

Date: May 26, 2026

To,
The Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai - 400 001.

**Subject: Outcome of the Board Meeting held on May 26, 2026
Audited Financial Results for the quarter and year ended March 31, 2026 and Audit
Report thereon**

Scrip Code: 538742

Dear Madam / Sir,

This is 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 Listing Regulations"), the Board of Directors of Panabyte Technologies Limited ("the Company") at its meeting held today i.e., Tuesday, 26th May, 2026; has inter-alia Considered and Approved the Audited Financial Results (Standalone) of the Company for the quarter and financial year ended March 31, 2026 (Financial Results along with Audit Report thereon enclosed as **Annexure-I**).

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, the Board took note of unmodified opinion on Audited Financial Results (Standalone) for the quarter and year ended March 31, 2026 (Declaration on unmodified opinion is enclosed as **Annexure-II**).

The above information is being made available on the website of the Company at www.panabyte.com .

The meeting of the Board of Directors of the Company commenced at 03:00 p.m. (IST) and concluded at 08:45 p.m. (IST).

Kindly take the same on your records and acknowledge the receipt.

Thanking You,
Yours faithfully,

For Panabyte Technologies Limited

Prakash Mavji Vichhivora
Chairman & Managing Director
DIN:03123043

Encl.: As Above

Date: May 26, 2026

To Board of Directors of
Panabyte Technologies Limited ("The Company")
Office No.105, Primus Business Park,
Plot No. A-195, Rd.No.16A, Ambika Nagar-2,
Wagle Industrial Estate-Thane-400604

Subject: Certification under Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015
Reference: Audited Financial Results for the quarter and year ended 31st March, 2026.

Dear Board of Directors,

We the undersigned, pursuant to Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015, hereby confirm and certify that the Audited Standalone financial results for the quarter and the year ended 31st March, 2026 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You,
Yours faithfully,

For Panabyte Technologies Limited



Prakash Vichhivora
Chairman & Managing Director
DIN: 03123043

For Panabyte Technologies Limited



Subhash Kanojiya
Chief Financial Officer

Place: Thane
Date: 26/05/2026

Panabyte Technologies Limited

Regd off: Office No. 105, Primus Business Park, Plot No A-195, Road No. 16/A, Ambika Nagar No. 2, Wagle Industrial Estate,

Thane - 400604, Maharashtra, India

Mob: +91 8657641575 | Website: www.panabyte.com

Email: info@panachemodera.com | CIN: L51100MH1981PLC312742

Statement of Audited Results for the Quarter and year ended 31/03/2026

(Rs. In Lakhs/amount) except data per share

	Particulars	For the Quarter Ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
I	Revenue From Operations	225.25	176.98	163.87	875.12	832.79
II	Other Income	7.13	6.55	6.96	27.81	26.29
III	Total Income (I+II)	232.37	183.54	170.83	902.93	859.08
IV	Expenses					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	105.30	35.30	117.95	429.83	549.98
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	36.81	49.46	(38.50)	96.58	(51.89)
	Employee benefits expense	62.98	53.54	61.15	217.30	213.58
	Finance Costs	10.02	10.26	12.12	40.52	41.98
	Depreciation and amortisation expenses	4.00	4.00	3.57	15.98	13.49
	Other Expenses	19.78	17.47	18.02	71.96	79.16
	Total Expenses (IV)	238.89	170.03	174.31	872.17	846.28
V	Profit/(loss) before exceptional items and tax (I-IV)	(6.52)	13.51	(3.49)	30.76	12.80
VI	Exceptional Profit / (Loss) Items	(9.84)	-	-	(9.84)	-
VII	Profit/ (loss) before tax(V-VI)	(16.36)	13.51	(3.49)	20.91	12.80
VIII	Tax Expense:					
	(1) Current Tax	4.92	5.89	-	10.81	-
	(2) Deferred Tax	(8.19)	5.51	(0.89)	(2.03)	3.65
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(13.09)	2.11	(2.60)	12.13	9.15
X	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(13.09)	2.11	(2.60)	12.13	9.15
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	6.02	-	0.78	6.02	0.78
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.58)	-	(0.20)	(1.58)	(0.20)
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassifies to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	(8.65)	2.11	(2.02)	16.57	9.73
XVI	Earnings per equity (for Continuing operation):					
	(1) Basic	(0.22)	0.04	(0.06)	0.21	0.20
	(2) Diluted	(0.22)	0.04	(0.05)	0.21	0.17
XVII	Earnings per equity (for discounted operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earning per equity share (for discontinued & continuing operation)					
	(1) Basic	(0.22)	0.04	(0.06)	0.21	0.20
	(2) Diluted	(0.22)	0.04	(0.05)	0.21	0.17



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Rs in Lakhs

Statement of Assets and Liabilities		
Particulars	As at year ended (31/03/2026)	As at year ended (31/03/2025)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	24.21	30.73
(b) Right of Use Assets	10.76	18.79
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	1.80	2.85
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Investments Accounted for Using the equity method	-	-
(i) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans & Deposits	3.47	2.71
(iii) Other Financial Assets	24.73	26.77
(i) Deferred tax assets (net)	34.28	33.83
(j) Other non-current assets	-	-
Current assets		
(a) Inventories	175.77	272.36
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	440.09	584.95
(iii) Cash and cash equivalents	5.56	0.97
(iv) Bank balances other than (iii) above	0.10	0.35
(v) Loans & Deposits	393.69	359.69
(vi) Others	27.10	25.72
(c) Other current assets	463.43	259.34
(d) Current Tax Assets	0.77	11.29
Total Assets	1,605.76	1,630.37
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	669.00	513.00
(b) Other Equity	90.35	(31.20)
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	-	5.11
(i) Borrowings	-	5.11
(ia) Lease Liabilities	3.09	10.31
(ii) Trade payables	-	-
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	23.91	13.11
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	337.99	334.30
(ia) Lease Liabilities	8.51	8.81
(ii) Trade payables	-	-
(a) total outstanding dues of micro enterprises and small enterprises	2.82	8.65
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	375.44	684.32
(iii) Other financial liabilities	11.39	14.35
(b) Other current liabilities	80.65	68.09
(c) Provisions	2.62	1.52
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	1,605.76	1,630.37



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Rs in Lakhs		
Statement of Cash Flow		
PARTICULARS	FOR THE PERIOD ENDED 31ST MARCH 2026	FOR THE PERIOD ENDED 31ST MARCH 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) Before Tax as per Profit & Loss A/c	20.91	12.80
Adjustments for Non-cash Items		
Depreciation on Fixed Assets	7.95	5.87
Amortisation of Lease Assets	8.03	7.62
Finance Charges (Income)	(0.11)	(0.13)
Finance Charges on Lease Liability	1.29	0.83
Remeasurement of Office Deposit	-	0.32
Expected Credit Loss	1.11	2.59
Provision for Gratuity	17.39	4.88
	35.66	21.98
	56.58	34.79
Adjustments for Non-Operating Items		
Interest Charges	38.29	40.54
Interest Income	(27.68)	(25.18)
Processing Fees	0.94	0.60
	11.54	15.96
Operating Profit before Working Capital Changes	68.12	50.75
Adjusted for Change in Working Capital:		
Inventories	96.58	(51.89)
Trade Receivable	143.76	(262.03)
Other Financial Assets	0.66	(29.70)
Other Assets	(192.80)	(43.09)
Trade Payable	(314.71)	191.88
Provisions	(5.50)	(2.70)
Other Financial Liabilities	(2.97)	(0.27)
Other Liability	12.56	(7.31)
	(262.40)	(205.12)
Cash Generated from Operations	(194.29)	(154.38)
Taxes Paid	(7.60)	(11.29)
Net Cash Flow from Operations (A)	(201.88)	(165.66)
CASH FLOW FROM INVESTING ACTIVITIES		
Cash Inflow		
Interest Income	27.68	25.18
Cash Outflow		
Purchase of Property Plant & Equipment	(0.37)	(25.36)
Loans & Deposits Given	(32.61)	(55.18)
	(32.98)	(80.54)
Net Cash Flow from Investing Activities (B)	(5.30)	(55.35)

Continued



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Rs in Lakhs			
Statement of Cash Flow			
PARTICULARS	FOR THE PERIOD ENDED 31ST MARCH 2026		FOR THE PERIOD ENDED 31ST MARCH 2025
CASH FLOW FROM FINANCING ACTIVITIES			
<u>Cash Inflow</u>			
Borrowings Taken	-		49.63
Share Capital Issued	-		74.00
Proceed from Share Warrants	120.78		82.17
Security Premium Received	152.10		72.15
		272.88	277.95
<u>Cash Outflow</u>			
Borrowings Repaid	(89.19)		-
Lease Rent paid	(8.81)		(8.60)
Interest Charges	(38.29)		(40.54)
Share Issue Expense	(11.90)		(4.93)
Processing Fees	(0.94)		(0.60)
		(149.13)	(54.68)
Net Cash Flow from Financing Activities (C)		123.75	223.27
CASH FLOW FROM ALL ACTIVITIES (A+B+C)			
		(83.43)	2.26
<u>Cash and Cash Equivalents at the Beginning</u>			
Cash in Hand	0.89		0.72
Balance in Bank	(199.92)	(199.03)	(202.01)
		(282.47)	(199.03)
<u>Cash and Cash Equivalents at the End</u>			
<u>Closing Balance as per accounts</u>			
Cash in Hand		5.46	0.89
Balance in Bank		(287.93)	(199.92)
		(282.47)	(199.03)



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Notes:

- 1) The above results for the quarter and year ended 31st March, 2026 were reviewed by the Audit Committee and have been approved and thereafter taken on record by the Board in its meeting held on 26th May, 2026. The Statutory Auditors have issued audit report with unmodified opinion on these results.
- 2) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 4) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.
- 5) During the quarter ended December 31, 2025, 1,00,000 equity share warrants issued by the Company lapsed due to non-receipt of the balance subscription amount within the stipulated time period, in accordance with the terms of issue of the warrants. Consequently, the amount of ₹ 4,95,000 received upfront towards such warrants has been forfeited.

In accordance with Ind AS 32 – Financial Instruments: Presentation, the forfeited amount has been transferred within equity from Money received against share warrants to Retained Earnings.


The said forfeiture has no impact on the profit or loss for the period and has been reported in the Statement of Changes in Equity.

- 6) Exceptional item represents one-time recognition of past service cost relating to gratuity liability based on actuarial valuation, arising consequent to implementation / impact assessment of the new Labour Codes.
- 7) **Contingent Liability – Income Tax Assessment:**
The Income Tax Department has completed an assessment for the financial year 2018-19 (A.Y. 2019-20), resulting in certain additions/disallowances amounting to Rs. 10,93,945/-. The total demand raised by the Income Tax Department, including interest, is Rs.11,89,700/-.
The Company/Assessee has preferred an appeal against the said assessment order before the CIT(A).

Date :- 26th May, 2026

Place :- Thane

FOR PANABYTE TECHNOLOGIES LIMITED



PRAKASH MAVJI VICHHIVORA
CHAIRMAN & MANAGING DIRECTOR
DIN 03123043

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

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors of
M/s Panabyte Technologies Limited

Opinion

We have audited the accompanied statement of standalone financial results of **M/s Panabyte Technologies Limited**, for the quarter and the year ended 31st March, 2026 ("statements"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5th 2016 (' the Circular').

In our opinion and to the best of our information and according to the explanations given to us, the statement of standalone financial results

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34") prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the Net Loss and total comprehensive income and other financial information of the Company for the three months and net profit and total comprehensive income and other financial information of the Company year ended March 31, 2026.

Basis of Opinion

These standalone annual financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these standalone annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

We draw your attention on note number 5 & 6 of the said statement, which is reproduced below:
Note no. 5

During the quarter ended December 31, 2025, 1,00,000 equity share warrants issued by the Company lapsed due to non-receipt of the balance subscription amount within the stipulated time period, in accordance with the terms of issue of the warrants. Consequently, the amount of ₹ 4,95,000 received upfront towards such warrants has been forfeited.

In accordance with Ind AS 32 – Financial Instruments: Presentation, the forfeited amount has been transferred within equity from Money received against share warrants to Retained Earnings.

The said forfeiture has no impact on the profit or loss for the period and has been reported in the Statement of Changes in Equity.

Note no. 6

Exceptional item represents one-time recognition of past service cost relating to gratuity liability based on actuarial valuation, arising consequent to implementation / impact assessment of the new Labour Codes.

Our report is not qualified for the said matter.

Management's Responsibilities for the Annual Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been compiled from the audited financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the Standalone Net Profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles as prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



The Board of Directors of the company are responsible for 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Standalone Financial Results by the Directors of the Company, as aforesaid.

In preparing the Standalone Financial Results, the Board of Directors of the company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Boards of Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The Boards of Directors of the company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results, 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 this Standalone Financial Results.

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 Standalone Financial Results, 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 controls 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 effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Standalone 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Standalone Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such company included in the Standalone Financial Results of which we are the independent auditors.

We communicate with those charged with governance of the Company 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



CA **KPB & ASSOCIATES**

CHARTERED ACCOUNTANTS

218,2nd Floor, REENA COMPLEX
RAMDEV NAGAR ROAD,
VIDYAVIHAR WEST,
MUMBAI - 400086.

☎ 022- 31638542

☎ 9820569109

Email: vidyavihar@kpbca.com

Website: www.kpbca.com

The Statement includes the results for the quarter ended 31/03/2026 being the balancing figure between 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 KPB & Associates
Chartered Accountants
[FRNo. 114841W]



CA Ketan N. Gada
Partner
Membership No 106451
UDIN: 26106451VPZXGI3271



Place: Mumbai
Date: 26.05.2026

Date: May 26, 2026

To
The Manager,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai – 400 001

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Security Code: 538742

Dear Sir / Madam,

In terms of the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we confirm that the Statutory Auditors of the Company, M/s. KPB & Associates, Chartered Accountants (Firm's Registration No: 114841W) have issued an Audit Report with unmodified opinion on the Audited Financial Results for the quarter and year ended 31st March, 2026.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,
Yours faithfully,

For Panabyte Technologies Limited




Prakash Vichhivora
Chairman & Managing Director
DIN: 03123043

For Panabyte Technologies Limited




Subhash Kanojiya
Chief Financial Officer

Place: Thane
Date: 26/05/2026