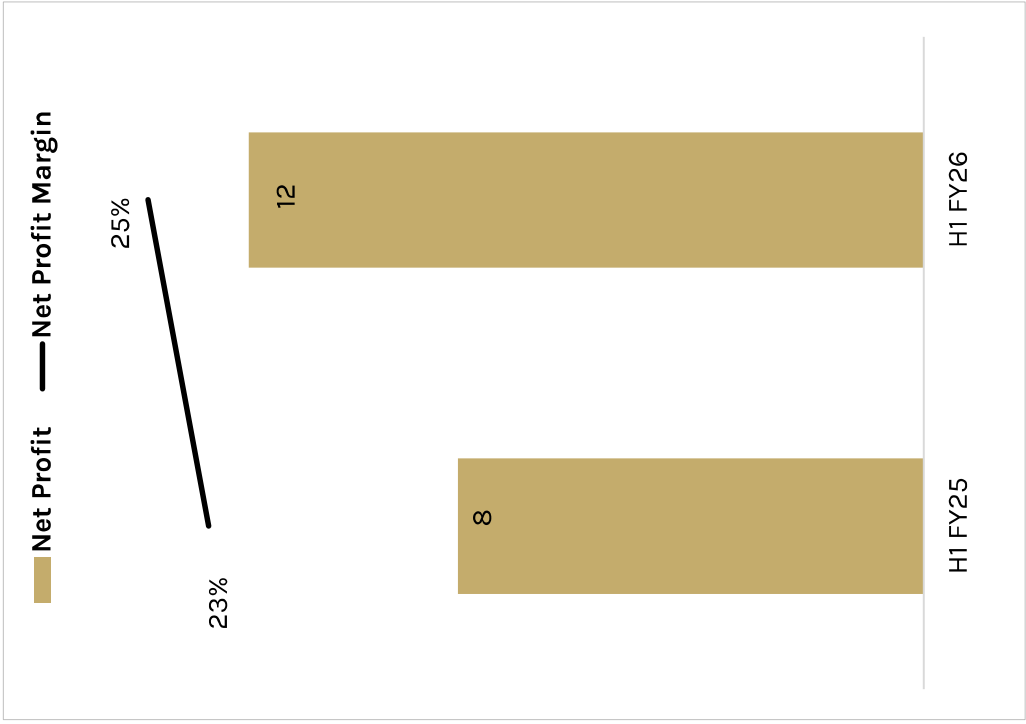
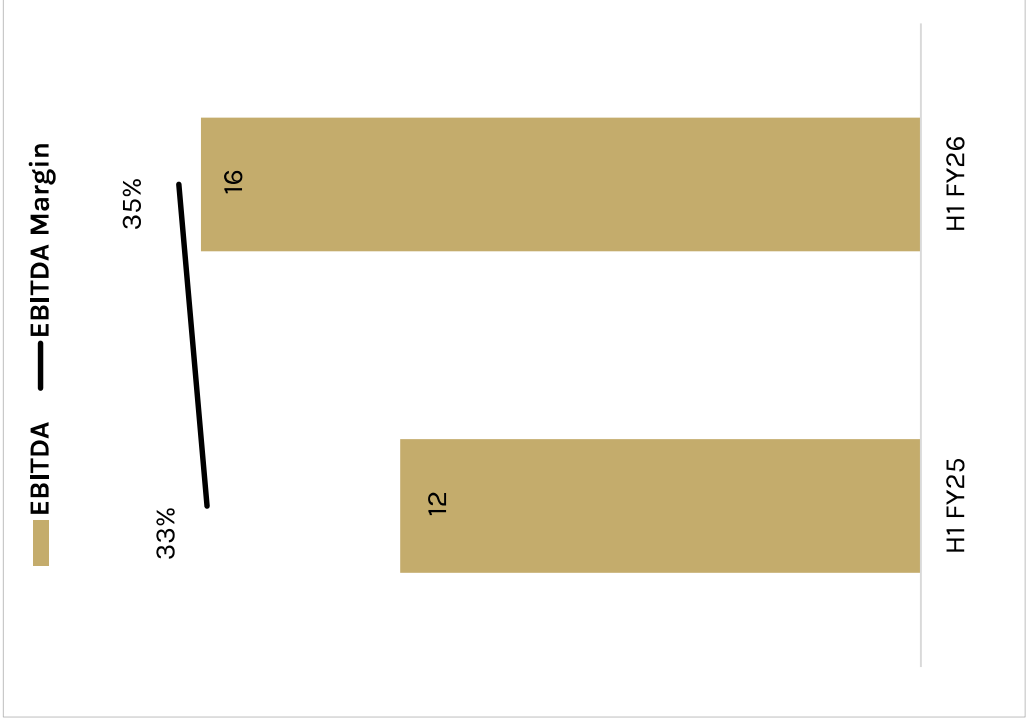
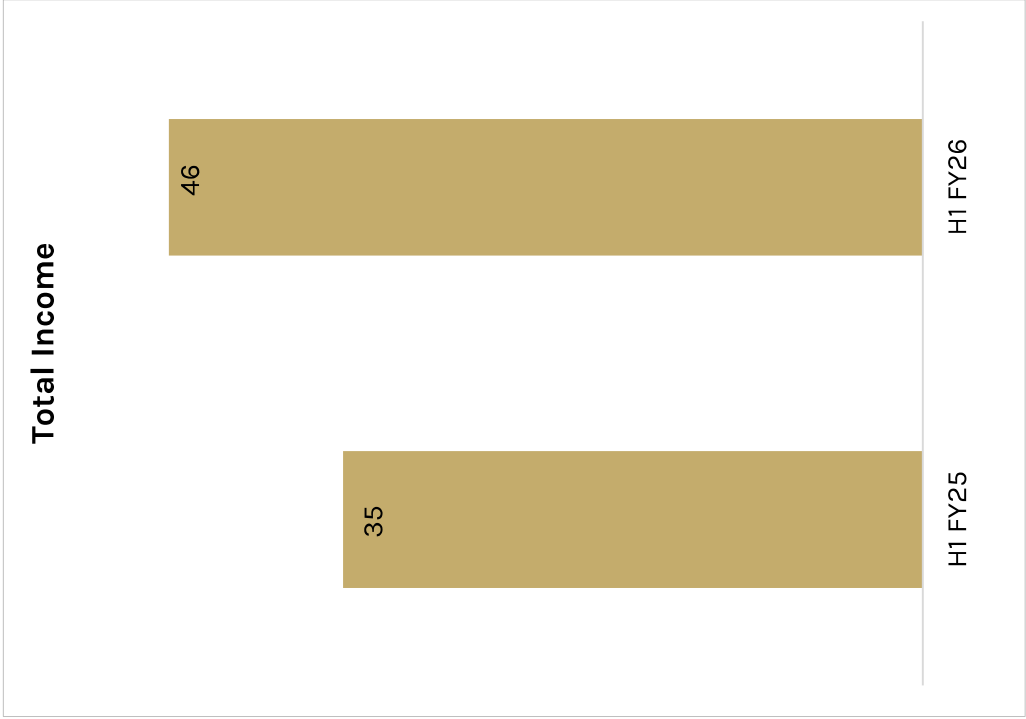
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These risks and uncertainties include, but are not limited to, the performance of the Indian economy and of the economies of various international markets, the performance of the industry in India and world-wide, competition, the company’s ability to successfully implement its strategy, the Company’s future levels of growth and expansion, technological implementation, changes and advancements, changes in revenue, income or cash flows, the Company’s market preferences and its exposure to market risks, as well as other risks.

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H1 FY26 Consolidated Performance Highlights



(All Amount In ₹ Cr)

H1 FY26 Consolidated Profit & Loss Statement



(In ₹ Cr)

Particulars	H1 FY25	H1 FY26	YoY
Revenues	35.21	44.15	
Other Income	0.07	1.74	
Total Income	35.29	45.89	30.05%
Raw Material Expenses	17.95	21.72	
Employee Costs	1.70	2.67	
Other Expenses	4.12	5.57	
Total Expenditure	23.77	29.96	
EBITDA	11.52	15.93	38.31%
Finance Costs	0.77	0.78	
Depreciation	0.74	0.98	
PBT	10.02	14.18	
Tax	2.06	2.63	
Net Profit	7.96	11.54	45.00%

Investor Presentation

Management's Comments On H1 FY26 Performance

"The first half of FY26 has been a period of strong progress for us at Neetu Yoshi Limited. We continued to build on last year's momentum, strengthening our presence as a trusted and forward-looking partner to Indian Railways. Our focus has remained on operational discipline, technology-driven manufacturing, and timely execution across every order.

During the period, we further deepened customer relationships, secured repeat orders, and enhanced production efficiency through better process integration and quality control. The team's commitment to precision engineering and adherence to RDSO standards has helped us maintain our reputation for reliability and performance.

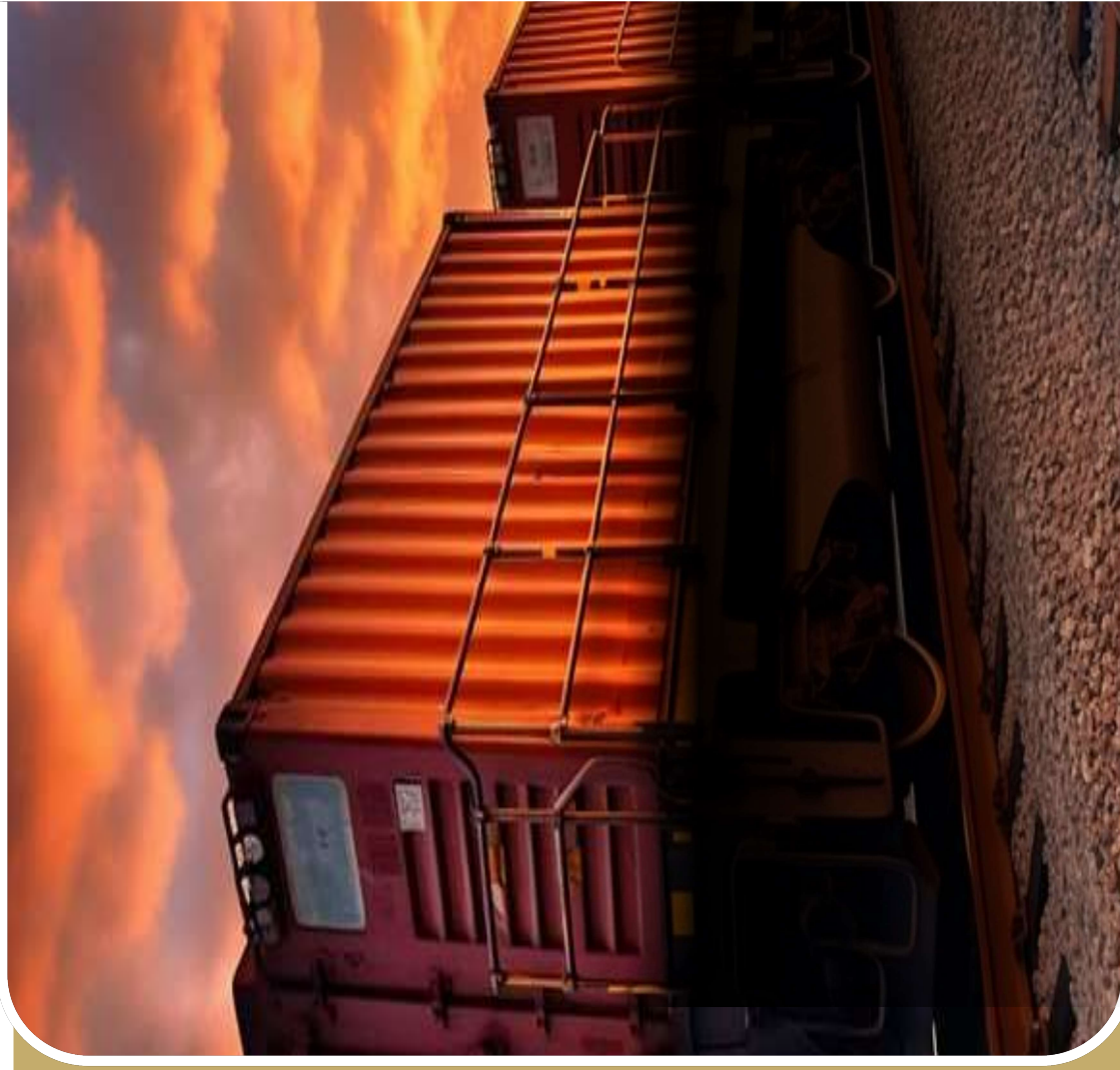
Our new facility in Haridwar is progressing well and remains central to our vision of forward integration into bogies and couplers. Once operational, it will mark a major step toward expanding our product range, scaling capacity, and capturing higher-value opportunities within the railway supply chain. We are also exploring opportunities beyond our traditional railway base, including private freight operators and industrial applications, while maintaining our core focus on safety-critical components.

Over the past year, we have also diversified our product portfolio by adding new lines across coach, track, and locomotive components, further strengthening our ability to serve multiple segments of Indian Railways. These additions enhance our market presence and align with our strategy of evolving from a component manufacturer to a complete railway engineering partner.

The government's record ₹3.02 lakh crore capital outlay for FY26 and the ₹16.7 lakh crore modernization plan through 2031 are driving an unprecedented transformation in India's railway sector. Initiatives such as the National Rail Plan, Dedicated Freight Corridors, and Make in India are fueling demand for certified, high-precision components—aligning perfectly with our expertise in bogies, couplers, and braking systems.

Looking ahead, we are confident of sustaining this growth momentum as we move into the second half of the year. With our RDSO-approved facility, expanding capacity, and focus on engineering excellence, we are well positioned to capitalize on the ongoing rail modernization drive, strengthen our market presence, and deliver long-term value."

- Mr. Himanshu Lohia, Managing Director cum Chief Financial Officer, Neetu Yoshi Limited

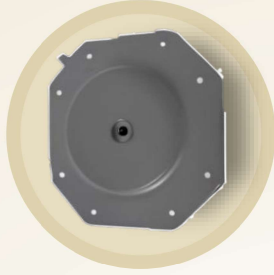
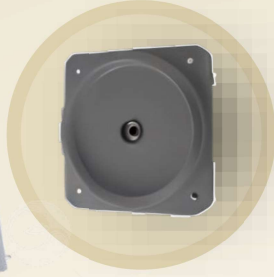




Company & Business Overview

Precision Manufacturing, Trusted By Indian Railways

Neetu YOSHI LIMITED: THE BACKBONE OF RAIL ENGINEERING



- Neetu Yoshi Limited (The Company, Neetu Yoshi) is a metallurgical engineering company manufacturing critical safety spares for railways. The products includes **mild steel, spheroidal graphite iron, cast iron, and manganese steel** (0.2 kg to 500 kg).
- The Company is an **RDSO-certified vendor** supplying **25+ critical safety spare parts** for Indian Railways, specializing in braking solutions, suspensions, propulsion aids, and coupling attachments. Accredited with **ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018**, it upholds high-quality, environmentally sustainable, and safe manufacturing practices.
- The Company has established a **Class “A” RDSO-certified manufacturing facility** in **Bhagwanpur, Uttarakhand**, spanning around **10,000 sq. meters** with **8,087 MTPA capacity**.
- With **advanced infrastructure, in-house testing, and strategic location**, the company delivers **precision-engineered, high-quality metallurgical products** at competitive prices.
- As a late mover, Neetu Yoshi leverages advanced technology, CNC precision, and cost-efficient processes to gain a competitive edge while developing next-gen railway solutions.

Vision & Mission



VISION

To be recognized as a global leader in the railway industry, Neetu Yoshi Limited envisions setting new benchmarks with our integrated manufacturing of complete bogies and couplers. By investing heavily in modernization, innovation, and network expansion, Indian Railways is poised to remain a crucial pillar of the nation's economic and social development well into the future.

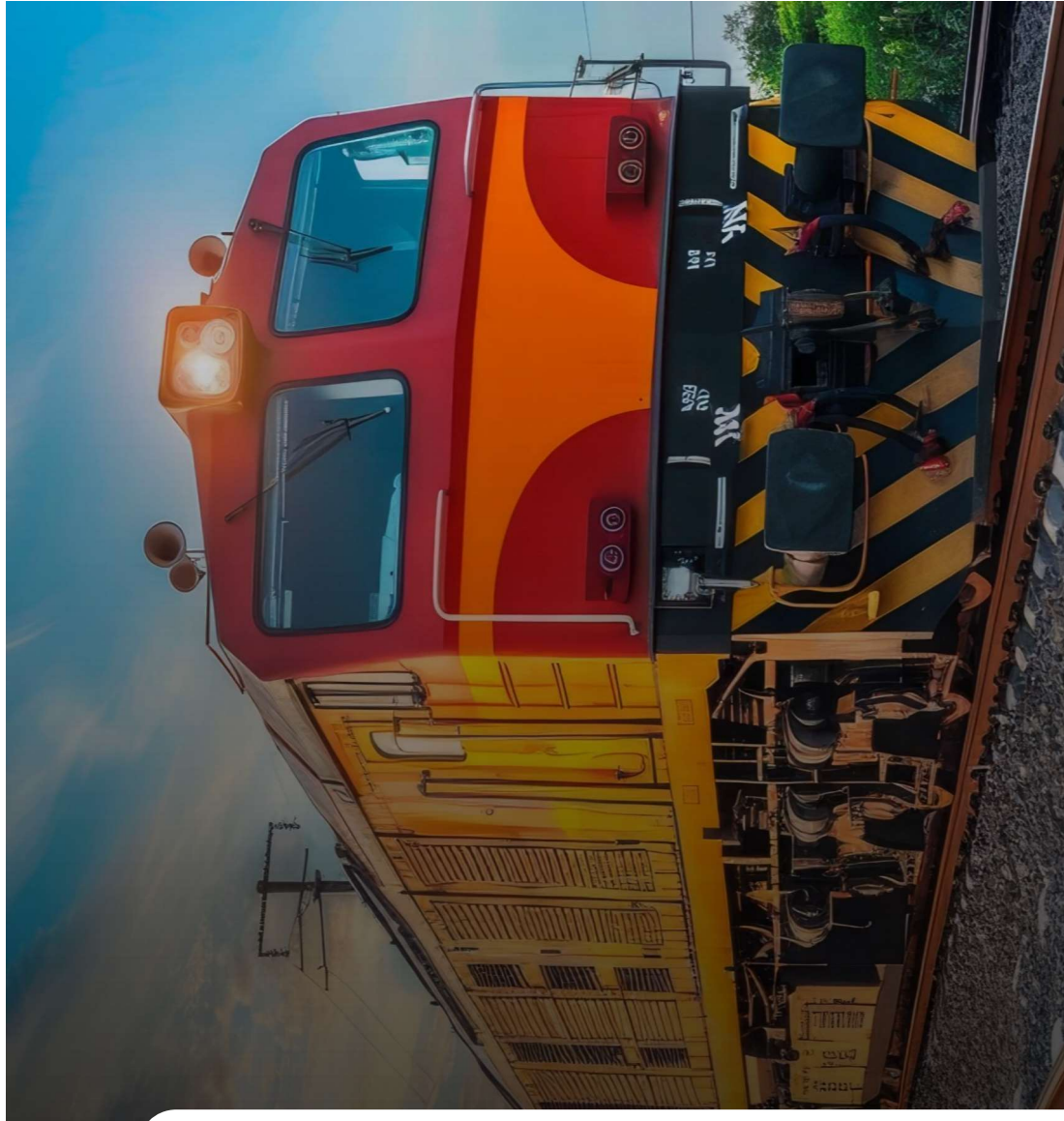
5 Years: Become a leading manufacturer of bogies and couplers in India, recognized for innovation and product quality. Establish a strong presence in key domestic railway projects, including supplying wagons and coaches for the prestigious Vande Bharat metro project.

10 Years: In a decade, Neetu Yoshi Ltd. envisions itself as a global leader in bogie and coupler technologies, exporting worldwide and partnering for international high-speed rail projects, including wagons and coaches for bullet trains.



MISSION

Neetu Yoshi Limited is dedicated to establishing state-of-the-art manufacturing facilities for complete bogies and couplers, leveraging advanced technologies and engineering excellence. The company is committed to ensuring superior quality, safety, and operational efficiency in every product it delivers. Through continuous improvement and a strong focus on environmental stewardship, Neetu Yoshi Limited aims to shape the future of rail transportation with reliable and innovative solutions that drive industry standards forward. The company offers its customers a comprehensive range of both standard and customized products..



Key Facts & Figures: Strength In Numbers

Founded In
2020



25+ Critical
Railway Safety
Spare Parts



Class “A” facility
By RDSO



Installed
Capacity
8,087 MTPA



ISO 9001:2015,
ISO 14001:2015
&
ISO 45001:2018
Certified



85+
Team Size



₹ 105+ Cr
Order Book



Improving Ratio
FY25
ROE: 37%
ROCE: 38%



FY25 (In ₹ Cr) **Total**
Income: 71
EBITDA: 23
PAT: 16



* ROE and ROCE are not annualized

Investor Presentation

Journey: From Trading To Rail Engineering Excellence

2020

Incorporated as Neetu Yoshi Private Limited

Started business as a trading company dealing in sale of specific grade raw materials to the original equipment manufacturers of Indian Railways

2023

Established Manufacturing Facility at Khasara No. 255/256, Fakkarhed, Bhagwanpur, Uttarakhand

ISO 9001:2015 - Quality Management System Standard

ISO 14001:2015 - Environmental Management System Standard

ISO 45001:2018 - Occupational Health & Safety Management System

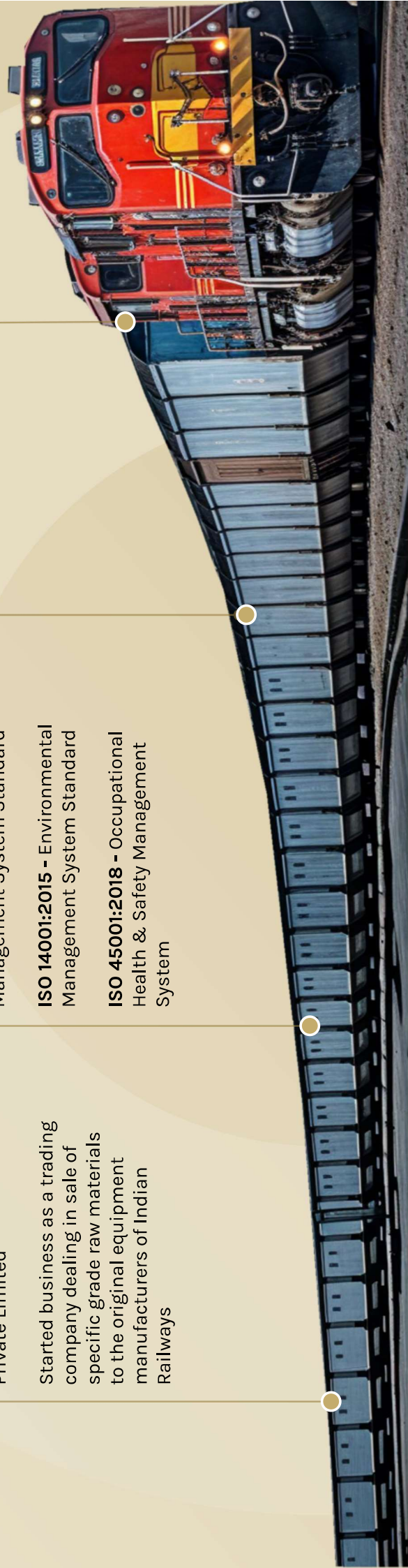
2024

Conversion of the Company from a private limited company to a public limited company

2025

Expanded installed capacity to 8,087 MTPA.

Order book stands at over ₹100 crore.



Management Overview: Leadership Driving Growth



Himanshu Lohia
Managing Director and Chief Financial Officer

Experience :
04 years

He has been with the Company since 2020, leading finance, marketing, sales, and operations.

With expertise in accounts and finance.

He holds a Bachelor's in International Business from the University of Wollongong.



Subodh Lohia
Whole Time Director

Experience :
04 years

He has been with the Company since 2020, overseeing finance, production, and operations.

He holds a Bachelor's in International Business from the University of Middlesex.



Saundarya Lohia
Non-Executive Director

Experience :
04 years

She has been with the Company since August 2024 and is an Associate member of the Institute of Chartered Accountants of India.

Previously, she served as CFO at Hariom Industries Limited.

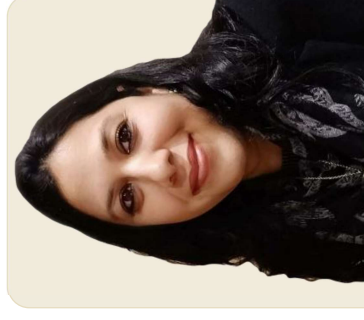


Kumar Sharat Chandra
Independent Director

Experience :
33 years

He holds a Master of Technology from IIT Kanpur and has served as a principal chief mechanical engineer with Northeast Frontier Railways.

His expertise spans mechanical engineering and railway operations.



Jyoti Sudhir
Independent Director

Experience :
12 years

She holds a Master's in Science from the University of Delhi and a postgraduate diploma from Symbiosis.

With certifications in finance and corporate governance, she specializes in brand positioning, strategy, and finance.

Precision Engineered Solutions: Meeting Every Need, From 0.2 To 500 Kg

The Company Provides Tailored Solutions For Critical Railway Applications—Braking, Suspension, Coupling, & Propulsion.



Diverse Product Portfolio: Critical Railway Components



Bogie Assemblies: Ensuring Rail Safety & Performance

Various Types Of Bogie For Wagon, Coaches & Locomotives

BOGIE ASSEMBLIES PRODUCTS

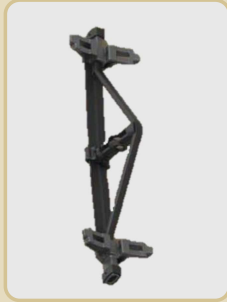
CP Assembly



Wedges



Brake Beam



End Casting



Strut Castings



Axle Box Housing



Narrow Jaw Adopter



Wide Jaw Adopter



Modified Adopter



K Type Adopter



Various Type Of Liners



Products Are Used For Braking System, Suspension & Propulsion

Coupling & Propulsion Systems: Strength & Reliability

Various Type Of Coupler For Wagon, Coaches & Locomotives

COUPLER ASSEMBLIES PRODUCTS

Stricker Casting



Back Stop



Yoke Pin Support Plate

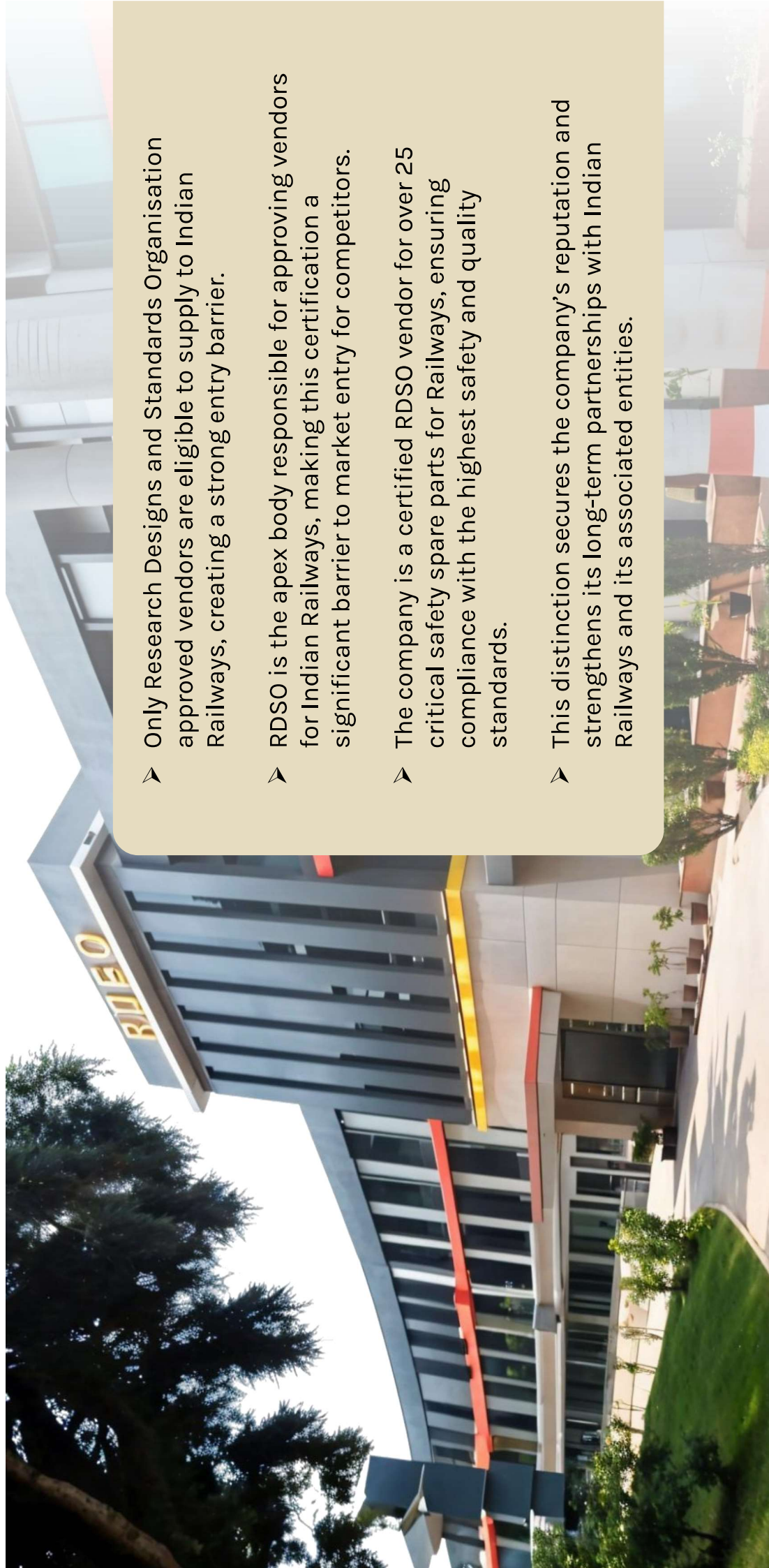


Various Type Of Liners



Products Used For Attachment & Pulling Of Wagons & Coaches

RDSO Approval: A Mark Of Excellence & Market Entry Barrier



- Only Research Designs and Standards Organisation approved vendors are eligible to supply to Indian Railways, creating a strong entry barrier.
- RDSO is the apex body responsible for approving vendors for Indian Railways, making this certification a significant barrier to market entry for competitors.
- The company is a certified RDSO vendor for over 25 critical safety spare parts for Railways, ensuring compliance with the highest safety and quality standards.
- This distinction secures the company's reputation and strengthens its long-term partnerships with Indian Railways and its associated entities.

Manufacturing Facility: State Of The Art Infrastructure



	Location: Khasara No. 255/256, Fakkarhedi, Bhagwanpur, Uttarakhnad
	Area: 10,000 Sq. Meters
	Installed Capacity: 8,087 MTPA
	Quality Management: Adherence to ISO 9001:2015 standards.
	Environmental & Safety Commitments: ISO 14001:2015 for environmental management. ISO 45001:2018 for occupational health and safety.

Molding Capacity	Annual Casting (MT)	Actual Sale (23-24)	Capacity Utilization (in %)	Joint Melting Capacity	Annual Casting (MT)	Actual Sale 23-24 (MT)	Capacity Utilization (in %)	Remark
ARPA 900 SJS Molding Line	8,087.04	4,100	51.00	Induction Furnace	4,493	4,100	91.00	Only one can use at one time
				Arc Furnace	4,493	4,100	91.00	
				Induction Furnace	4,493	4,100	91.00	
				Induction Furnace	4,493	New	-	
				Total	8,986	-	-	

Lower electricity tariffs in Uttarakhnad keep production costs under control.

Located just 72.6 km from Jagdari Railway Workshop, ensuring seamless access to high-quality raw materials.

Technology Driven Manufacturing & Testing Excellence



Customers: Trusted Partners In The Rail Industry



Indian Railways



Titagarh Rail
Systems Limited



Om Besco Rail
Products Limited



Texmaco Rail &
Engineering Limited



Hindustan Engineering
& Industries Limited



Jindal Rail
Infrastructure Limited

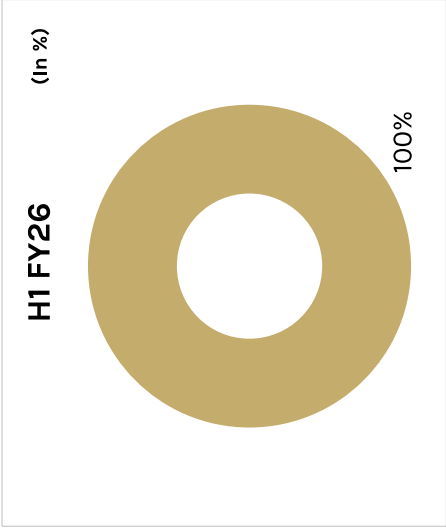
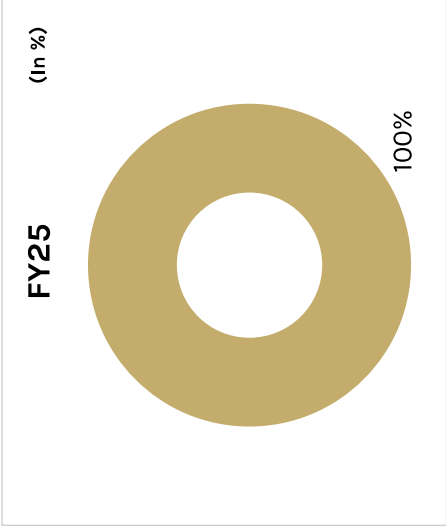
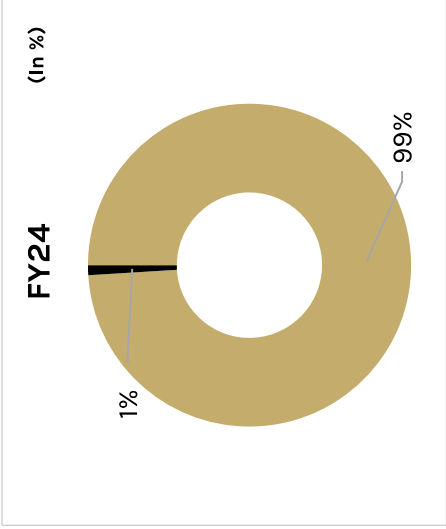
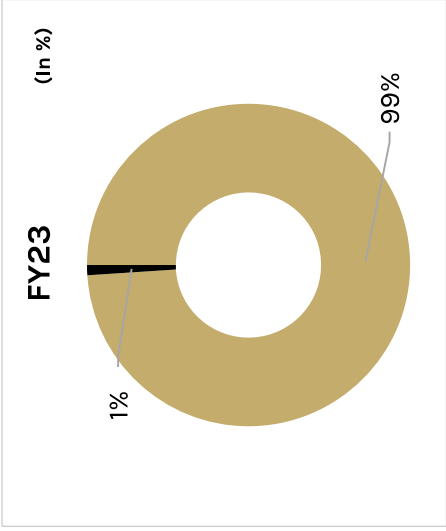


Jupiter Wagons Limited



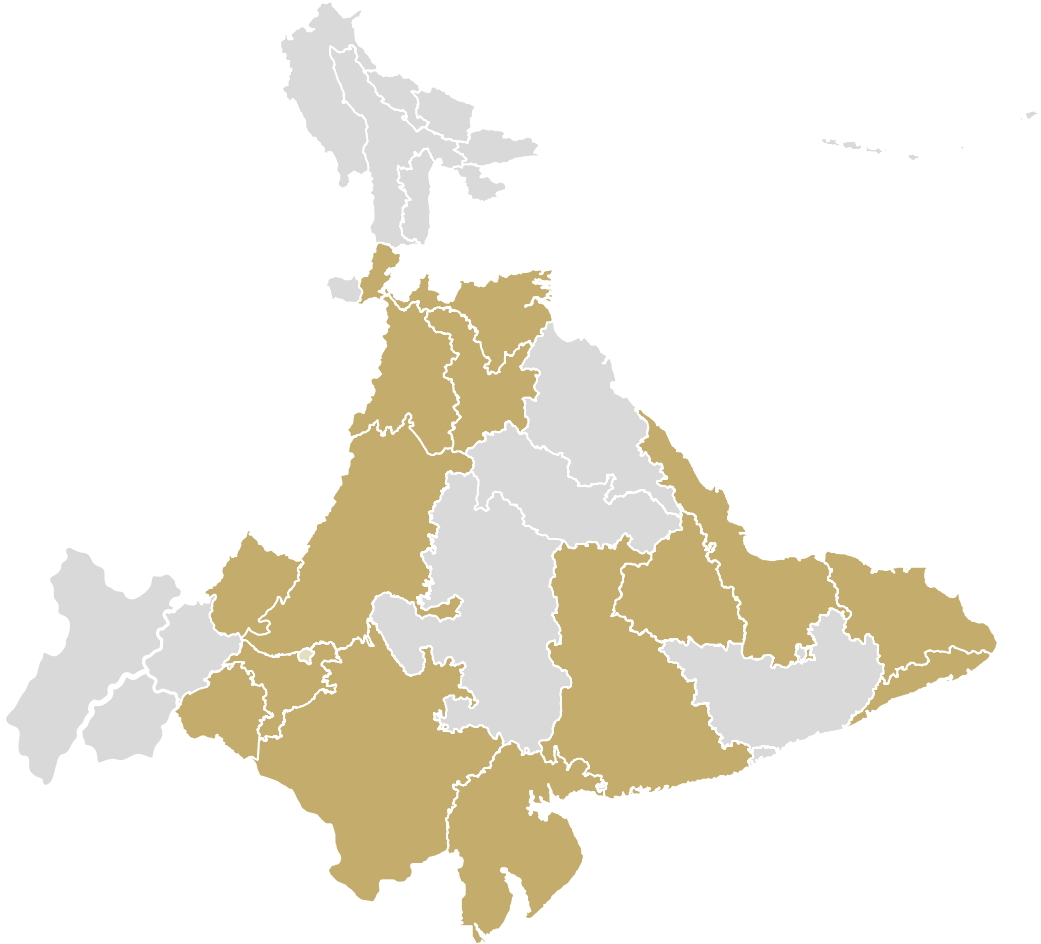
Sail Rites Bengal
Wagon Industry Private
Limited

Sustained Growth, Focused Revenue Streams



Sector	Railways		Others		(In ₹ Cr)
	FY23	FY24	FY25	H1 FY26	
Railways & Private	16.07	46.71	70.59	44.03	
Others	0.16	0.52	0.00	0.02	
Total	16.23	47.23	70.59	44.05	

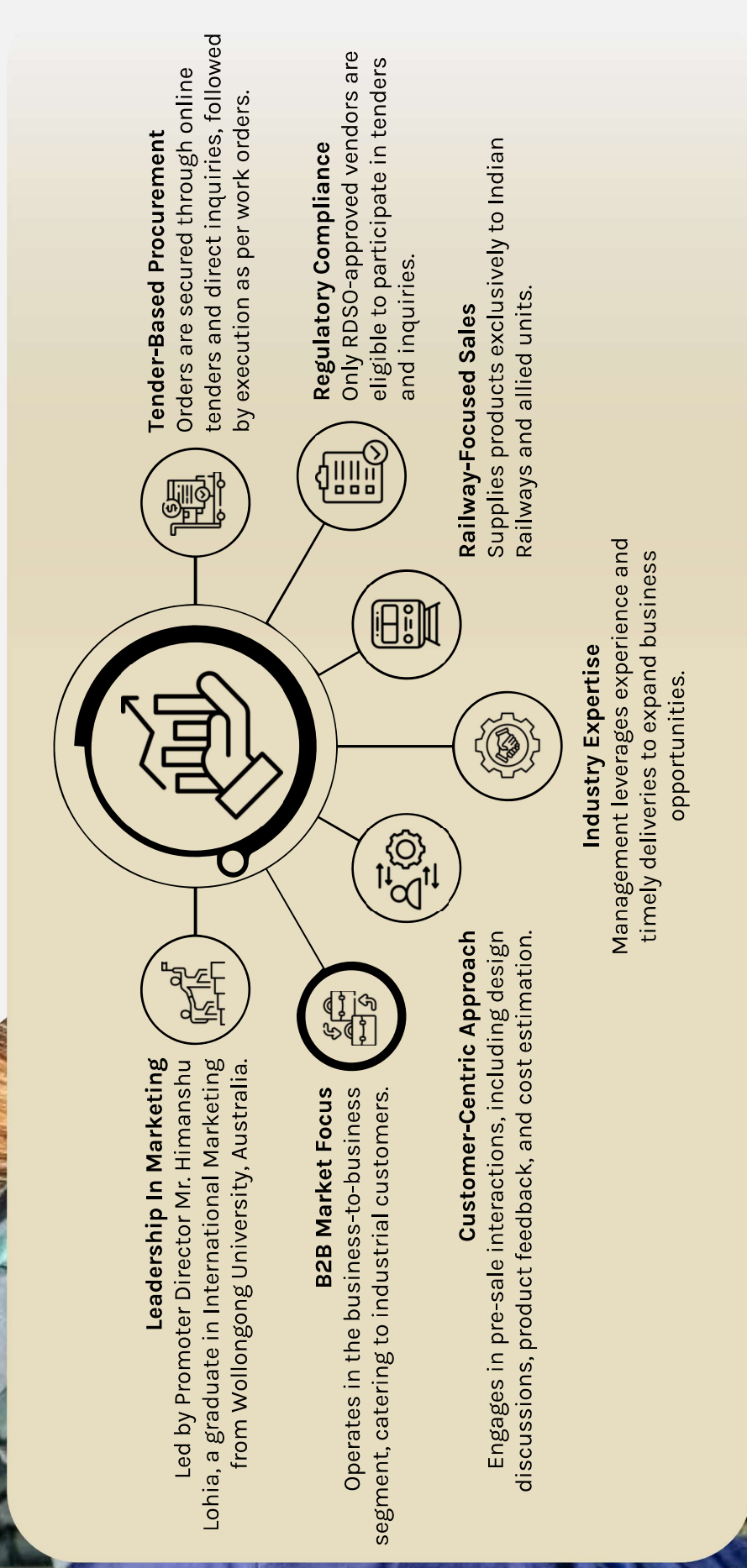
Revenue Generated Through Different States Across India

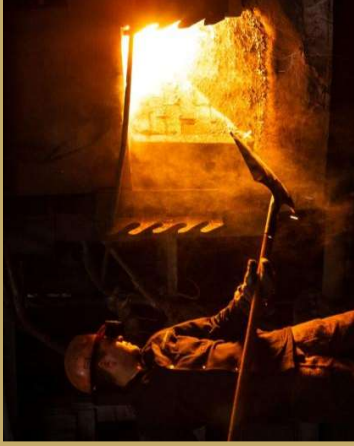


(In ₹ Cr)

Particulars	FY23	% Of Sales	FY24	% Of Sales	FY25	% Of Sales	H1 FY26	% Of Sales
Domestic								
West Bengal	10.97	67.44	38.77	82.09	29.59	42.15	12.72	28.88
Jharkhand	0.15	0.92	4.65	9.84	8.89	12.67	9.95	22.59
Rajasthan	0.01	0.04	1.54	3.25	0.96	1.37	8.93	20.27
Gujarat	1.10	6.77	1.06	2.25	5.09	7.25	4.50	10.22
Others	4.01	24.71	1.21	2.55	25.66	36.56	7.96	18.07
Total	16.23	100	47.23	100	70.20	100	44.05	100

Sales & Marketing Strategy: Expanding The Reach





Industry Overview

The Future Of Mobility: Indian Railways On A Growth Track

Global Railway Industry: Trends & Opportunities

- Growing international collaboration is strengthening India's global manufacturing presence in railways.
- The Alstom-Indian Railways JV is producing 800 electric locomotives for freight operations under a long-term partnership.
- JICA and the World Bank are key financiers of India's Dedicated Freight Corridors, reinforcing international confidence.
- India will begin exporting Vande Bharat semi-high-speed trains from FY26, entering European, South American, and East Asian markets.
- These initiatives position India as an emerging global hub for advanced, energy-efficient, and affordable rail solutions.

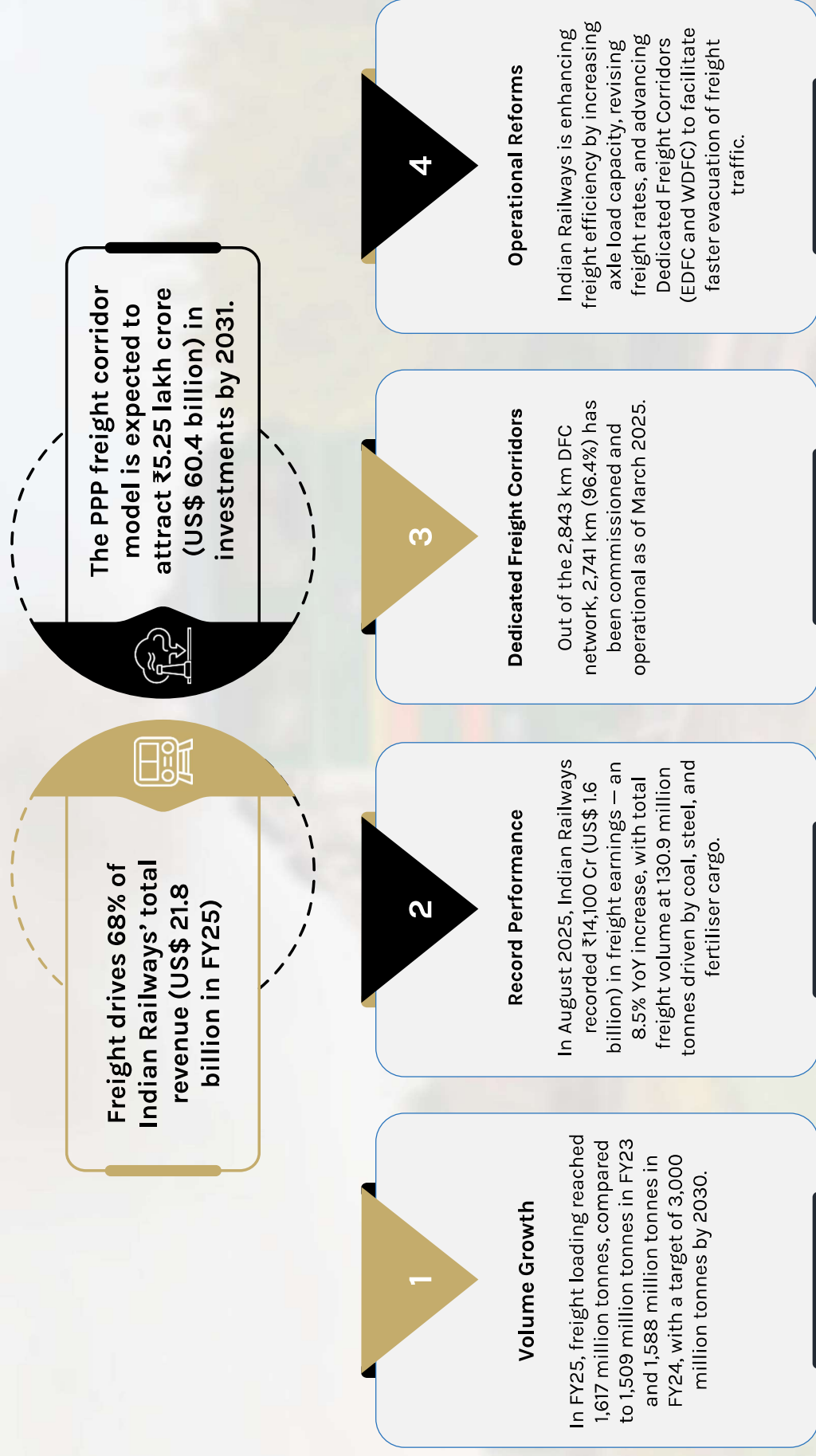
Global demand for urban mass, shared, and electric transport is projected to reach US\$ 660 billion by 2030.



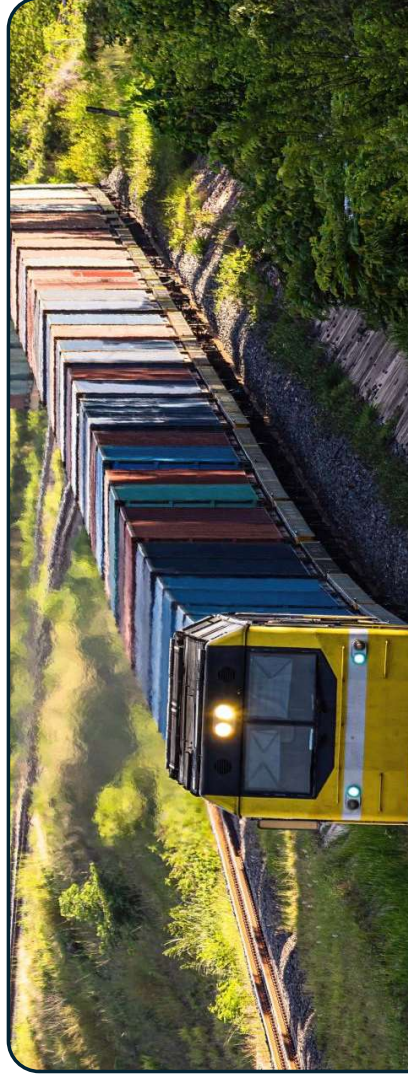
Source: [IBEF](#)

Investor Presentation

India's Rail Freight Revolution: Trends & Investment Outlook



Opportunity On Rails: Domestic Momentum & International Demand

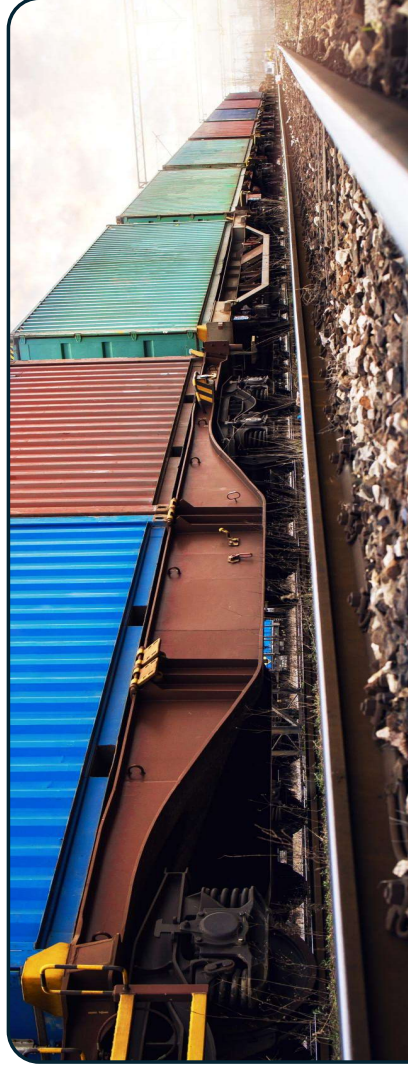


Opportunities In Indian Infrastructure & Railways

- Spanning 68,584 route km, Indian Railways operates 13,523 passenger and 11,724 freight trains daily, reinforcing its role as the country's primary mobility backbone.
- The Union Budget 2025-26 allocated ₹3.02 lakh crore (US\$ 34.7 billion) — the highest ever — towards station redevelopment, high-speed corridors, and rolling-stock modernisation.
- By March 2025, 98.83 % (68,701 km) of the broad-gauge network was electrified; the balance 811 km is targeted for completion by Q3 FY26, reducing dependence on fossil fuels and enhancing efficiency.
- FDI inflows of ₹9,163 crore (US\$ 1.43 billion) have been recorded in railway-related components (Apr 2000–Mar 2025) under the 100 % automatic route, reflecting investor confidence in India's railway infrastructure.
- The government sanctioned multiple railway infrastructure projects worth over ₹18,300 crore (US\$ 2.1 billion) to boost freight capacity, connectivity, and reduce logistics costs across six states.

Source: [IBEF](#)

Investor Presentation



Opportunities Abroad

- Indian Railways plans to export semi-high-speed Vande Bharat trains from FY26, targeting European, South American, and East Asian markets, under the 'Make in India' program.
- The Marhowrah Diesel Locomotive Factory in Bihar will export 150 ES43ACmi locomotives worth ₹3,000 crore (US\$ 345.9 million) to Guinea's Simandou iron ore project, creating 2,100+ Indian jobs.
- Since 2016, India has exported 1,000+ rail cars, 3,800 bogies, 4,000 flatpacks, and 5,000 propulsion systems to over 20 countries — including Australia, Germany, France, the UK, Canada, Brazil, and Sri Lanka.
- International institutions such as the World Bank and JICA continue to finance India's freight corridor and high-speed rail projects.

Indian Railways: Growth & Investment Landscape

Investments/Developments

- ₹16.7 lakh Cr (US\$ 194 bn) plan by 2031 to modernise 1,309 stations and expand corridors.
- ₹3.02 lakh Cr (US\$ 34.7 bn) capital outlay in FY26 – highest ever.

Key Challenges For Railway Spare Parts Manufacturers

- 95 % network electrified; full coverage by FY26; Net Zero by 2030.
- PPP projects to attract ₹5.25 lakh Cr by 2031 and ₹50 trillion by 2030.
- ₹6,798 Cr projects cleared to boost freight capacity.

Snapshots

- National Infrastructure Pipeline envisions ₹11.43 lakh crore investment till FY25.
- Freight loading reached 1,617 million tonnes in FY25; target of 3,000 million tonnes by 2030.
- 2,249 solar installations across railway stations — a 2.3x rise in five years.



Source: [IBEF](#)

Investor Presentation

FY26 Railway Budget Highlights: Expanding Capacity & Modernization



(Source: Budget PDF)

Investor Presentation

Budgetary Allocation

₹2,52,000 crore allocated for FY 2025-26, with additional ₹10,000 crore from extra-budgetary resources.

Capital Expenditure

₹2,62,000 crore set for assets, construction, and modernization, including ₹200 crore from the Nirbhaya Fund and ₹1,16,000 crore for safety projects.

Freight Growth

Indian Railways to become the world's second-largest freight carrier, targeting 1.6 billion tonnes of cargo this fiscal.

High-Speed & Electrification

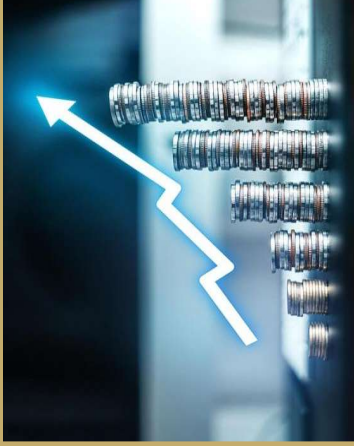
7,000 km high-speed rail network by 2047, achieving 100% electrification by FY 2025-26.

Employment & Safety

Investments will create jobs, improve travel experience, enhance safety, and support economic growth.

Accelerated Construction

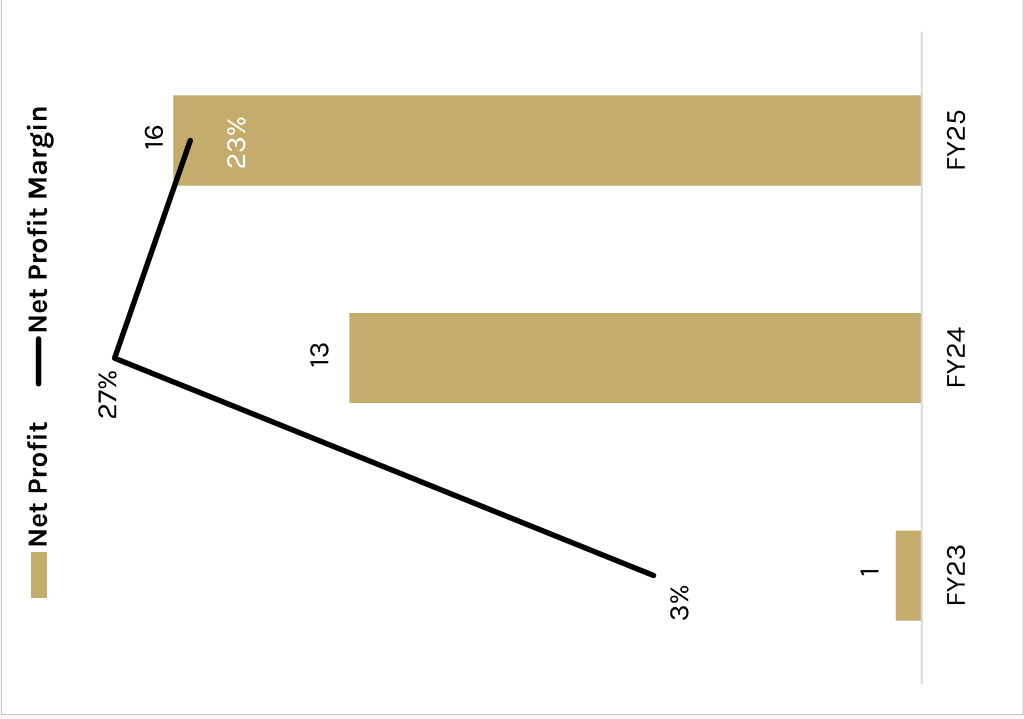
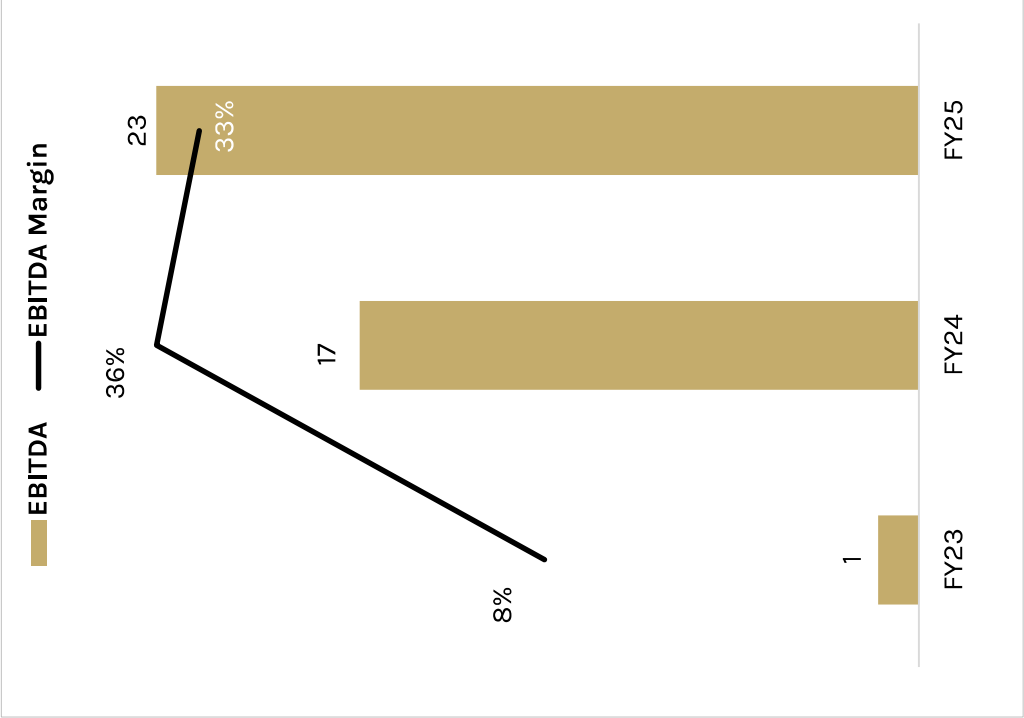
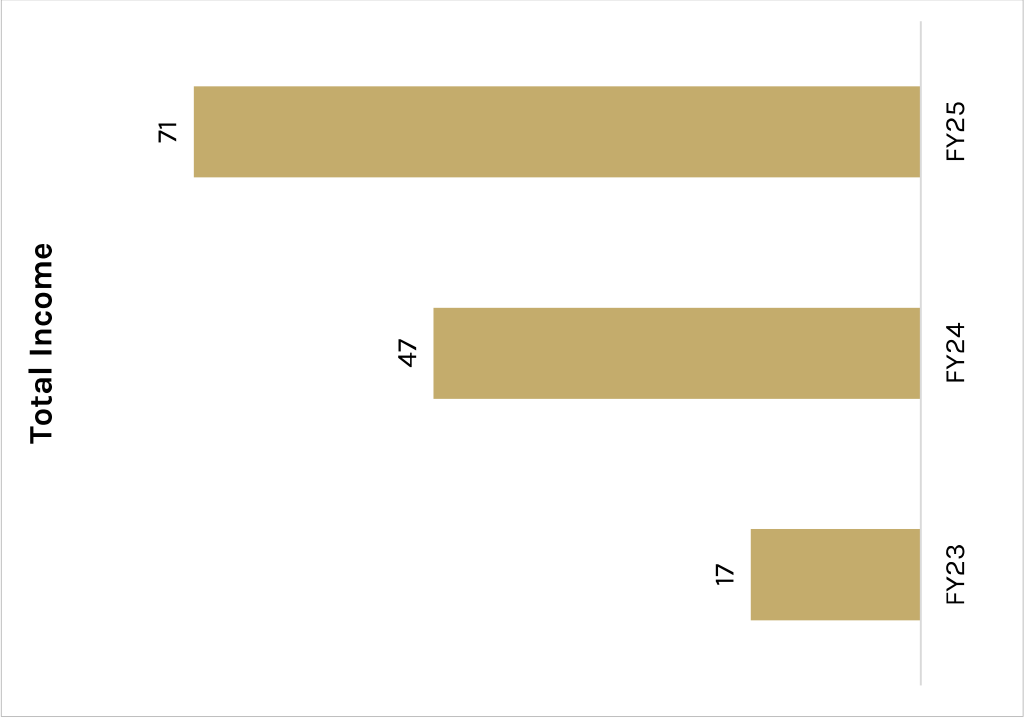
The construction of new railway lines will proceed at an accelerated pace, with a budget of ₹32,235.24 crore in FY 2025-26. Additionally, ₹4,550 crore has been allocated for gauge conversion in FY 2025-26. A major push is also being made for the doubling of tracks, with a marked budget of ₹32,000 crore in FY 2025-26.



Financial Overview

Strong Growth, Robust Margins & Sustainable Returns

Key Financial Highlights



(All Amount In ₹ Cr)

Profit & Loss Statement



(In ₹ Cr)

Particulars	FY23	FY24	FY25
Revenues	16.52	47.33	70.59
Other Income	0.03	0.12	0.22
Total Income	16.55	47.45	70.81
Raw Material Expenses	14.15	24.27	33.81
Employee Costs	0.58	1.68	3.76
Other Expenses	0.56	4.32	9.81
Total Expenditure	15.29	30.27	47.38
EBITDA	1.26	17.19	23.43
Finance Costs	0.35	1.20	1.73
Depreciation	0.34	0.80	1.52
PBT	0.57	15.19	20.18
Tax	0.00	2.61	3.73
Net Profit	0.57	12.58	16.45

Investor Presentation

Balance Sheet



(In ₹ Cr)

Equities & Liabilities	FY23	FY24	FY25
Equity	2.28	3.88	14.27
Other Equity	3.45	15.86	30.33
Non Controlling Interest	0.00	0.05	0.09
Net Worth	5.74	19.74	44.60
Non Current Liabilities			
Non Current Borrowings	8.25	8.32	6.22
Lease Liabilities	0.00	0.00	0.00
Deferred Tax Liability	0.00	0.28	0.64
Long Term Provision	0.00	0.02	0.05
Total Non Current Liabilities	8.25	8.62	6.91
Current Liabilities			
Current Borrowings	0.00	9.07	7.43
Lease Liabilities	0.00	0.00	0.00
Trade Payables	-0.50	0.00	0.51
Current Tax Liabilities (Net)	0.00	0.26	3.34
Short Term Provisions	0.00	0.00	0.01
Other Current Liabilities	0.00	0.75	0.62
Total Current Liabilities	-0.49	10.08	11.91
Total Equity & Liabilities	13.50	38.50	63.51

Investor Presentation

Assets	FY23	FY24	FY25
Non Current Assets			
Fixed assets	8.00	21.64	32.14
Non Current Investments	0.02	0.00	2.27
Other Non Current Financial Assets	0.00	1.94	2.84
Deferred Tax Assets (Net)	0.00	0.00	0.00
Other Non Current Assets	0.00	0.31	3.10
Total Non Current Assets	8.02	23.88	40.35
Current Assets			
Inventories	0.55	3.54	8.63
Trade receivables	3.01	8.46	10.42
Cash & Bank Balance	0.98	2.00	0.53
Other Current Financial Assets	0.20	0.07	0.00
Current Tax Assets (Net)	0.00	0.00	0.00
Other Current Assets	0.73	0.55	3.59
Total Current Assets	5.48	14.61	23.16
Total Assets	13.50	38.50	63.51

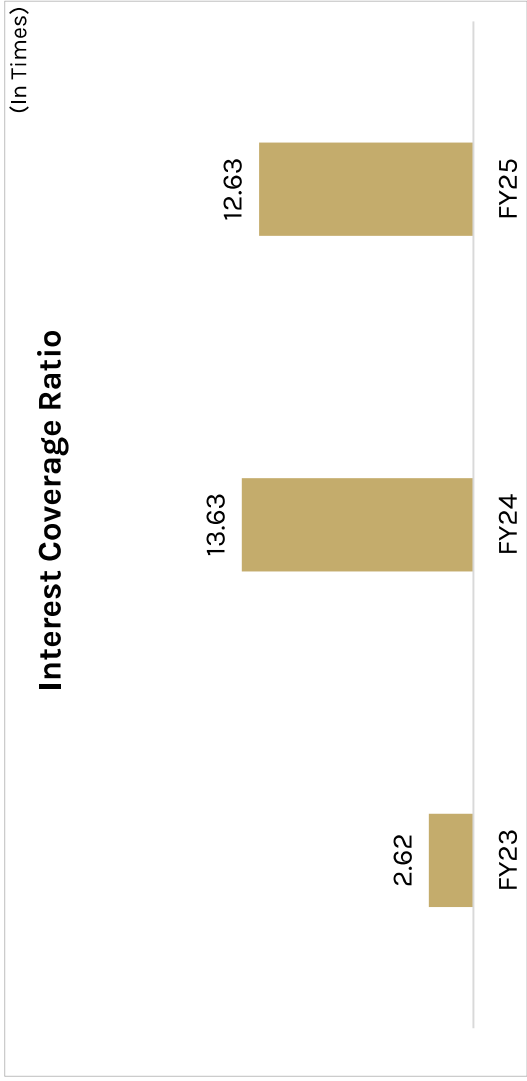
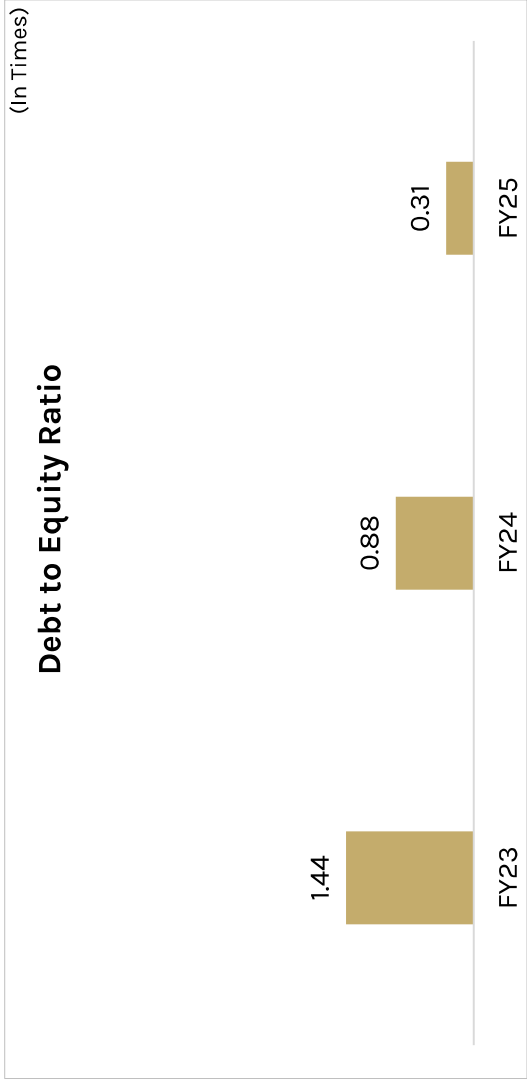
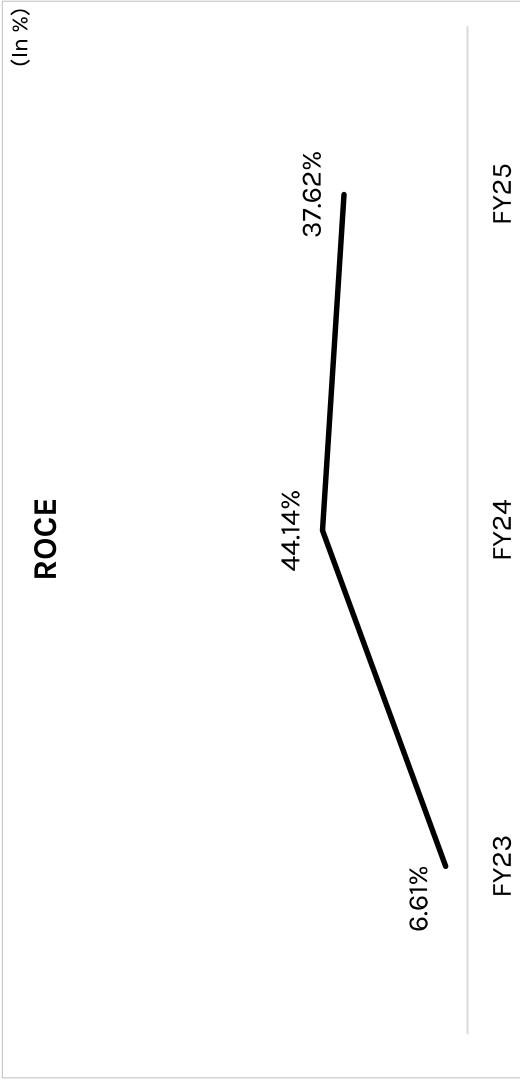
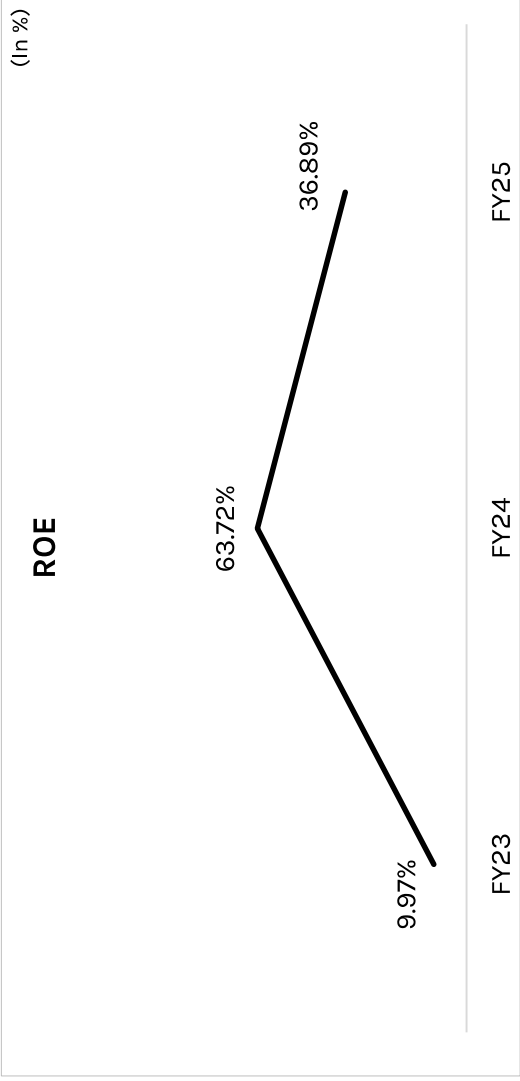
Cash Flow Statement



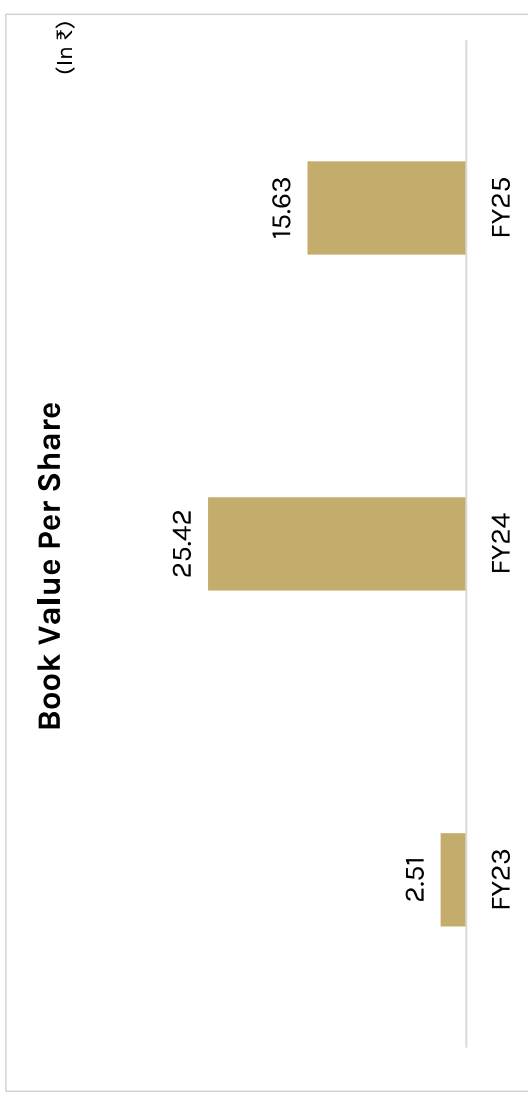
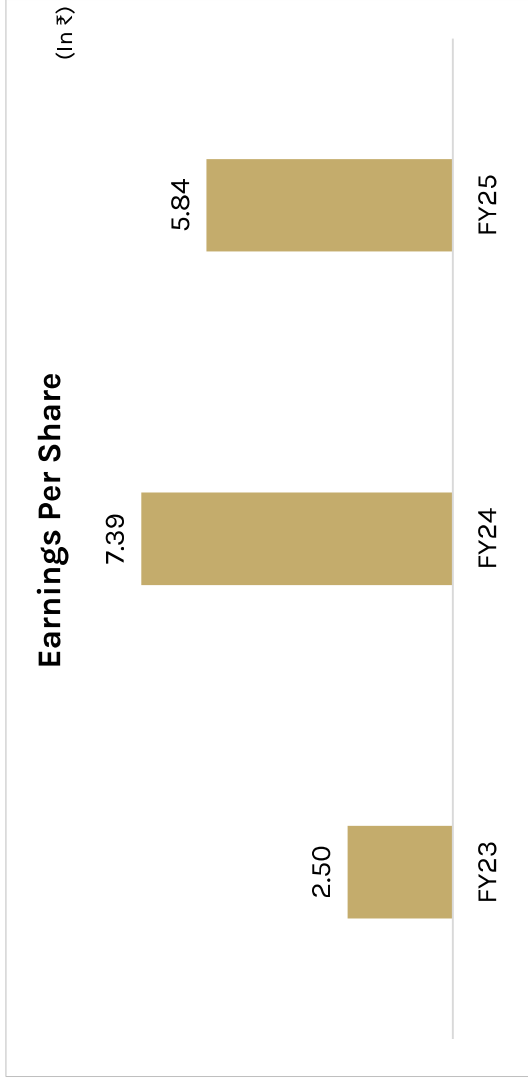
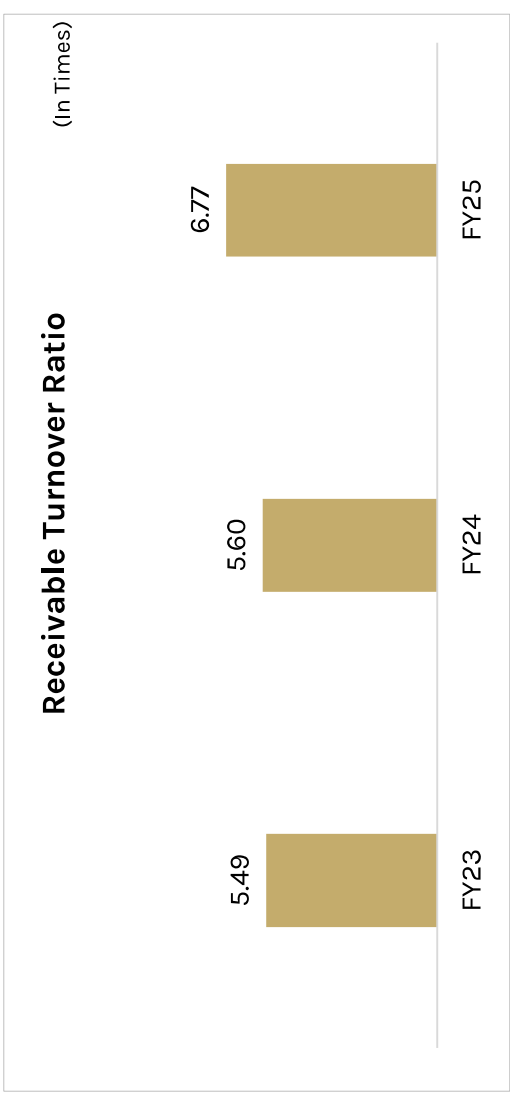
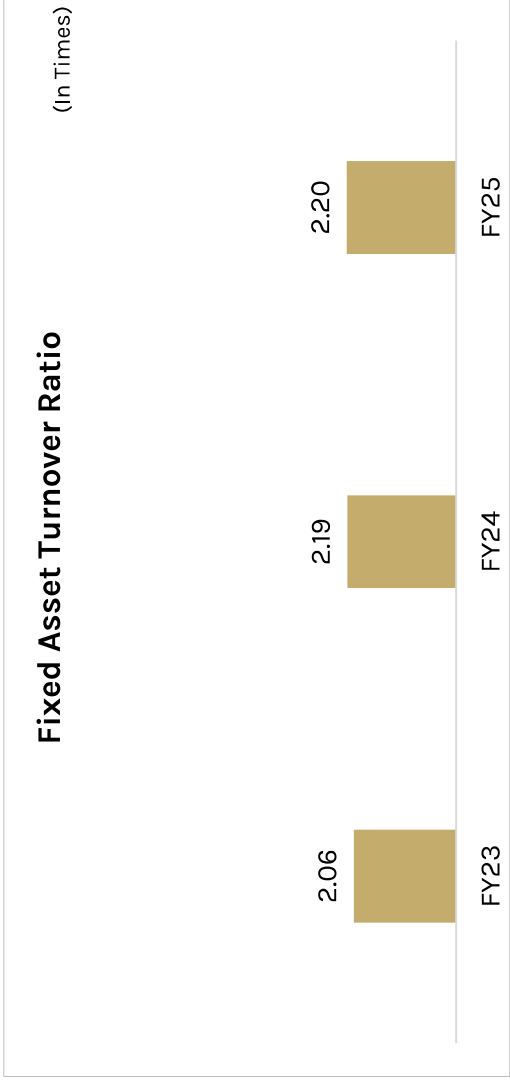
Particulars	FY23	FY24	FY25
Cash Flow from Operating Activities	-1.95	7.67	12.28
Cash Flow from Investing Activities	-7.54	-16.22	-17.11
Cash Flow from Financing Activities	10.42	9.57	3.365
Net Cash Flow	0.93	1.02	-1.47

(In ₹ Cr)

Key Ratios



Key Ratios





Growth Overview

Expanding Capacity, Innovation & Market Reach

Competitive Strengths: Market Leadership & Operational Excellence



Fully Equipped & RDSO Approved Manufacturing Facility

The Company operates a state-of-the-art manufacturing facility in Uttarakhand with an expanded capacity of 8,087 MTPA, ensuring high efficiency and customized production.



Strategically Located Manufacturing Facility

The Company's Uttarakhand facility benefits from proximity to raw materials and low power tariffs, enhancing cost efficiency and operating margins.



Quality Assurance & Control

As a "Class A" foundry certified by Indian Railways, the company ensures high-quality standards with ISO certifications and in-house testing for rigorous quality control.



Late Mover Advantage

- The company is equipped with state-of-the-art machinery, including Thyristor-controlled PLC ARC systems, electric heat treatment furnaces, CNC machines, and advanced testing equipment, enabling significantly greater efficiency compared to peers using older-generation equipment.
- As a newer entrant, the company has integrated the latest technologies from inception, avoiding costly downtime and margin pressures linked to midstream upgrades.
- This strategic advantage supports higher operational efficiency and stronger profit margins.

Business Strategies: Expanding Capabilities & Market Reach



Continue To Focus On Improving Operational Efficiencies

The Company leverages technology, automation, and data analytics to enhance efficiency, reduce costs, and upgrade product quality to meet evolving customer needs.

Setting Up Of New Manufacturing Facility:

The Company is expanding its product portfolio with a new manufacturing facility in Uttar Pradesh for bogies and couplers, enhancing market presence and export opportunities.



Expand Customer Base & Geographic Reach:

The Company aims to expand its customer base domestically and globally by diversifying offerings, strengthening market reach, and establishing a new manufacturing facility.

Expanding RDSO Approval For Additional Products:

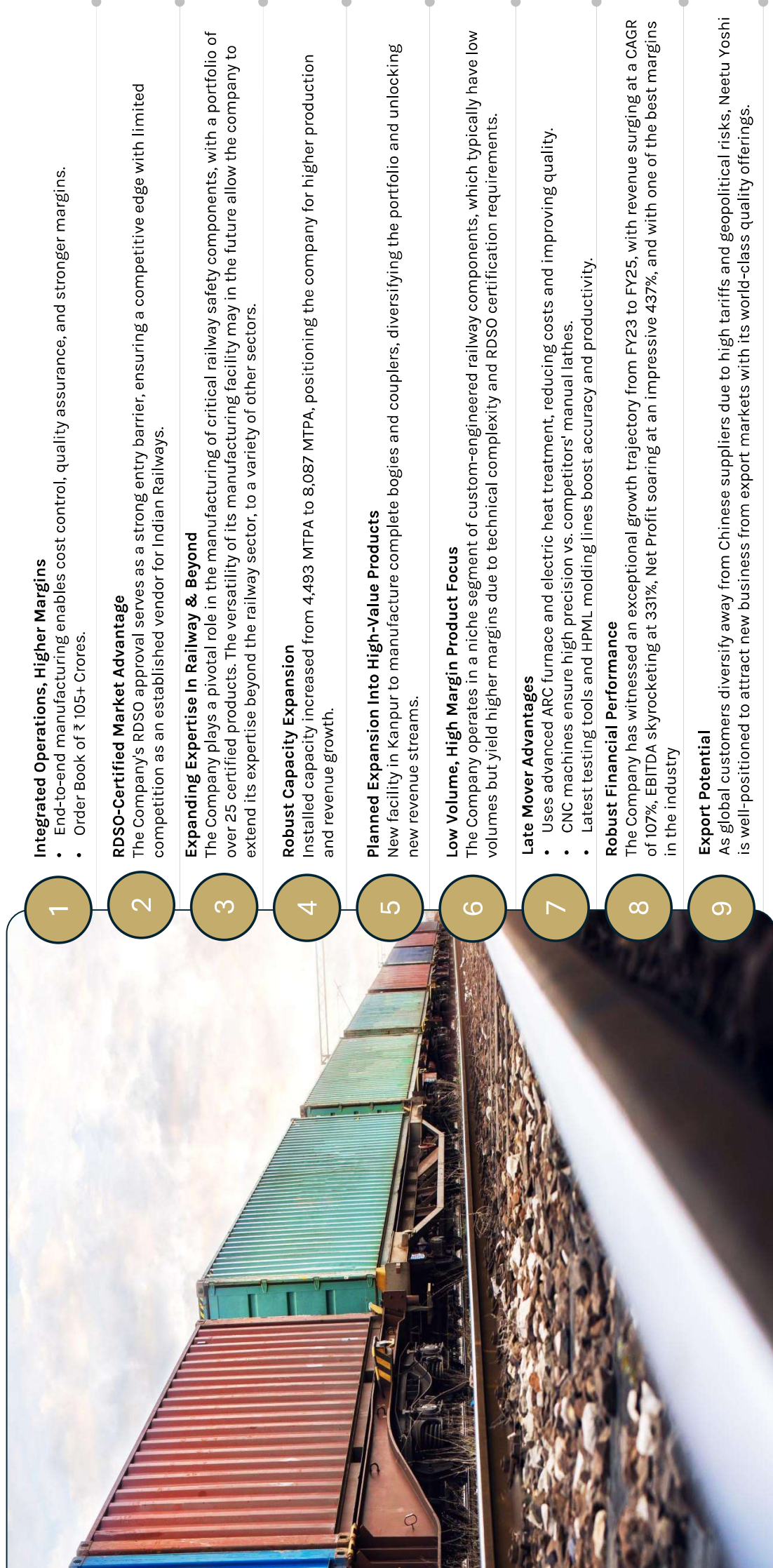
RDSO approval strengthens the company's market position, with ongoing efforts to expand certified products and become a preferred Indian Railways supplier.



Focus On Advanced Technology Products:

The Company focuses on advanced technology products and process innovations to enhance quality, expand its portfolio, and strengthen customer relationships.

Investment Rationale: Why Invest In Neetu Yoshi Limited



Stock Data

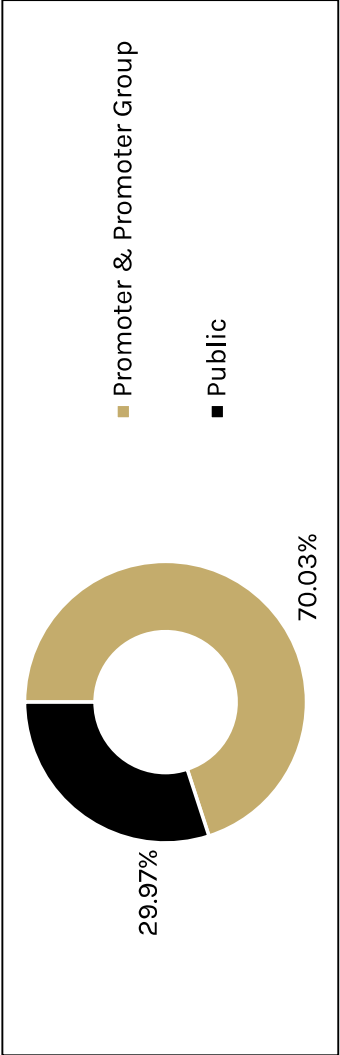


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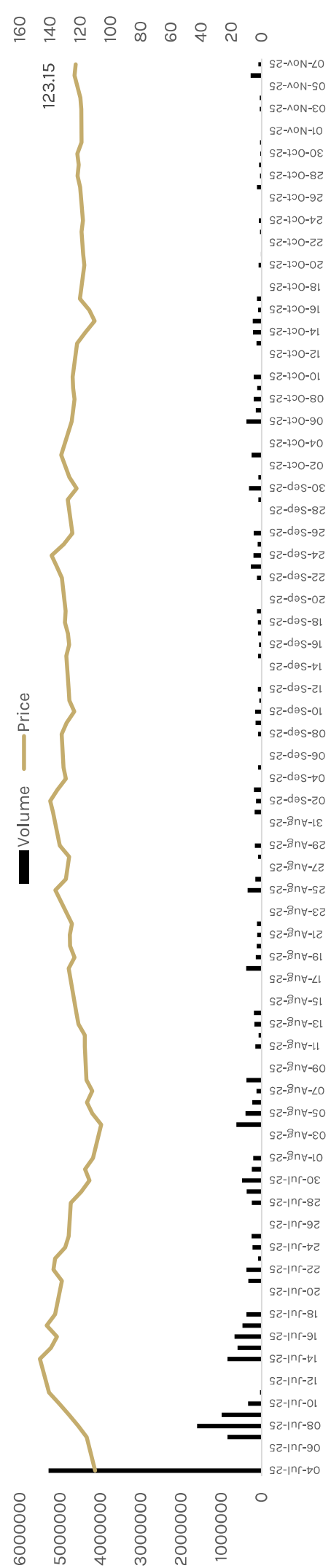
Share Holding Pattern

As on 07-11-2025	
Share Price (₹)	123.15
Market Capitalization (₹ Cr)	477.98
No. of Shares Outstanding	3,88,12,600
Face Value (₹)	5.00
52 week High-Low (₹)	148.70 – 100.20

As on 30-09-2025

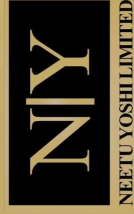


Share Performance From 04 July 2025 Till Date



Source - NSE

Thank You



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