Date:13.11.2026

To,
The Listing Manager,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers Dalal Street
Mumbai – 400 001

Dear Sirs,
Ref: ISIN - INE648E01010, Scrip Code – 517397 (PAN ELECTRONICS INDIA LTD)

Sub: Outcome of board meeting held on November 13, 2026.

We hereby inform you that, the Board of Directors of the company, at its meeting held on November 13, 2026, considered and approved unaudited Financial Results for the Quarter ended on 30th September 2026.

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosed herewith the following documents: -

1. Unaudited financial results for the quarter and half year ended September 30, 2026;
2. Limited audit report on the financial results of the company for the quarter and half year ended September 30, 2026; and

Kindly take the above information on records. The Board Meeting commenced at 02.30 p.m. and ended at 08.30 p.m.

Thanking you,
Yours Faithfully,
For PAN Electronics (India) Limited

GULLU GELLARAM TALREJA
Managing Director
DIN: 01740145

Regd. Office:
PAN ELECTRONICS (INDIA) LIMITED
#16B, Peenya industrial Area Phase -1 Pipeline Road,
Bengaluru, Karnataka 560058
+91 80 28396227 | accounts@panelectronicsindia.com
CIN: L00309KA1982PLC004960

Factory:
#1E, Peenya industrial Estate 1st Main Road,
Peenya 2nd Phase, Bengaluru, Karnataka 560058
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S K S V M & Co.
CHARTERED ACCOUNTANTS
www.sksvm.com weassist@sksvm.com
CA VINOD M.BAGADE. FCA | CA SHIVAKUMARA G.V. FCA

H.O. : BENGALURU
#116/1 (143), Kumar Square, 3rd Floor,
Opp. C. Krishniah Chetty & Sons,
7th Main, 5th Block, Jayanagar,
Bengaluru - 560 041 ✆ 83174 00411

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION TO THE BOARD OF DIRECTORS OF PAN ELECTRONICS (INDIA) LIMITED

We have reviewed the accompanying unaudited balance sheet of PAN ELECTRONICS (INDIA) LIMITED (the "company"), having its Registered office at No. 16B, 1st Phase, Peenya Industrial Area, Peenya, Bangalore, Karnataka, India, 560058, as of September 30, 2026 and the related statements of profit & loss for the three month period then ended (the statement"), and a summary of significant accounting policies and other explanatory notes, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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.



Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S K S V M & Co**
Charted Accountants
Firm Registration No. 002045S

CA Shivakumara G V
Partner
Membership No: 232286

UDIN: **26232286QRTRVR8276**
Date: 13/11/2026
Place: Bangalore

PAN ELECTRONICS (INDIA) LIMITED
CIN - L00309KA1982PLC004960
No.16B, 1st Phase, Peenya Industrial Estate, Peenya, Bengaluru-560 058

BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	Note No.	Quarter ended			Half Year To date		
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
ASSETS							
1. Non-current assets							
a. Property, Plant and Equipment		439.55	466.48	520.68	439.55	520.68	493.22
b. Capital work-in-progress		6.04	6.04	6.04	6.04	6.04	6.04
c. Investment Property		-	-		-		-
d. Goodwill		-	-	-	-	-	-
e. Other Intangible assets		-	-	-	-	-	-
f. Intangible assets under development		-	-	-	-	-	-
g. Biological Assets other than bearer plants		-	-	-	-	-	-
h. Financial Assets		-	-	-	-	-	-
i. Investments		4.80	4.80	4.80	4.80	4.80	4.80
ii. Trade receivables		-	-	-	-	-	-
iii. Loans		-	-	-	-	-	-
iv. Others		-	-	-	-	-	32.05
i. Deferred tax assets (Net)		-	-	-	-	-	-
j. Other non-current assets		-	-	-	-	-	-
					-		
2. Current assets					-		
a. Inventories		155.77	150.30	168.88	155.77	168.88	158.03
b. Financial Assets					-		
i. Investments		-	-	-	-	-	-
ii. Trade receivables		130.73	174.49	125.97	130.73	125.97	166.78
iii. Cash and Cash equivalents		10.53	27.74	6.35	10.53	6.35	13.86
iv. Bank balances other than iii. above		32.98	32.98	32.98	32.98	32.98	29.38
c. Current Tax Assets (Net)		-	-	-	-	-	-
d. Other current assets		230.26	212.09	207.42	230.26	207.42	243.72
					-		
Total		**1,010.66**	**1,074.92**	**1,073.13**	**1,010.66**	**1,073.13**	**1,147.88**
EQUITY AND LIABILITIES							
Equity							
a. Equity Share Capital		400.00	400.00	400.00	400.00	400.00	400.00
b. Other Equity		(3341.32)	(3290.49)	(3127.46)	(3341.32)	(3127.46)	(3249.25)
Liabilities							
1. Non-current Liabilities							
a. Financial Liabilities							
i. Borrowings		3,918.12	3,909.40	3,647.05	3,918.12	3,647.05	3,880.79
ii. Trade payables		-	-	-	-	-	-
iii. Other financial Liabilities		-	-	-	-	-	-
b. Provisions		-	-	-	-	-	2.54
2. Current Liabilities							
a. Financial Liabilities			-				
i. Borrowings			-	101.12	-	101.12	
ii. Trade payables		24.08	44.50	38.81	24.08	38.81	
a)total outstanding dues of creditors other			-	-	-	-	
than micro enterprises and small enterprises.				-	-	-	88.04
iii. Other financial Liabilities			-	-	-	-	
b. Other current Liabilities		9.77	11.52	13.61	9.77	13.61	25.67
c. Provisions				-	-	-	0.09
d. Current Tax Liabilities (Net)			-	-	-	-	-
					-		
Total		**1,010.66**	**1,074.93**	**1,073.13**	**1,010.66**	**1,073.13**	**1,147.88**

For PAN Electronics (India) Limited

Gulu Gellaram Talreja
Managing Director
DIN: 01740145

Date: 13.11.2026
Place: Bangalore

PAN ELECTRONICS (INDIA) LIMITED
CIN - L00309KA1982PLC004960
No.16B, 1st Phase, Peenya Industrial Estate, Peenya, Bengaluru-560 058

STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	Note No.	Quarter ended			Half Year To date		
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
1. Revenue							
a. Revenue from Operations		24.60	78.92	39.74	103.52	235.90	332.87
b. Other income		-	0.05	0.07	0.05	0.20	0.31
Total		**24.60**	**78.97**	**39.81**	**103.57**	**236.10**	**333.17**
2. Expenses							
a. Cost of materials consumed		14.48	47.30	21.35	61.78	133.25	182.54
b. Changes in inventory of work-in-progress & Finished Goods		(5.14)	7.78	(10.83)	2.64	(37.61)	(12.39)
c. Employee Benefit expense		15.58	12.13	19.26	27.71	51.99	97.17
d. Finance costs		-	-	6.06	-	11.39	34.25
e. Depreciation and amortisation expense		26.93	26.74	53.50	53.67	79.91	107.37
g. Other expenses		23.57	26.27	31.67	49.84	83.95	132.82
Total		**75.42**	**120.22**	**121.01**	**195.64**	**322.88**	**541.75**
3. Profit/(Loss) before exceptional & extraordinary items & tax		**(50.81)**	**(41.25)**	**(81.20)**	**(92.06)**	**(86.78)**	**(208.58)**
4. Exceptional items		-	-		-	-	-
5. Profit/(Loss) before extraordinary items & tax		**(50.81)**	**(41.25)**	**(81.20)**	**(92.06)**	**(86.78)**	**(208.58)**
6. Extraordinary items		-	-	-	-	-	-
7. Profit/(Loss) before tax		**(50.81)**	**(41.25)**	**(81.20)**	**(92.06)**	**(86.78)**	**(208.58)**
8. Tax expense							
Current tax		-	-	-	-	-	-
Deferred tax		-	-	-	-	-	-
9. Net Profit/(Loss) after tax		**(50.81)**	**(41.25)**	**(81.20)**	**(92.06)**	**(86.78)**	**(208.58)**
10. Other Comprehensive Income, Net of income tax							
A. Items that will not be reclassified to Profit & Loss		-	-	-	-	-	-
B. Items that will be reclassified to Profit & Loss		-	-	-	-	-	-
11. Total Other Comprehensive Income for the period, Net of Income Tax		-	-	-	-	-	-
12. Total Comprehensive Income for the period		**(50.81)**	**(41.25)**	**(81.20)**	**(92.06)**	**(86.78)**	**(208.58)**
13. Paid-up equity share capital (Face value ₹ 10/-)		400.00	400.00	400.00	400.00	400.00	400.00
14. Reserves excluding revaluation reserves as per the balance sheet of previous accounting year		-	-	-	-		-
15. Earnings per share (EPS)							
Basic		(1.27)	(1.03)	(0.20)	(0.23)	(0.22)	(5.21)
Diluted		(1.27)	(1.03)	(0.20)	(0.23)	(0.22)	(5.21)

1. The company does not have more than one reportable business segment in line with the Indian Accounting Standard 108 - "Operating Segments" issued by Institute of Chartered Accountants of India and hence segmental reporting is not required to be given.

2. The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standard) Amendment Rules, 2016.

3. Previous year figures have been regrouped as necessary.

4. The above results for the quarter and year to date as on 30th September 2026 have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on 13th November 2026.

For PAN Electronics (India) Limited



Gulu Gellaram Talreja
Managing Director
DIN: 01740145

Date: 13.11.2026
Place: Bangalore

Pan Electronics (India) Limited
CIN - L00309KA1982PLC004960
No.16B, 1st Phase, Peenya Industrial Estate, Peenya, Bengaluru-560 058

2.16 Cash Flow Statement as per IND AS - 7

(Rs. In Lakhs)

Particulars		FY 2026-27(April 2026 - Sept 2026) Amount	Amount
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit /(Loss) before extraordinary items		(92.06)
	Adjustments for:		
	Interest & Finance Charges	0.00	
	Depreciation	53.67	
	Interest Income	(0.05)	53.62
	Operating Profit before Working Capital Changes		(38.44)
	Changes in working capital:		
	Increase/ (decrease) in trade payables	(63.96)	
	Increase/ (decrease) in other current liabilities	(15.90)	
	Decrease / (increase) in trade receivables	36.04	
	Decrease / (increase) in inventories	2.27	
	Increase/ (decrease) in provisions	(0.09)	
	Decrease / (increase) in Current Assets, Loans & Advances	9.87	(31.79)
	Cash generated from operations		(70.23)
	Income Tax paid		0.00
	Net Cash Flow from Operating activities (A)		(70.23)
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Additions to Fixed Assets	0.00	
	Advance for purchase of Fixed assets	0.00	
	Investment in Fixed Deposits	32.05	32.05
	Net Cash used in Investing activities (B)		32.05
c.	**CASH FLOW FROM FINANCING ACTIVTIES**		
	Proceeds of Other Long Term Liabilities	34.79	
	Interest & Finance Charges	0.00	
	Interest Income	0.05	34.84
	Net Cash used in financing activities (C)		34.84
	Net increase in cash & Cash Equivalents (A+B+C)		(3.33)
	Cash and Cash equivalents as at 01st April 2026		13.86
	Cash and Cash equivalents as at 30st Sep 2026		10.53

For PAN Electronics (India) Limited

Gulu Gellaram Talreja
Managing Director
DIN: 01740145

Date: 13.11.2026
Place: Bangalore