PAN HR
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PAN HR SOLUTION LIMITED

To, **Date: 25.08.2026**
BSE Limited
Listing & Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, 400001,
Maharashtra, India

Company Symbol : PANHR
Company Scrip Code : 544698
Company ISIN : INE1N9E01015

Subject: Intimation regarding Corrigendum to the Independent Auditor's Report dated 29th May 2026 for the Financial Year ended 31st March 2026

Dear Sir/Ma'am,

Pursuant to the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Statutory Auditors of the Company, **M/s. Vinay I Aggarwal & Associates, Chartered Accountants**, have issued a Corrigendum dated **25th August 2026** to their Independent Auditor's Report dated **29th May 2026** on the Financial Statements of the Company for the financial year ended 31st March 2026.

The Corrigendum has been issued to rectify certain inadvertent **typographical and clerical errors in Clause (x)(a) and Clause (x)(b) of Annexure 'B' (Report on the Companies Auditor's Report Order – CARO 2020)** forming part of the Independent Auditor's Report, wherein the references relating to the Initial Public Offer and private placement/preferential allotment were inadvertently interchanged.

The Statutory Auditors have clarified that the correction is purely clerical and typographical in nature and accurately reflects the facts verified by them. They have further confirmed that:

1. there is **no change in their final audit opinion**, which remains unmodified (unqualified);
2. there is **no impact, change or alteration in any financial figures** or in the Financial Statements of the Company, including the Balance Sheet, Statement of Profit and Loss, Cash Flow Statement and Notes to Accounts; and
3. the Corrigendum shall be read in conjunction with and forms an integral part of the Independent Auditor's Report dated 29th May 2026.

Accordingly, we are submitting herewith a copy of the Corrigendum issued by the Statutory Auditors for your information and records.

You are requested to take the same on record.

Thanking you,

Yours Faithfully,

For PAN HR SOLUTION LIMITED
(Formerly Known as PAN HR Solution Private Limited)

RAJEEV KUMAR
Digitally signed by RAJEEV KUMAR
Date: 2026.08.25 16:18:08 +05'30'

Rajeev Kumar
Chairman & Managing Director
DIN: 07368623

Place: Noida

Encl.: Corrigendum dated 25th August 2026 issued by M/s. Vinay I Aggarwal & Associates, Chartered Accountants

Vinay I Aggarwal & Associates
CHARTERED ACCOUNTANTS
Head Office: AN-10B, Shalimar Bagh, New Delhi – 110088
Phones: 9717203270; Email:akashgoelca@gmail.com
GST No.: 07AAMFV8567B1ZR

Date: 25th August 2026

To,
The Audit Committee & The Board of Directors,
PAN HR SOLUTION LIMITED
A-42/3, 2nd Floor, Goldmine Tower,
Sector 62, Noida, Uttar Pradesh, 201301

Subject: Corrigendum to the Independent Auditor's Report dated 29th May 2026 for the Financial Year ended 31st March 2026.

Dear Sirs / Ma'am,

We, **M/s. Vinay I Aggarwal & Associates**, Chartered Accountants, the Statutory Auditors of **PAN HR SOLUTION LIMITED** ("the Company"), refer to our Independent Auditor's Report dated 29th May 2026, issued on the Financial Statements of the Company for the financial year ended 31st March 2026.

We wish to bring to your attention that an inadvertent typographical and clerical error has been noted in **ANNEXURE 'B' (Report on the Companies Auditor's Report Order - CARO 2020)** attached to our Independent Auditor's Report. Specifically, the text in Clause (x)(a) and Clause (x)(b) regarding the Initial Public Offer (IPO) and Preferential Allotment got interchanged and instead of word private placement and preferential allotment initial public offer or further public offer was printed.

Kindly note and read the following correction in **ANNEXURE 'B'** of the original Audit Report:

1. Text Inadvertently Printed Originally:

x. a) In our opinion and according to the information and explanation given to us, the Company has not raised by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.
b) In our opinion and according to the information and explanations given to us, the company has made the initial public issue during the year and complied with all the conditions.

2. Corrected and Substituted Text to be Read As:

x. a) In our opinion and according to the information and explanation given to us, the Company has raised by way of initial public offer and conditions under Companies Act are duly complied with and as on year end the funds so raised have not yet been utilised and remain unutilised, pending deployment for the purposes specified in the offer documents.

b) In our opinion and according to the information and explanations given to us, the company has not made any private placement and preferential allotment during the year. Therefore, the provisions of Clause (x)(b) of paragraph 3 of the order are not applicable to the Company.

VINAY I AGGARWAL & ASSOCIATES
FRN 019631N
CHARTERED ACCOUNTANTS

We hereby explicitly clarify and confirm that:

1. This correction is purely **clerical and typographical** in nature to reflect the true facts already verified by us via the IPO funds utilization records.

2. There is **absolutely NO change in our final audit opinion**, which remains completely unmodified (unqualified opinion).

3. There is **NO impact, change, or alteration** to any financial figures, Balance Sheet, Profit & Loss account, Cash Flow statement, or Notes to Accounts approved on 29th May 2026.

This corrigendum shall be read in conjunction with and forms an integral part of our Independent Auditor's Report dated 29th May 2026. We request the Audit Committee and the Board of Directors to kindly take this on record and authorize the necessary intimation to the Stock Exchanges.

Thanking you,

For M/s. Vinay I Aggarwal & Associates
Chartered Accountants
Firm Registration No 019631N

VINAY I AGGARWAL & ASSOCIATES FRN 019631N CHARTERED ACCOUNTANTS

CA Shobhit Gupta
Partner
Membership No: 502897