Panabyte™

Date: November 05, 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 November 05, 2026.
Unaudited Financial Results for the quarter and half-year ended September 30, 2026 and Limited Review Report thereon

Ref: 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., Thursday, 05th November, 2026; has inter-alia approved and taken on record the following businesses:

1. Considered and Approved the Un-audited Financial Results (Standalone) of the Company for the quarter and half year ended September 30, 2026 along with the Limited Review Report of the Statutory Auditors of the Company for the quarter ended September 30, 2026 thereon ***(Copy of Financial Results and Limited Review Report enclosed herewith).***

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 06:35 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
Digitally signed by PRAKASH MAVJI VICHHIVORA
Date: 2026.11.05 18:37:39 +05'30'

Prakash Mavji Vichhivora
Chairman & Managing Director
DIN: 03123043

Encl.: As Above

Panabyte™

Date: November 05, 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: Unaudited Financial Results for the quarter and half year ended 30th September, 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 Unaudited Standalone financial results for the quarter and half year ended 30th September, 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: 05/11/2026

KPB & ASSOCIATES

CHARTERED ACCOUNTANTS

218, REENA COMPLEX
RAMDEV NAGAR ROAD,
VIDYAVIHAR WEST,
MUMBAI – 400086.

☎ 022- 31638542
09820569109
Email: vidyavihar@kpbca.com
Website: www.kpbca.com

LIMITED REVIEW REPORT

Independent Auditor's report on Unaudited Quarterly Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,

The Board of Directors of

M/s Panabyte Technologies Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s Panabyte Technologies Limited,** *('the Company')* for the quarter ended 30th September, 2026 ("the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *"Review of Interim Financial information performed by the Independent auditor of the entity"* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

KPB & ASSOCIATES
FIRM
REGN. No.
114841W
MUMBAI
CHARTERED ACCOUNTANTS

KPB & ASSOCIATES

CHARTERED ACCOUNTANTS

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Based on our review conducted as above, nothing has come to our attention that causes believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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 KPB & Associates
Chartered Accountants
[FRNo. 114841W]

KPB & ASSOCIATES ★ FIRM REGN. No: 114841W MUMBAI ★ CHARTERED ACCOUNTANTS

(Partner)
(CA Ketan N. Gada)
(Membership No 106451)
UDIN: 26106451YERNWD6825

Place: Mumbai
Date: 05.11.2026

Panabyte Technologies Limited

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Statement of Standalone Unaudited Results for the Quarter and Half year ended 30/09/2026

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

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	148.21	85.40	286.50	233.62	472.89	875.12
II	Other Income	6.79	7.08	6.95	13.87	14.13	27.81
III	**Total Income (I+II)**	**155.00**	**92.49**	**293.45**	**247.49**	**487.02**	**902.93**
IV	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	35.96	39.60	191.95	75.56	289.23	429.83
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(1.70)	(5.84)	(12.37)	(7.55)	10.32	96.58
	Employee benefits expense	64.00	62.44	47.60	126.45	100.78	217.30
	Finance Costs	11.89	11.30	9.61	23.19	20.24	40.52
	Depreciation and amortisation expenses	4.12	4.12	3.99	8.24	7.98	15.98
	Other Expenses	17.77	12.62	10.59	30.39	34.71	71.96
	Total Expenses (IV)	**132.04**	**124.23**	**251.37**	**256.27**	**463.26**	**872.17**
V	Profit/(loss) before exceptional items and tax (I-IV)	22.96	(31.75)	42.07	(8.79)	23.77	30.76
VI	Exceptional Profit / (Loss) Items	-	-	-	-	-	(9.84)
VII	Profit/ (loss) before tax(V-VI)	**22.96**	**(31.75)**	**42.07**	**(8.79)**	**23.77**	**20.91**
VIII	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	10.81
	(2) Deferred Tax	9.78	(10.64)	5.87	(0.86)	0.65	(2.03)
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	**13.18**	**(21.11)**	**36.20**	**(7.93)**	**23.11**	**12.13**
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)	**13.18**	**(21.11)**	**36.20**	**(7.93)**	**23.11**	**12.13**
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	6.02
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(1.58)
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	**13.18**	**(21.11)**	**36.20**	**(7.93)**	**23.11**	**16.57**
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.20	(0.32)	0.70	(0.12)	0.44	0.21
	(2) Diluted	0.20	(0.32)	0.63	(0.12)	0.40	0.21
XVII	Earnings per equity (for discontinuing operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per equity share (for discontinuing & continuing operation)						
	(1) Basic	0.20	(0.32)	0.70	(0.12)	0.44	0.21
	(2) Diluted	0.20	(0.32)	0.63	(0.12)	0.40	0.21

PANABYTE TECHNOLOGIES LIMITED

Panabyte Technologies Limited

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Email: info@panachemodera.com | CIN: L51100MH1981PLC312742

Rs in Lakhs

Standalone Statement of Assets and Liabilities		
Particulars	As at Half year ended	As at Previous year ended
	(30/09/2026)	(31/03/2026)
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	20.52	24.21
(b) Right to Use Assets	6.74	10.76
(c) Capital work-in-progress	-	-
(d) Investment Property	-	-
(e) Goodwill	-	-
(f) Other Intangible assets	1.27	1.80
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financial Assets		
(i) Investments	-	-
(ii) Loans & Deposits	3.53	3.47
(iii) Other Financial Assets	33.41	24.73
(j) Deferred tax assets (net)	35.13	34.28
(k) Other non-current assets	-	-
Current assets		
(a) Inventories	183.32	175.77
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	394.76	440.09
(iii) Cash and cash equivalents	5.72	5.56
(iv) Bank balances other than(iii) above	0.10	0.10
(v) Loans & Deposits	411.80	393.69
(vi) Other Financial Assets	14.50	27.10
(c) Other current assets	539.24	463.43
(d) Current Tax Assets	3.45	0.77
Total Assets	**1,653.51**	**1,605.76**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	669.00	669.00
(b) Other Equity	82.42	90.35
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	50.00	-
(ia) Lease Liability	3.09	3.09
(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	23.91
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	365.62	337.99
(ia) Lease Liability	4.35	8.51
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	1.84	2.82
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	372.86	375.44
(iii) Other financial liabilities	10.11	11.39
(b) Other current liabilities	43.90	80.65
(c) Provisions	26.41	2.62
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	**1,653.51**	**1,605.76**

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Rs in Lakhs

Standalone Statement of Cash Flow

PARTICULARS	FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026		FOR THE YEAR ENDED 31ST MARCH 2026	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax as per Profit & Loss A/c		(8.79)		20.91
Adjustments for Non-cash Items				
Depreciation on Property, Plant & Equipment,	4.22		7.95	
Depreciation of Right to Use Assets	4.02		8.03	
Finance Charges (Income)	(0.06)		(0.11)	
Finance charges on Lease Liabilities	0.39		1.29	
Expected Credit Loss	-		1.11	
Provision for Gratuity	-		17.39	
		8.57		35.66
		(0.22)		56.57
Adjustments for Non-Operating Items				
Interest paid	21.44		38.29	
Interest Income	(13.81)		(27.68)	
Loan Processing and Other charges	1.35		0.94	
		8.98		11.55
Operating Profit before Working Capital Changes		8.77		68.12
Adjusted for Change in Working Capital:				
Inventories	(7.55)		96.58	
Trade Receivable	45.33		143.76	
Other Current Financial Assets	12.60		0.66	
Other Current Assets	(75.04)		(192.80)	
Trade Payable	(3.57)		(314.70)	
Other Current Financial Liability	(1.28)		(2.97)	
Current Provisions	23.80		(5.50)	
Other Current Liability	(36.75)	(42.46)	12.56	(262.41)
Cash Generated from Operations		(33.69)		(194.29)
Taxed Paid		(3.45)		(7.59)
Net Cash Flow from Operations (A)		(37.14)		(201.88)
CASH FLOW FROM INVESTING ACTIVITIES				
Cash Inflow				
Interest Income		13.81		27.68
Cash Outflow				
Purchase of Fixed Assets	-		(0.37)	
Loans & Deposits Given	(26.79)	(26.79)	(32.61)	(32.98)
Net Cash Flow from Investing Activities (B)		(12.98)		(5.30)

Continued .....

PANABYTE TECHNOLOGIES LIMITED

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PARTICULARS	FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026		FOR THE YEAR ENDED 31ST MARCH 2026	
CASH FLOW FROM FINANCING ACTIVITIES				
Cash Inflow				
Borrowings Taken	75.48		-	
Proceed from Share Warrants	-		120.78	
Security Premium Received	-	75.48	152.10	272.88
Cash Outflow				
Borrowings repaid	-		(89.19)	
Lease Rent paid	(4.55)		(8.81)	
Interest Paid	(21.44)		(38.29)	
Share Issue Expenses	-		(11.90)	
Processing charges	(1.35)	(27.35)	(0.94)	(149.13)
Net Cash Flow from Financing Activities (C)		48.14		123.75
CASH FLOW FROM ALL ACTIVITIES (A+B+C)		(1.99)		(83.43)
Cash and Cash Equivalents at the Beginning				
Cash in Hand	5.46		0.89	
Balance in Bank	(287.93)	(282.47)	(199.92)	(199.03)
Cash and Cash Equivalents at the End		(284.46)		(282.47)
Closing Balance as per accounts				
Cash in Hand		5.65		5.46
Balance in Bank		(290.11)		(287.93)
		(284.46)		(282.47)

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Notes:

1) The standalone financial results for the quarter and half year ended 30th September, 2026 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 5th November, 2026. The statutory auditors have issued Limited Review Report.

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 section 133 of the Companies Act, 2013 read with 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) **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).

FOR PANABYTE TECHNOLOGIES LIMITED

PANABYTE TECHNOLOGIES LIMITED

Date : - 5th November 2026
Place : - Thane

PRAKASH MAVJI VICHHIVORA
CHAIRMAN & MANAGING DIRECTOR
DIN 03123043