PANCHATV BHARAT LIMITED

(Formerly Known as Panchatv Bharat Private Limited)
CIN: U13999DL2024PLC427903, **Website:** www.panchatvlimited.com
Registered Office: IX/3615Sat Narayan Mandir Gali, Gandhi Nagar, Delhi 110031
Corporate Office: B-806, Titanium Business Park, Makarba, Ahmedabad- 380051
Email ID:info@panchatvlimited.com, **MobileNo:** 9510418762

Date: November 13, 2026

To,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 544926 | Scrip ID: PANCHATV | ISIN: INE0VXN01011

Sub: **Outcome of Board Meeting held on 13th November, 2026**

Dear Sir / Madam,

We wish to inform you that pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held on 13 November, 2026, inter alia, have considered and approved the following —

1. **Financial Results:**
   a. Unaudited Financial Results for the half year ended 30 September, 2026.

   b. Limited Review Report on Unaudited Financial Results for the half year ended a. Unaudited Financial Results for the half year ended 30 September, 2026.

   Unaudited Financial Results along with Limited Review Report for the half year ended 30 September 2026 is enclosed as "**Annexure-A"**.

2. Statement on deviation or variation for proceeds of public issue, rights Issue, preferential issue, qualified Institutions placement etc. for the quarter ended 30 September, 2026, is enclosed as "**Annexure-B".**

3. **Appointment of Auditors:**

   a. Appointment of Internal Auditor:

   The Board, based on the recommendation of the Audit Committee has approved appointment of M/s Rakesh Shah & Co., Chartered Accountants (FRN: 044972N) as the Internal Auditor of the Company for the financial year 2026-2027.

   The information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, as amended from time to time, is enclosed as "**Annexure-C**" to this letter.

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Email ID:info@panchatvlimited.com, **MobileNo:** 9510418762

The Board meeting commenced at 1:10 p.m. and concluded at 2:15 p.m.

Thanking you,
Yours faithfully,

For PANCHATV BHARAT LIMITED

SANJAY GUPTA
Digitally signed by SANJAY GUPTA
Date: 2026.11.13 14:36:54 +05'30'

SANJAY GUPTA
Managing Director
(DIN: 10537809)

Date: 13/11/2026
Place: Delhi

PANCHATV BHARAT LIMITED (Formerly known as Panchatv Bharat Private Limited)
Statement of Unaudited Assets and Liabilities as at 30 September 2026
(All amounts in Rupees lakhs, unless otherwise stated)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	585 10	409 50
Reserves and surplus	2,912.37	852 91
	3,497.47	1,262.41
Non-current liabilities		
Long-term borrowings	514 95	359 65
Deferred tax liabilities (net)	2 80	
Other long-term liabilities	-	
Long-term provisions	-	
	517.75	359.65
Current liabilities		
Short-term borrowings	597.76	1,057 93
Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	562.06	426.87
Other current liabilities	38.87	31 14
Short-term provisions	176 88	239 57
	1,375.57	1,755.51
TOTAL	5,390.79	3,377.57
ASSETS		
Non-current assets		
Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	491 95	13 33
(ii) Intangible assets	-	
(iii) Capital work-in-progress	-	
(iv) Intangible assets under development	-	
Non current investments	-	
Deferred tax assets (net)	-	
Long-term loans and advances	4 13	0 76
Other non-current assets	-	
	496.08	62 02
Current assets		76.10
Inventories	1,891 29	1,685 86
Trade receivables	1,740 34	979 91
Cash and cash equivalents	728 97	60 16
Short-term loans and advances	439.13	505 57
Other current assets	94 99	69 96
	4,894.71	3,301.47
TOTAL	5,390.79	3,377.57

For JVA & Associates
Chartered Accountants
Firm's Registration Number: [illegible]

Vaibhav Jain, [illegible]
Partner
Membership Number: 518200
Place: Delhi
Date : 13 Nov 2026
UDIN : 26518200XXHLTV2772

For PANCHATV BHARAT LTD

For & On Behalf of Board of Directors
PANCHATV BHARAT LIMITED (Formerly known as Panchatv Bharat Private Limited)

Sanjay Gupta
Managing Director
DIN [illegible]

Place: Delhi
Date : 13-Nov-2026

For PANCHATV BHARAT LT

Sooraj Gupta
Whole Time Director
DIN: 10537810

Place: Delhi
Date : 13-Nov-2026

Mohan Mishra
Chief Financial Officer
PAN. AMRPM7775P

Place: Delhi
Date : 13-Nov-2026

PANCHATV BHARAT LIMITED (Formerly known as Panchatv Bharat Private Limited)
Statement of Unaudited Financial Results for the half year ended 30 September 2026
(All amounts in Rupees lakhs, unless otherwise stated)

Particulars	Half year ended 30 September 2026 (Unaudited)	Year ended 31 March 2026 (Audited)
INCOME		
Revenue from operations	1,911.89	5,685.11
Other income	(0.75)	2.17
Total income	**1,911.14**	**5,687.27**
EXPENSES		
Cost of materials consumed	934.83	564.97
Purchases of stock-in-trade	460.03	4,417.04
Changes in inventories of finished goods, work-in-progress and stock-in-trade	126.03	(369.97)
Employee benefits expense	37.09	68.95
Finance costs	88.93	117.39
Depreciation and amortisation expense	8.49	2.55
Other expenses	79.96	340.20
Total expenses	**1,735.36**	**5,141.13**
Profit before exceptional and extraordinary items and tax	**175.78**	**546.14**
Exceptional items	-	-
Prior period items	-	-
Profit before tax	**175.78**	**546.14**
Tax expense:		
(1) Current tax	44.24	138.26
(2) Tax relating to earlier years	-	-
(3) Deferred tax	3.56	3.58
	47.79	**141.84**
Profit for the period	**127.98**	**404.30**
Earnings per equity share (face value of ₹10 each)		
(1) Basic (in ₹)	3.03	9.87
(2) Diluted (in ₹)	3.03	9.87

For JVA & Associates
Chartered Accountants
Firm's Registration Number: 026849N

Vaibhav Jain, FCA
Partner
Membership Number: 518200
Place: Delhi
Date : 13-Nov-2026
UDIN : 26518200XXHLTV2772

For & On Behalf of Board of Directors
PANCHATV BHARAT LIMITED (Formerly known as Panchatv Bharat Private Limited)

For PANCHATV BHARAT LTD
Director

Sanjay Gupta
Managing Director
DIN: 10537809

Place: Delhi
Date : 13-Nov-2026

For PANCHATV BHARAT LTD
Director

Sooraj Gupta
Whole Time Director
DIN: 10537810

Place: Delhi
Date : 13-Nov-2026

Mohan Mishra
Chief Financial Officer
PAN: AMRPM7775P

Place: Delhi
Date : 13-Nov-2026

PANCHATV BHARAT LIMITED (Formerly known as Panchatv Bharat Private Limited)
Statement of Unaudited Cash Flow for the half year ended 30 September 2026
(All amounts in Rupees lakhs, unless otherwise stated)

Particular	Half year ended 30 September 2026 (Unaudited)	Year ended 31 March 2026 (Audited)
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	**175.78**	**546.15**
Adjustments for:		
Depreciation and amortisation	8.49	2.55
Finance cost	88.93	97.21
Interest income	0.75	-
Operating profit before working capital changes:	**273.95**	**645.90**
Adjustments for:		
Decrease/ (Increase) in inventories	(205.43)	(616.74)
Decrease/ (Increase) in trade receivables	(760.42)	(121.87)
Decrease/ (Increase) in long-term loans and advances	(4.13)	-
Decrease/ (Increase) in other current assets	(71.58)	(38.01)
Decrease/ (Increase) in short-term loans and advances	(383.55)	(476.49)
(Decrease)/ Increase in trade payables	135.18	(500.12)
(Decrease)/ Increase in provisions	0.67	5.40
(Decrease)/ Increase in other current liabilities	15.12	19.77
Cash generated from/ (used) in operations	**(1,000.18)**	**(1,082.16)**
Less: Direct taxes paid (net of refunds)	(107.60)	(2.95)
Net cash flow from/ (used) in operating activities	**(1,107.78)**	**(1,085.11)**
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, including CWIP and capital advances	(37.12)	(0.32)
Investment in bank deposits (having original maturity of more than three months)	(600.00)	(62.02)
Long term loans and advances (advance for property) – refund/(given)	-	362.00
Interest income	-	-
Net cash flow from/ (used) in investing activities	**(637.12)**	**299.66**
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of equity share capital	2,458.40	-
Proceeds from long-term borrowings	217.59	73.18
Proceeds from short term borrowings	-	570.49
Repayment of short-term borrowings	(522.45)	-
Finance cost	(96.32)	(97.21)
Share issue expenses	(305.53)	-
Adjustment in reserves due to change in value (refer note 4)	-	(45.58)
Net cash flow from/ (used) in financing activities	**1,751.70**	**500.88**
Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
Net increase/(decrease) in cash and cash equivalents (A + B + C + exchange differences)	**6.79**	**(284.57)**
Opening Cash and Cash equivalents	60.16	344.73
Closing Cash and Cash equivalents	**66.95**	**60.16**

JVA & ASSOCIATES Chartered Accountants FRN # 026845N

For PANCHATV BHARAT LTD

Director

For PANCHATV BHARAT LTD

Director

PANCHATV BHARAT LIMITED (Formerly known as Panchatv Bharat Private Limited)
Statement of Unaudited Cash Flow for the half year ended 30 September 2026
(All amounts in Rupees lakhs, unless otherwise stated)

Particular	Half year ended 30 September 2026 (Unaudited)	Year ended 31 March 2026 (Audited)
Reconciliation of Cash & Bank Balance		
Components of cash and cash equivalents	**As at 30 September 2026**	**As at 31 March 2026**
Cash and cheque on hand	42.01	12.60
With bank		
In current account	24.94	47.55
In deposit		
Cash & Cash Equivalent	**66.95**	**60.16**
Other Bank Balances	662.02	
Total cash and cash equivalents (refer note 16)	**728.97**	**60.16**

The cash flow statement has been prepared under the 'Indirect Method' as set out in Accounting Standard 3 – Cash Flow Statements. Comparative figures for the year ended 31 March 2026 are as per the audited financial statements of the Company.

For JVA & Associates
Chartered Accountants
Firm's Registration Number: 026849N

Vaibhav Jain, FCA
Partner
Membership Number: 518200
Place: Delhi
Date : 13-Nov-2026
UDIN : 26518200XXHLTV2772

For & On Behalf of Board of Directors
PANCHATV BHARAT LIMITED (Formerly known as Panchatv Bharat Private Limited)

For PANCHATV BHARAT LTD. FOR PANCHATV BH...
Director

Sanjay Gupta
Managing Director
DIN: 10537809

Place: Delhi
Date : 13-Nov-2026

Sooraj Gupta
Whole Time Director
DIN: 10537810

Place: Delhi
Date : 13-Nov-2026

Mohan Mishra
Chief Financial Officer
PAN: AMRPM7775P

Place: Delhi
Date : 13-Nov-2026

Notes to the Unaudited Financial Results for the half year ended 30 September 2026

1. The above unaudited financial results for the half year ended 30 September 2026 have been prepared by the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), and were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on Friday, 13 November 2026. The results have been subjected to a "Limited Review" by the Statutory Auditors, M/s JVA & Associates, Chartered Accountants (FRN: 026849N), and they have issued an unmodified review report thereon.
2. These financial results have been prepared in accordance with the Accounting Standards ("AS") prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 (the Company, being listed on the SME platform, is exempt from the applicability of Ind AS under Rule 4(2)(a) of the Companies (Indian Accounting Standards) Rules, 2015), and in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024.
3. The Company does not have any subsidiary, associate or joint venture company as on 30 September 2026.
4. The Company operates in a single business segment. Accordingly, separate segment reporting under AS 17 "Segment Reporting" is not applicable.
5. During the half year, the Company completed its Initial Public Offer (IPO) and allotted 17,56,000 equity shares of face value ₹10 each at an issue price of ₹140 per share (including a premium of ₹130 per share) on 16 September 2026, aggregating ₹2,458.40 lakhs. The equity shares of the Company were listed on the SME platform of BSE Limited (BSE SME) w.e.f. 18 September 2026. Share issue expenses of ₹351.33 lakhs have been adjusted against the securities premium in accordance with Section 52 of the Companies Act, 2013.
6. Earnings per share for the half year have been computed on the weighted average number of equity shares outstanding during the period, taking into account the shares allotted under the IPO from the date of allotment. EPS for the half year is not annualised.
7. As the Company has been listed during the current period, the half yearly financial results are prepared by the Company for the first time. Hence, figures for the corresponding six months ended 30 September 2025 are not applicable, and comparatives have been presented for the audited year ended 31 March 2026.
8. The above financial results have been prepared following the same accounting policies as those followed in the most recent annual financial statements for the year ended 31 March 2026.
9. Previous period figures have been regrouped/rearranged wherever necessary to make them comparable with the current period.
10. The above financial results are available on the Company's website (https://www.panchatvlimited.com/) and on the website of the stock exchange.

For PANCHATV BHARAT LIMITED
Sanjay Gupta
Managing Director
DIN: 10537809

Place: Delhi
Date: 13-11-2026

For PANCHATV BHARAT LTD

Director

JVA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Unaudited Half Yearly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Panchatv Bharat Limited
(Formerly known as Panchatv Bharat Private Limited)

1. We have reviewed the accompanying statement of unaudited financial results of Panchatv Bharat Limited ("the Company") for the half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. 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. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circulars issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms **to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain, FCA
Partner
M. No.: 518200
UDIN: 26518200XXHLTV2772

Place: Ghaziabad
Date: 13-11-2026

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ANNEXURE B

STATEMENT OF DEVIATION OR VARIATION IN UTILISATION OF ISSUE PROCEEDS

For the period ended September 30, 2026

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following statement is submitted in respect of the proceeds raised through the Company's Initial Public Offering (IPO).

A. GENERAL INFORMATION

Name of listed entity	Panchatv Bharat Limited
Mode of fund raising	Public Issue (IPO)
Date of raising funds	September 18, 2026
Amount raised (₹)	₹ 2458.40 Lakhs
Report filed for quarter ended / period ended	September 30, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a deviation / variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	The Audit Committee has reviewed the statement of utilisation of IPO proceeds for the quarter ended September 30, 2026 and noted that the proceeds raised through the Initial Public Offer (IPO) have been utilised in accordance with the objects specified in the Prospectus. The Audit Committee further noted that there has been no deviation or variation in the utilisation of IPO proceeds from the objects stated in the Prospectus and the funds have been utilised for the intended purposes. Accordingly, the Audit Committee expressed its satisfaction with the utilisation of IPO proceeds and took the statement on record.
Comments of the auditors, if any	NA
Objects for which funds have been raised and where there has	NA

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been a deviation, in the following table:	

B. OBJECT-WISE UTILISATION OF ISSUE PROCEEDS COMPLETE THE FOLLOWING TABLE USING THE OBJECTS AND AMOUNTS STATED IN THE COMPANY'S OFFER DOCUMENT AND RECONCILE THE ACTUAL UTILISATION WITH THE MONITORING AGENCY REPORT.(AMOUNT IN LAKHS)

Original object	Modified object, if any	Original allocation (₹)	Modified allocation (₹)	Funds utilised (₹)	Amount of deviation / variation for the quarter according to applicable object (₹)	Remarks if any
Funding capital expenditure towards the purchase of property and its renovation, modernization and fit-out	NIL	600.00	NIL	NIL	NIL	NA
Funding the Company's working capital requirements	NIL	1,150.00	NIL	748.70	NIL	NA
General corporate purposes	NIL	366.88	NIL	65.58	NIL	NA
Public Issue Expenses	NIL	341.52	NIL	341.52	NIL	NA

For Panchatv Bharat Limited

SANJAY GUPTA Digitally signed by SANJAY GUPTA Date: 2026.11.13 14:37:26 +05'30'

Sanjay Gupta
Managing Director
DIN: 10537809

Place: Delhi
Date: 13/11/2026

To,

The Board of Directors

Panchatv Bharat Limited

Ground Floor, Property No. IX/3615,

Sat, Narayan Mandir Gali, Gandhi Nagar,

East Delhi, India, 110031

Subject: Certificate regarding utilisation of IPO proceeds for inclusion in the Statement of Deviation / Variation

We are the Statutory Auditors of Panchatv Bharat Limited ("the Company"). This certificate is issued in connection with **Statement on Deviation or Variation for Proceeds of Public Issue** required to be filed on half yearly basis under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Company is responsible for maintaining proper records of the proceeds raised through its Initial Public Offer ("IPO"), utilisation thereof, and for preparing the statement of utilisation against the objects stated in the offer document. Our responsibility is to examine the relevant books of account, records, supporting documents and explanations made available to us and report on the matters specified below, in accordance with the scope of work agreed for this certificate.

Based on our examination of the records and explanations provided to us, we report that:

(a) The IPO proceeds raised by the Company amounted to ₹ 2458.40 Lakhs

(b) The objects and amounts disclosed in the offer document and the utilisation reported by the Company for the period ended September 30, 2026 are summarised as under:

JVA & ASSOCIATES ★ Chartered Accountants ★ FRN # 026849N

Object as per offer document	Amount disclosed ((₹ in Lakhs)	Actual utilisation till 30.09.2026 (₹ in Lakhs)	Remarks / explanation
Funding capital expenditure towards the purchase of property and its renovation, modernisation and fit-out	600.00	NIL	NIL
Funding the Company's working capital requirements	1,150.00	748.70	NIL
General corporate purposes	366.88	65.58	NIL
Public Issue Expenses	341.52	341.52	NIL

(c) Fund(s) utilized as above were for the purposes stated in the offer document

For JVA & Associates

Chartered Accountants

Firm Registration No.: 026849N

JVA & ASSOCIATES ★ Chartered Accountants ★ FRN # 026849N

Vaibhav Jain

Membership No.: 518200

UDIN: 26518200YJBMV04158

Place: Ghaziabad

Date: 13-11-2026

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ANNEXURE- C

Details as required under Regulation 30 read with Schedule III of SEBI LODR Regulations read with SEBI Master Circular for Listing Regulations (Circular no. HO/49/14/14(7)2025 CFDPOD2/1/3762/2026) dated 30 January 2026.

a. Appointment of Internal Auditor

S. No.	Particulars	Details
1	Name of the Audit Firm	Rakesh Shah & Co.
2	Firm Registration No.	044972N
3	Name of the Auditor	Mr. Rakesh Kumar
4	Reason for change	Appointment
5	Date of appointment	13th November 2026
6	Term of appointment	For the Financial Year 2026-27
7	Brief Profile	M/s Rakesh Shah & Co. is a Chartered Accountancy firm founded by Mr. Rakesh Kumar. Mr. Rakesh Kumar is a seasoned Chartered Accountant with extensive experience across audit, taxation, regulatory compliance and business advisory. His expertise spans Statutory and Tax Audits, Internal and Stock Audits, GST, Income Tax and Company Law, serving MNCs, SMEs and diverse businesses. Combining strong financial expertise with a deep understanding of technology and business systems, he is proficient in Tally and Microsoft Excel and has led the design and implementation of customised software solutions for SMEs. His approach is focused on delivering practical, efficient and technology-enabled solutions that strengthen compliance, controls and business performance.

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Email ID:info@panchatvlimited.com, **MobileNo:** 9510418762

8	Disclosure of relationship between Directors, if any	Not related to any Director of the Company

For PANCHATV BHARAT LIMITED

SANJAY GUPTA
Digitally signed by SANJAY GUPTA
Date: 2026.11.13 14:37:42 +05'30'

SANJAY GUPTA
Managing Director
(DIN: 10537809)

Date: 13/11/2026
Place: Delhi