

October 23, 2026

To,
Manager – Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1,
G Block, Bandra Kurla Complex,
Bandra East, Mumbai – 400 051

Subject: Outcome of Board Meeting held on October 23, 2026

NSE Symbol: PANACHE

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 Listing Regulations"), the Board of Directors of Panache Digilife Limited ("the Company") at its meeting held today i.e., Friday, October 23, 2026; has inter-alia considered and approved the following:

1. Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2026, along with Limited Review Report thereon, enclosed as **Annexure - I**.
2. Allotment of 1,60,300 equity shares of ₹10/- each pursuant to conversion of warrants. The details of the allottees are given in '**Annexure – A**'

Disclosure under Regulation 30 of SEBI Listing Regulations read with SEBI circulars issued from time to time are provided in '**Annexure II**'.

The meeting of the Board of Directors of the Company commenced at 11:30 a.m. and concluded at 6.40 p.m.

Kindly take the same on your records.

Thanking you,
Yours faithfully,

For Panache Digilife Limited

HARSHIL
RAJESH
CHHEDA

Digitally signed by
HARSHIL RAJESH
CHHEDA
Date: 2026.10.23
20:01:40 +05'30'

Harshil Chheda
Company Secretary, Compliance Officer & Head - Legal

Encl.: As above

T: +91-22-2500 7002 | E: info@panachedigilife.com | W: www.panachedigilife.com
CIN: L72200MH2007PLC169415 | ISO 9001:2015 & 14001:2015 Company

Panache Digilife Limited

Regd Office : Building No. A3, Unit No. 102 To 108, 201 To 208, Babosa Industrial Park, Saravali Village, Bhiwandi, Thane - 421302

Corporate Office : B-507, Raheja Plaza CSL, L.B.S. Marg, Ghatkopar West, Mumbai 400086, MH, India

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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	8,123.14	4,747.96	3,902.00	12,871.11	6,856.05	23,311.24
II	Other Income	114.65	148.53	36.74	263.18	60.32	265.61
III	Total Income (I+II)	8,237.79	4,896.50	3,938.74	13,134.29	6,916.36	23,576.85
IV	Expenses						
	Cost of Materials Consumed	8,779.19	6,717.84	3,546.16	15,497.03	6,210.74	20,969.64
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(1,634.53)	(2,768.50)	(183.04)	(4,403.04)	(360.56)	(1,444.87)
	Employee benefits expense	163.45	147.79	169.75	311.23	311.65	643.31
	Finance Costs	75.21	71.45	69.46	146.65	136.64	265.23
	Depreciation and amortisation expenses	36.50	35.97	29.14	72.47	58.18	124.05
	Other Expenses	184.62	155.07	114.01	339.68	240.36	592.17
	Total Expenses (IV)	7,604.43	4,359.61	3,745.47	11,964.04	6,597.02	21,149.54
V	Profit/(loss) before exceptional items and tax (I-IV)	633.36	536.89	193.27	1,170.25	319.34	2,427.31
VI	Exceptional Profit / (Loss) Items	-	-	-	-	-	(346.44)
VII	Profit/ (loss) before tax(V-VI)	633.36	536.89	193.27	1,170.25	319.34	2,080.87
VIII	Tax Expense:						
	(1) Current Tax	157.27	133.03	43.03	290.30	72.01	543.53
	(2) Deferred Tax	1.85	(4.86)	2.27	(3.01)	3.70	(2.19)
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	474.24	408.72	147.98	882.96	243.64	1,539.52
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)	474.24	408.72	147.98	882.96	243.64	1,539.52
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(16.18)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	4.07
	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)	474.24	408.72	147.98	882.96	243.64	1,527.42
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	2.96	2.55	0.97	5.51	1.60	9.99
	(2) Diluted	2.51	2.36	0.94	4.67	1.55	8.43
XVII	Earnings per equity (for discontinuing operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per equity share (for discontinuing & continuing operation)						
	(1) Basic	2.96	2.55	0.97	5.51	1.60	9.99
	(2) Diluted	2.51	2.36	0.94	4.67	1.55	8.43



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Notes:

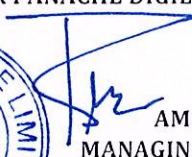
- 1) The standalone financial results for the quarter and half year ended 30th September, 2026 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 23rd October, 2026. The statutory auditors have issued Limited Review Report.
- 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) The Financial statements of Technofy Digital Private Limited (Wholly owned Subsidiary) have been prepared on the assumption that it is 'not a going concern'. However, it will not have any impact on the carrying value of investments in subsidiary as well as the loans given to it as the management is of the opinion that the existing amount of investment and loans would be recovered upon liquidating the assets of the subsidiary.
- 5) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.
- 6) During the quarter ended September 30, 2026, the Company incorporated a Wholly Owned Subsidiary (WOS) in Hong Kong on September 23, 2026. The subsidiary has been incorporated with an issued share capital of 50,000 ordinary shares of HKD 1 each, aggregating to HKD 50,000. The WOS will be engaged in trading of Information Technology products.

Date : - 23rd October 2026

Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED




AMIT RAMBHIA
MANAGING DIRECTOR
DIN: 00165919

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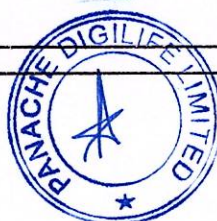
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Rs in Lakhs

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	748.32	769.61
(b) Right to Use Assets	274.16	305.49
(c) Capital work-in-progress	-	-
(d) Investment Property	219.49	221.69
(e) Goodwill	-	-
(f) Other Intangible assets	121.62	137.94
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financial Assets		
(i) Investments	217.79	217.79
(ii) Loans & Deposits	18.03	17.43
(iii) Other Financial Assets	0.25	0.25
(j) Deferred tax assets (net)	-	-
(k) Other non-current assets	0.42	0.42
Current assets		
(a) Inventories	8,587.07	4,184.03
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	8,448.66	9,791.19
(iii) Cash and cash equivalents	542.67	250.84
(iv) Bank balances other than (iii) above	0.02	0.02
(v) Loans & Deposits	4,081.36	2,677.90
(vi) Other Financial Assets	367.59	192.63
(c) Other current assets	1,055.65	1,474.10
(d) Current Tax Assets		-
Total Assets	24,683.11	20,241.35
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,601.40	1,601.40
(b) Other Equity	10,176.80	9,297.83
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	540.00	-
(ia) Lease Liability	253.38	253.38
(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	11.25	10.86
(b) Provisions	173.05	173.05
(c) Deferred tax liabilities (Net)	32.60	35.61
(d) Other non-current liabilities	2.45	2.45
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,777.92	2,461.84
(ia) Lease Liability	25.50	50.13
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	53.35	37.40
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	5,730.44	5,549.16
(iii) Other financial liabilities	2.50	2.50
(b) Other current liabilities	1,547.09	234.51
(c) Provisions	78.89	78.98
(d) Current Tax Liabilities (Net)	676.50	452.24
Total Equity and Liabilities	24,683.11	20,241.35



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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
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit Before Tax as per Profit & Loss A/c	1,170.25	2,080.87
<u>Adjustments for Non-cash Items</u>		
Depreciation on Property, Plant & Equipment,		
Investment Property & Intangible Assets	41.13	77.32
Depreciation of Right to Use Assets	31.34	46.72
Finance Charges on Financial Instruments	(0.14)	(0.47)
Amortisation of Fair Value Changes	(0.30)	(0.55)
Provision for Gratuity	-	76.38
Guarantee Premium	(0.69)	(1.55)
Finance charges on Lease Liabilities	9.86	4.69
	81.21	202.55
	1,251.46	2,283.42
<u>Adjustments for Non-Operating Items</u>		
Interest Income	(195.49)	(139.42)
Interest on Income Tax	-	16.39
Interest Paid	131.35	252.54
Rent Income from Investment Property	(13.34)	(34.18)
Loan Processing and Other charges	5.44	8.00
	(72.04)	103.33
Operating Profit before Working Capital Changes	1,179.42	2,386.75
<u>Adjusted for Change in Working Capital:</u>		
Inventories	(4,403.04)	(1,444.87)
Trade Receivable	1,342.54	(3,299.32)
Other Non-Current Assets	-	0.64
Other Current Assets	418.39	(785.74)
Other Current Financial Assets	(174.95)	(123.36)
Trade Payable	1,197.23	3,421.51
Other Non current Liabilities	-	0.22
Other Non Current Financial Liabilities	-	(5.35)
Non-Current Provisions	-	(7.30)
Current Provisions	(0.09)	38.31
Other Current Liability	1,313.62	98.39
	(306.30)	(2,106.86)
Cash Generated from Operations	873.12	279.89
Taxed Paid	(66.05)	(235.86)
Net Cash Flow from Operations (A)	807.07	44.03
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
<u>Cash Inflow</u>		
Interest Income	195.49	139.42
Rent Income from Investment Property	13.34	34.18
	208.82	173.59
<u>Cash Outflow</u>		
Purchase of Fixed Assets	(1.33)	(41.09)
Acquisition of Shares	-	(25.30)
Loans & Deposits Given	(1,403.52)	(2,471.93)
	(1,404.85)	(2,538.32)
Net Cash Flow from Investing Activities (B)	(1,196.03)	(2,364.72)



Continued

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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		
<u>Cash Inflow</u>		
Long Term Borrowings Taken	540.00	-
Issue of Warrants	- 540.00	2,410.41 2,410.41
<u>Cash Outflow</u>		
Short Term Borrowing Settled	(42.43)	(129.51)
Share issue Expenses	(4.00)	(46.92)
Repayment of Lease Liabilities	(34.50)	(52.96)
Interest Paid	(131.35)	(252.54)
Processing charges	(5.44) (217.71)	(8.00) (489.94)
Net Cash Flow from Financing Activities (C)	322.29	1,920.47
CASH FLOW FROM ALL ACTIVITIES (A+B+C)	(66.67)	(400.22)
<u>Cash and Cash Equivalents at the Beginning</u>		
Cash in Hand	4.18	3.26
Balance in Bank	(2,157.99) (2,153.81)	(1,756.84) (1,753.59)
<u>Cash and Cash Equivalents at the End</u>	(2,220.48)	(2,153.81)
<u>Closing Balance as per accounts</u>		
Cash in Hand	6.04	4.18
Balance in Bank	(2,226.52) (2,220.48)	(2,157.99) (2,153.81)



Jain Salia & Associates

Chartered Accountants

LIMITED REVIEW REPORT

Independent Auditor's report on the Quarterly and year-to-date Standalone Unaudited 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
Panache Digilife Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Panache Digilife Limited**, (*"the Company"*) for the quarter and half year ended 30th September 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review of the statement, which has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issue thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Standalone Financial Statements based on our review.
2. 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 standalone 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Jain Salia & Associates

Chartered Accountants

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013, SEBI circular, and other accounting principles generally accepted in India, policies have 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.



Place: - Mumbai

Dated: - 23.10.2026

UDIN: - 26044039WDSBDD7199

**For Jain Salia & Associates
Chartered Accountants
[FRNO. 116291W]**

Partner

**(CA. Jayesh K. Salia)
(Membership No. 044039)**

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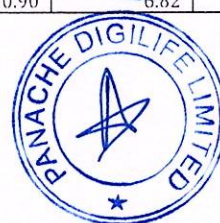
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Statement of Consolidated Unaudited Results for the Quarter and Half year ended 30/09/2026

		(Rs. In Lakhs) 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	12,959.85	5,083.82	3,906.02	18,043.67	6,859.80	24,297.68
II	Other Income	114.87	70.06	36.26	184.92	59.36	241.15
III	Total Income (I+II)	13,074.72	5,153.88	3,942.28	18,228.59	6,919.16	24,538.83
IV	Expenses						
	Cost of Materials Consumed	12,762.22	7,003.68	3,550.12	19,765.90	6,214.70	21,637.87
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(1,634.04)	(2,768.50)	(183.04)	(4,402.55)	(360.82)	(1,445.36)
	Employee benefits expense	186.10	167.81	179.43	353.91	334.25	698.24
	Finance Costs	75.42	71.45	69.46	146.86	136.64	266.00
	Depreciation and amortisation expenses	40.66	40.13	29.31	80.79	58.35	126.03
	Other Expenses	407.46	160.23	108.62	567.69	228.12	705.72
	Total Expenses (IV)	11,837.82	4,674.79	3,753.90	16,512.61	6,611.24	21,988.51
V	Profit/(loss) before exceptional items and tax (I-IV)	1,236.90	479.09	188.38	1,715.98	307.92	2,550.32
VI	Exceptional Profit / (Loss) Items	-	-	-	-	-	(346.44)
VII	Profit/ (loss) before tax(V-VI)	1,236.90	479.09	188.38	1,715.98	307.92	2,203.88
VIII	Tax Expense:						
	(1) Current Tax	294.65	133.03	43.03	427.67	72.01	579.07
	(2) Deferred Tax	18.62	(18.11)	3.96	0.51	3.70	(8.10)
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	923.63	364.17	141.39	1,287.80	232.22	1,632.90
X	Share of Profit from Associate	1.98	(2.50)	1.10	(0.52)	(3.18)	(2.72)
XI	Total Profit/(Loss) for the period from continuing operations (IX+X)	925.61	361.67	142.49	1,287.28	229.04	1,630.18
XII	Profit/(Loss) from discontinued operations	-	-	(0.46)	-	(3.46)	37.90
XIII	Tax expenses of discontinued operations	-	-	-	-	-	14.15
XIV	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	(0.46)	-	(3.46)	23.75
XV	Profit/(Loss) for the period (IX+XII)	925.61	361.67	142.03	1,287.28	225.58	1,653.93
XVI	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(16.18)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	4.07
	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	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	925.61	361.67	142.03	1,287.28	225.58	1,641.82
XVIII	Profit Attributable to :						
	Owners of the company	769.58	380.72	139.71	1,150.30	226.53	1,621.19
	Non-controlling Interest	153.53	(16.55)	2.32	136.98	(0.95)	35.46
XIX	Total Comprehensive Income Attributable to :						
	Owners of the company	769.58	380.72	139.71	1,150.30	226.53	1,609.08
	Non-controlling Interest	153.53	(16.55)	2.32	136.98	(0.95)	35.46
XVIII	Earnings per equity (for Continuing operation):						
	(1) Basic	5.78	2.26	0.94	8.04	1.50	10.58
	(2) Diluted	4.90	2.09	0.91	6.82	1.46	8.93
XIX	Earnings per equity (for discontinued operation)						
	(1) Basic	-	-	(0.00)	-	(0.02)	0.15
	(2) Diluted	-	-	(0.00)	-	(0.02)	0.13
XX	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	5.78	2.26	0.93	8.04	1.48	10.73
	(2) Diluted	4.90	2.09	0.90	6.82	1.44	9.06



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- 1) The consolidated 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 23rd October, 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) The consolidated financial results of the company comprising its subsidiaries (together referred to as "The Group") includes results of the following entities:-

Company	Relation
Panache Newage Technology Private Limited (formerly known as ICT Infratech Services Private Limited)	Indian Subsidiary
Technofy Digital Private Limited	Wholly Owned Indian Subsidiary
AIR Digilife Private Limited (formerly known as NAJ Digilife Private Limited)	Indian Subsidiary
Cadcord Technologies Private Limited	Associate

- 5) As disclosed in the previous year's result, the status of subsidiary viz. Technofy Digital Private Limited, continued to be 'not a going concern'. Hence the company has continued to disclose subsidiary's result as a discontinued operation as per Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations."
- 6) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.
- 7) During the quarter ended September 30, 2026, the Company incorporated a Wholly Owned Subsidiary (WOS) in Hong Kong on September 23, 2026. The subsidiary has been incorporated with an issued share capital of 50,000 ordinary shares of HKD 1 each, aggregating to HKD 50,000. The WOS will be engaged in trading of Information Technology products.

Date : - 23rd October 2026

Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED



AMIT RAMBHIA
MANAGING DIRECTOR
DIN: 00165919

Panache Digilife Limited

Regd Office : Building No. A3, Unit No. 102 To 108, 201 To 208, Babosa Industrial Park, Saravali Village, Bhiwandi, Thane - 421302

Corporate Office : B-507, Raheja Plaza CSL, L.B.S. Marg, Ghatkopar West, Mumbai 400086, MH, India

Tel.: +91-22-2500 7002 | Website: www.panachedigilife.com

Email: info@panachedigilife.com | CIN: L72200MH2007PLC169415

Rs in Lakhs

Consolidated Statement of Assets and Liabilities		
Particulars	As at Half year ended (30/09/2026) (Unaudited)	As at Previous year ended (31/03/2026) (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	766.26	788.61
(b) Right to use assets	274.16	305.49
(c) Capital work-in-progress	-	-
(d) Investment Property	219.49	221.69
(e) Goodwill	-	-
(f) Other Intangible assets	160.16	161.34
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financial Assets		
(i) Investments Accounted for Using the equity method	14.42	14.95
(ii) Other Investments	172.23	7.23
(iii) Loans & Deposits	18.03	17.63
(iv) Other Financial Assets	0.25	0.25
(j) Deferred tax assets (net)	5.29	8.32
(k) Other non-current assets	0.42	0.42
Current assets		
(a) Inventories	8,587.07	4,184.52
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	9,480.40	10,234.45
(iii) Cash and cash equivalents	974.84	271.79
(iv) Bank balances other than (iii) above	0.02	0.02
(v) Loans & Deposits	2,207.78	1,955.96
(vi) Other Financial Assets	223.67	117.99
(c) Other current assets	3,448.83	4,443.28
(d) Current Tax Assets	-	12.66
(e) Assets of Disposal Group classified as held for Sale	6.34	6.34
Total Assets	26,559.68	22,752.96
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,601.40	1,601.40
(b) Other Equity	10,102.81	8,956.50
(c) Minority Interest	184.14	47.16
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	540.00	-
(i)a) Lease Liability	253.38	253.38
(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	11.25	10.86
(b) Provisions	173.05	173.05
(c) Deferred tax liabilities (Net)	33.10	35.61
(d) Other non-current liabilities	2.45	2.45
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,847.92	2,471.84
(i)a) Lease Liability	25.50	50.13
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	53.35	37.40
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	8,186.71	8,135.55
(iii) Other financial liabilities	2.69	2.69
(b) Other current liabilities	1,699.47	388.96
(c) Provisions	86.02	85.95
(d) Current Tax Liabilities (Net)	744.30	487.73
(e) Liabilities Associated with Disposal Group classified as held for sale	12.15	12.30
Total Equity and Liabilities	26,559.68	22,752.96



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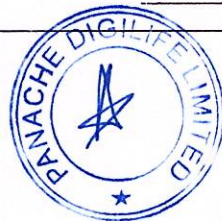
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Rs in Lakhs

Consolidated Statement of Cash Flow

PARTICULARS	FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026	FOR THE YEAR ENDED 31ST MARCH 2026
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit Before Tax as per Profit & Loss A/c	1,715.98	2,203.88
<u>Adjustments for Non-cash Items</u>		
Depreciation on PPE, Investment Property & Intangible Assets	49.45	79.31
Depreciation of Right to Use Assets	31.34	46.72
Finance Charges on Financial Instruments	(0.14)	(0.47)
Amortisation of Fair Value Changes	(0.30)	(0.55)
Provision for Gratuity	-	76.38
Guarantee Premium	(0.69)	(1.55)
Finance charges on Lease Liabilities	9.86	4.69
	89.53	204.54
	1,805.51	2,408.41
<u>Adjustments for Non-Operating Items</u>		
Interest Income	(121.31)	(122.31)
Interest on Income Tax Payment	-	16.39
Interest Paid	131.56	253.30
Rent Income from Investment Property	(13.34)	(34.18)
Processing charges	5.44	8.00
	2.36	121.20
Operating Profit before Working Capital Changes	1,807.87	2,529.61
<u>Adjusted for Change in Working Capital:</u>		
Inventories	(4,402.55)	(1,445.36)
Trade Receivable	754.05	(3,774.04)
Other Non-Current Assets	-	0.64
Other Current Financial Assets	(105.68)	(123.36)
Other Current Assets	1,007.05	(3,877.46)
Non-Current Provisions	-	(7.30)
Other Non Current Liabilities	-	0.22
Trade Payable	67.11	6,002.78
Other Current Financial Liabilities	0.00	(5.35)
Current Provisions	0.08	39.89
Other Current Liability	1,311.40	360.80
	(1,368.53)	(2,828.53)
Cash Generated from Operations	439.34	(298.92)
Taxed Paid	(171.10)	(233.70)
Net Cash Flow from Operations (A)	268.23	(532.62)
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
<u>Cash Inflow</u>		
Interest Income	121.31	121.93
Rent Income from Investment Property	13.34	34.18
	134.64	156.11
<u>Cash Outflow</u>		
Purchase of Fixed Assets	(23.72)	(85.48)
Acquisition of Shares	-	(25.30)
Investment in Fixed Deposit	(165.00)	-
Loans & Deposits Given	(251.69)	(1,886.03)
	(440.40)	(1,996.81)
Net Cash Flow from Investing Activities (B)	(305.76)	(1,840.70)



Continued

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Rs in Lakhs

Consolidated Statement of Cash Flow

PARTICULARS	FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026	FOR THE YEAR ENDED 31ST MARCH 2026
CASH FLOW FROM FINANCING ACTIVITIES		
<u>Cash Inflow</u>		
Share Capital Issued	-	39.50
Issue of Warrants	-	2,410.41
Long Term Borrowing	540.00	-
Short Term Borrowing	17.57	25.92
	557.57	2,475.83
<u>Cash Outflow</u>		
Short Term Borrowing Settled	-	(129.51)
Share issue Expenses	(4.00)	(48.09)
Repayment of Lease Liabilities	(34.50)	(52.96)
Interest Paid	(131.56)	(253.30)
Processing charges	(5.44)	(8.00)
	(175.50)	(491.87)
Net Cash Flow from Financing Activities (C)	382.07	1,983.96
CASH FLOW FROM ALL ACTIVITIES (A+B+C)	344.55	(389.36)
<u>Cash and Cash Equivalents at the Beginning</u>		
Cash in Hand	4.55	3.68
Balance in Bank	(2,134.39)	(1,744.17)
	(2,129.85)	(1,740.49)
<u>Cash and Cash Equivalents at the End</u>	(1,785.30)	(2,129.85)
<u>Closing Balance as per accounts</u>		
Cash in Hand	6.40	4.55
Balance in Bank	(1,791.70)	(2,134.39)
	(1,785.30)	(2,129.85)



Jain Salia & Associates

Chartered Accountants

LIMITED REVIEW REPORT

Independent Auditor's report on the Quarterly and year-to-date Consolidated Unaudited 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
Panache Digilife Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Panache Digilife Limited** (the "Parent") and its Subsidiaries and an Associate ("the Parent" and its Subsidiaries and an Associate together referred to as "the Group") for the quarter and half year ended 30th September 2026 ("the statement") being submitted by company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure requirements) Regulations, 2015 (the "Listing Regulation, 2015") as amended.
2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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.



507-D, Ecstasy Corporate Business Park, City of Joy, J.S.D Marg, Mulund (W), Mumbai -400080.
Contact: 96641 26402/96641 26404, e-mail: jainsalia@gmail.com

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Chartered Accountants

We have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

NAME OF THE COMPANY	RELATION
Panache Digilife Limited	The Holding company
Technofy Digital Private Limited	Indian Subsidiary (Wholly owned)
Panache Newage Technology Private Limited (Formerly known as ICT Infratech Services Private Limited)	Indian Subsidiary
AIR Digilife Private Limited (Formerly known as NAJ Digilife Private Limited)	Indian Subsidiary
CADCORD Technologies Private Limited	Associate Company

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting principles generally accepted in India, Including Accounting Standard ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder has not disclosed the information required to be disclosed in terms of 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.

- i. In respect of unaudited financial results of Technofy Digital Private Limited, whose financial statements reflect total net assets of disposal group classified as held for sale of Rs.(5.81) Lakhs as at 30th September 2026, net profit/(loss) after tax from discontinuing operations of Rs. Nil, total comprehensive profit/(loss) of Rs. Nil and cash & cash Equivalent of Rs. 3.01 Lakhs for the period ended on that date are also considered in the consolidated financial results.



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- ii. In respect of unaudited financial results of Panache Newage Technology Private Limited (Formerly known as ICT Infratech Services Private Limited), whose financial statements reflect total net assets of Rs. 544.38 Lakhs as at 30th September 2026, net profit/(loss) after tax from operations of Rs. 400.06 Lakhs, total comprehensive profit/(loss) of Rs. 400.06 Lakhs and cash & cash Equivalent of Rs. 424.77 Lakhs for the period ended on that date is also considered in the consolidated financial results.
- iii. In respect of unaudited financial results of AIR Digilife Private Limited (Formerly known as NAJ Digilife Private Limited), whose financial statements reflect total net assets of Rs. (15.99) Lakhs as at 30th September 2026, net profit/(loss) after tax from operations of Rs. 4.79 Lakhs, total comprehensive profit/(loss) of Rs. 4.79 Lakhs and cash & cash Equivalent of Rs. 7.41 Lakhs for the period ended on that date is also considered in the consolidated financial results.
- The financial statements of above subsidiaries, whose results have been furnished to us by the respective management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on the reports of the management and procedures performed by us as stated in paragraph 3 above.
- iv. The consolidated financial results also include a share of total comprehensive profit / (loss) of an Associate CADCORD Technologies Private Limited. The financial results of this associate have not been reviewed by us. The net profit/(loss) after tax from operations of Rs. (2.01) Lakhs, total comprehensive profit/(loss) of Rs. (2.01) Lakhs for the period from 1st April 2026 to the quarter and half year ended 30th September 2026 and hence, the share of total comprehensive profit / (loss) of Rs. (0.52) Lakhs is considered in the consolidated financial results, in respect of Cadcord Technologies Private Limited, an Associate.



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The financial result of this Associate has not been reviewed by us. The financial statement of an Associate, which has been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this Associate, is based solely on the reports of other management and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.



Place: - Mumbai

Dated: 23.10.2026

UDIN: 26044039CGIZRQ6714

For Jain Salia & Associates
Chartered Accountants
[FRNO. 116291W]

Partner
(CA. Jayesh K. Salia)
(Membership No. 044039)

Annexure A

List of Allottees

Name of Allottee(s)	Nos. of Warrants Allotted	Nos. of Warrants held before conversion	No. of Warrants applied for conversion	Warrant exercise price received @ ₹197 per warrant	No. of Equity Shares allotted, upon conversion/ exchange of Warrants
Promoter / Promoter Group					
Amit D Rambhia	7,20,000	--	--	--	--
Nikit D Rambhia	7,20,000	--	--	--	--
Deepa Amit Rambhia	50,000	--	--	--	--
Kavita Nikit Rambhia	50,000	--	--	--	--
Public - Non-Institutional					
Nitesh Manilal Savla	35,000	--	35,000	68,95,000	35,000
Vikesh Bhawarlal Shah	35,000	--	35,000	68,95,000	35,000
Neha Rajesh Madiar	25,000	--	25,000	49,25,000	25,000
Jitendra Mahadeo Deokar	12,000	--	12,000	23,64,000	12,000
Bhavin Navin Shah	1,500	--	--	--	--
Ashwin V Kamble	1,500	--	1,000	1,97,000	1,000
Sachidanand Sarju Prasad	5,000	--	3,800	7,48,600	3,800
Harshil Rajesh Chheda	6,000	--	6,000	11,82,000	6,000
Vinod Laxman Bathe	1,500	--	1,500	2,95,500	1,500
Rajesh Mahabaleshwar Hoskeri	1,500	--	1,500	2,95,500	1,500
Somnath Tarei	1,500	--	1,500	2,95,500	1,500
Kerman Hormuzdiar Rana	1,500	--	1,500	2,95,500	1,500
Hari Sri Ram Venkat	1,500	--	1,500	2,95,500	1,500
Viral Mulchand Furiya	5,000	--	5,000	9,85,000	5,000
Mayank Bajaj	4,50,000	--	--	--	--
Sharad Kumar Agarwala HUF	1,00,000	--	--	--	--
Abhisek Bhutra HUF	3,00,000	--	--	--	--
Prativa Dalmia	3,50,000	--	--	--	--
Bhushan Gaonkar	15,152	--	--	--	--
Bijal Shah	20,000	--	20,000	39,40,000	20,000
Jigisha Arif Bhavnagarwalla	10,000	--	10,000	19,70,000	10,000
Dipen Gada	10,000	--	--	--	--

Annexure II

The details as required under Regulation 30 of SEBI Listing Regulations read with SEBI Circular are as under:

Sr No.	Particulars	Description
1	Type of Securities issued	Equity Shares pursuant to exercise of option of conversion of warrants.
2	Type of issuance	Preferential allotment
3	Total number of securities issued or the total amount for which the securities issued (approximately)	Allotment of 1,60,300 Equity Shares of face value of ₹10/- each upon conversion/ exchange of/ for equal number of Warrants at an issue price of ₹263 each upon receipt of balance amount at the rate of ₹197 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") aggregating to ₹3,15,79,100/-
Additional information in case of preferential issue:		
4	Name of the allottee	As per Annexure A
5	Post allotment of securities – Outcome of the subscription, Issue price / allotted price (in case of convertibles)	Allotted 1,60,300 Equity Shares upon receipt of Warrant Exercise Price of ₹197 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price"). No. of investors: 15 Post conversion issued, subscribed and paid-up share capital of the Company is ₹16,17,43,000/- consisting of 1,61,74,300 equity shares of ₹10/- each fully Paid-up.
6	In case of convertibles — intimation on conversion of securities or on lapse of the tenure of the instrument;	Intimation on conversion of securities: Conversion option has been exercised by 15 allottees as mentioned in Annexure – A. An amount equivalent to 25% of the warrant issue price has been received at the time of subscription and allotment of each Warrant dated 17 November 2025 and the balance 75% amount of the warrant issue price shall be received at the time of exercise of option of conversion of warrants into equity shares by allottee to whom the warrants have been allotted. The tenure of the warrants shall not exceed 18 (eighteen) months from the date of allotment. Each warrant shall carry a right to subscribe 1 (one) Equity Share per warrant, which may be exercised in one or more tranches during the period commencing from the date of allotment of warrants until the expiry of 18(eighteen) months from the date of allotment of the warrants. In the event that, a warrant holder does not exercise the warrants within a period of 18 (Eighteen) months from the date of allotment of such warrants, the unexercised warrants shall lapse and the amount paid by the warrant holders on such Warrants shall stand forfeited by the Company.