



To,

Date: 29.05.2026

The Manager BSE Limited P. J. Towers, Dalal Street Mumbai-400001 (BSE Scrip Code: <b>532521</b> )	The Manager, NSE Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai 400051. (NSE Symbol: <b>PALREDTEC</b> )
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Dear Sir/Madam,

**Sub: Outcome of board meeting under regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015**

**Unit: Palred Technologies Limited**

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. Palred Technologies Limited held on Friday, the 29th day of May, 2026 at 4.00 p.m. through video conferencing the following were duly considered and approved by the Board.

1. Audited Financial results (Standalone and Consolidated) together with Statement of Assets and Liabilities and Statement of Cash flow for the quarter and year ended 31.03.2026 (enclosed).
2. Auditors Report along with declaration of unmodified opinion for the year ended 31.03.2026 (enclosed).
3. Appointment of M/s. Seshachalam & Co, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2026-27.

The meeting of the Board of Directors commenced at 4.00 P.M (IST) and concluded at 6:10 P.M (IST)

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,

For Palred Technologies Limited



Shruti Mangesh Rege  
Company Secretary



To,

Date: 29.05.2026

The Manager BSE Limited P. J. Towers, Dalal Street Mumbai-400001 (BSE Scrip Code: <b>532521</b> )	The Manager, NSE Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai- 400051. (NSE Symbol: PALREDTEC)
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Dear Sir/Madam,

**Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.**

**Unit: Palred Technologies Limited**

I, P. Supriya Reddy, Chairperson & Managing Director of M/s. Palred Technologies Limited hereby declare that, the Statutory Auditors of the company, M/s. MSKC & Associates, Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Standalone and Consolidated financial results of the company for the quarter and financial year ended 31st March, 2026.

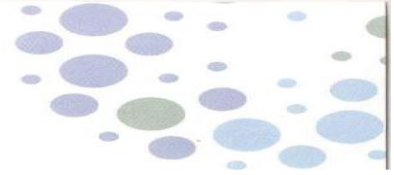
This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No. No. CIR/CFD/CMD/56/2016 dated 27-05-2016.

Thanking you,

Yours faithfully,  
For Palred Technologies Limited



P. Supriya Reddy  
Chairperson & Managing Director



[Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with clause 7 of Para A of Annexure I of SEBI Circular dated November 11, 2024]

**Appointment of Internal Auditor:**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1.	<b>Reason for change viz ., appointment, resignation, removal, death or otherwise</b>	Appointment of M/s. Seshachalam & Co., Chartered Accountants as Internal Auditor of the company for Financial Year 2025-26.
2.	<b>Date &amp; Terms of appointment</b>	For the Financial Year 2026-27
3.	<b>Brief profile</b>	M/s. Seshachalam & Co., Practicing Chartered Accountants, registered with the Institute of Chartered Accountants of India. The Firm is being managed by a team of competent and experienced professionals with rich experience
6.	<b>Disclosure of relationships between directors (in case of appointment of a director)</b>	Not Applicable

For Palred Technologies Limited



Shruti Mangesh Rege  
Company Secretary



**PALRED TECHNOLOGIES LIMITED**

CIN: L72200TG1999PLC033131

(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500034, Telangana)

**STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026**
**PART III**

(All amounts are Rs. in Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	374.60	381.37
<b>Adjustments for:</b>		
Interest income	(384.52)	(387.93)
Finance costs	0.95	1.34
Non-cash lease adjustment	-	(0.67)
Depreciation and amortisation expense	4.95	5.04
<b>Operating (Loss) before working capital changes</b>	<b>(4.02)</b>	<b>(0.85)</b>
<b>Movement in working capital</b>		
(Increase)/Decrease in Other Current Assets	3.95	(0.38)
(Increase)/Decrease in Other Non-Current Assets	(0.40)	2.13
(Increase)/Decrease in Other Financial Assets	(5.17)	-
Increase/(Decrease) in Provisions	1.50	1.16
Increase/(Decrease) in Other Financial Liabilities	52.71	58.32
Increase/(Decrease) in Other Current Liabilities	(51.98)	95.59
<b>Cash flow generated from/ (used in) operating activities</b>	<b>(3.41)</b>	<b>155.97</b>
Income tax paid (net)	(47.50)	(183.39)
<b>Net cash flows generated from/ (cash used in) operating activities (A)</b>	<b>(50.91)</b>	<b>(27.42)</b>
<b>Cash flow from Investing activities</b>		
Investment in fixed deposits (net)	(340.94)	(349.13)
Interest income received	384.52	387.93
<b>Net cash flows generated from/ (used in) investing activities (B)</b>	<b>43.58</b>	<b>38.80</b>
<b>Cash flow from Financing activities</b>		
Interest on lease liability	(0.95)	(1.34)
Principal paid on lease liability	(5.05)	(4.66)
<b>Net cash flows generated from/ (used in) financing activities (C)</b>	<b>(6.00)</b>	<b>(6.00)</b>
<b>Net (decrease) / increase in cash and cash equivalents (A+B+C)</b>	<b>(13.33)</b>	<b>5.38</b>
Cash and cash equivalents at the beginning of the year	18.13	12.75
<b>Cash and cash equivalents as at the end of the year</b>	<b>4.80</b>	<b>18.13</b>
<b>Cash and cash equivalents includes:</b>		
Cash on hand	0.12	0.12
Balances with bank	4.68	18.01
<b>Cash and cash equivalents as at the end of the year</b>	<b>4.80</b>	<b>18.13</b>



**PALRED TECHNOLOGIES LIMITED**

CIN: L72200TG1999PLC033131

(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500034, Telangana)

**STANDALONE BALANCE SHEET AS AT MARCH 31, 2026**
**PART-II**

(All amounts are Rs. in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	2.34	2.43
Right of use assets	8.52	13.39
<b>Financial assets</b>		
Investments	1,100.00	1,100.00
Other non-current assets	313.43	366.29
<b>Total non-current assets</b>	<b>1,424.29</b>	<b>1,482.11</b>
<b>Current assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	4.80	18.13
Bank balances other than cash and cash equivalent	5,851.58	5,510.64
Other financial assets	5.17	-
Other current assets	-	3.95
<b>Total current assets</b>	<b>5,861.55</b>	<b>5,532.72</b>
<b>Total assets</b>	<b>7,285.84</b>	<b>7,014.83</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	1,223.26	1,223.26
Other equity	5,812.52	5,538.23
<b>Total equity</b>	<b>7,035.78</b>	<b>6,761.49</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
Lease liabilities	3.65	8.70
Provisions	14.71	11.63
<b>Total non-current liabilities</b>	<b>18.36</b>	<b>20.33</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
Lease liability	6.00	6.00
Other financial liabilities	178.98	126.27
Other current liabilities	46.25	98.23
Provisions	0.47	2.51
<b>Total current liabilities</b>	<b>231.70</b>	<b>233.01</b>
<b>Total liabilities</b>	<b>250.06</b>	<b>253.34</b>
<b>Total equity and liabilities</b>	<b>7,285.84</b>	<b>7,014.83</b>



**PALRED TECHNOLOGIES LIMITED**

CIN: L72200TG1999PLC033131

(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)

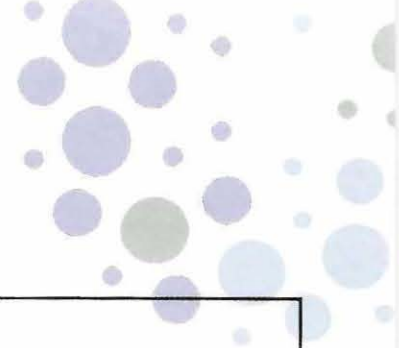
**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED March 31, 2026**
**PART I**

(All amounts are Rs. in Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Refer Note 3)	(Unaudited)	(Refer Note 4)	(Audited)	(Audited)
<b>1 Income</b>					
(a) Revenue from operations	37.50	37.50	37.50	150.00	150.00
(b) Other income	90.62	91.50	100.47	384.52	388.60
<b>Total income (a+b)</b>	<b>128.12</b>	<b>129.00</b>	<b>137.97</b>	<b>534.52</b>	<b>538.60</b>
<b>2 Expenses</b>					
(c) Employee benefits expense	19.28	18.52	18.67	74.87	73.88
(d) Finance cost	0.20	0.22	0.30	0.95	1.34
(e) Depreciation and amortisation expense	1.24	1.24	1.25	4.95	5.04
(f) Other expenses	10.54	22.73	20.78	79.15	76.97
<b>Total expenses (c+d+e+f)</b>	<b>31.26</b>	<b>42.71</b>	<b>41.00</b>	<b>159.92</b>	<b>157.23</b>
<b>3 Profit before exceptional item (1-2)</b>	<b>96.86</b>	<b>86.29</b>	<b>96.97</b>	<b>374.60</b>	<b>381.37</b>
<b>4 Exceptional item</b>	-	-	-	-	-
<b>5 Profit after exceptional item but before tax for the quarter / year (3-4)</b>	<b>96.86</b>	<b>86.29</b>	<b>96.97</b>	<b>374.60</b>	<b>381.37</b>
<b>6 Tax Expense</b>					
(g) Current Tax	28.02	21.63	96.46	97.43	96.46
(h) Income Tax relating to earlier years	-	3.34	44.96	3.34	78.10
(i) Deferred Tax	-	-	-	-	-
<b>Total Tax expense (g+h+i)</b>	<b>28.02</b>	<b>24.97</b>	<b>141.42</b>	<b>100.77</b>	<b>174.56</b>
<b>7 Profit after tax for the quarter / year (5-6)</b>	<b>68.84</b>	<b>61.32</b>	<b>(44.45)</b>	<b>273.83</b>	<b>206.81</b>
<b>8 Other Comprehensive income</b>					
Items that will not be reclassified to profit or loss					
- Remeasurement of post-employment benefit obligations	2.73	(0.75)	(2.56)	0.46	(3.03)
<b>9 Total Comprehensive income (7+8)</b>	<b>71.57</b>	<b>60.57</b>	<b>(47.01)</b>	<b>274.29</b>	<b>203.78</b>
Paid-up equity share capital (face value Rs. 10 per share)	1,223.26	1,223.26	1,223.26	1,223.26	1,223.26
Other Equity				5,812.52	5,538.23
<b>10 Earnings per share (face Value of Rs. 10/- each)</b>					
(j) Basic*	0.56	0.50	-0.36	2.24	1.69
(k) Diluted*	0.56	0.50	-0.36	2.24	1.69

\*The basic and diluted EPS for the quarters have not been annualised.


*Reddy*



NOTES:

- 1 In terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, the above standalone financial results of **PALRED TECHNOLOGIES LIMITED** ("the Company") have been reviewed and recommended by Audit Committee and approved by the Board of Directors, at their respective meetings held on May 29, 2026. The annual standalone financial results have been subjected to audit by the statutory auditors of the Company and they have issued an unmodified opinion on such standalone financial results.
- 2 The above standalone financial results for the quarter and year ended March 31, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("IND AS") prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures for the year ended March 31, 2026 and the unaudited figures for the nine months ended December 31, 2025.
- 4 The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2025 and the unaudited figures for the nine months ended December 31, 2024.
- 5 The previous quarter/ year figures have been regrouped/ rearranged/ reclassified wherever necessary to make it comparable.
- 6 The aforesaid financial results will be uploaded on the Company's website ([www.palred.com](http://www.palred.com)) and will also be available on the website of BSE Limited, ([www.bseindia.com](http://www.bseindia.com)) and the NSE Limited, ([www.nseindia.com](http://www.nseindia.com)) for the benefit of the shareholders and investors.

Place: Hyderabad  
Date: May 29, 2026



*For and on behalf of the Board of Directors*  
**Palred Technologies Limited**

**Supriya Reddy Palem**  
Chairperson & Managing Director  
DIN: 00055870

**INDEPENDENT AUDITOR’S REPORT**

**To the Board of Directors of Palred Technologies Limited**

**Report on the Audit of the Standalone Annual Financial Results**

**Opinion**

We have audited the accompanying standalone annual financial results of **Palred Technologies Limited** (hereinafter referred to as ‘the Company’) for the year ended March 31, 2026, (‘the Statement’), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘Listing Regulations’).

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and
- ii. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (‘the Act’), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (‘SAs’) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



# MSKC & Associates LLP

(Formerly known as M S K C & Associates)

Chartered Accountants

## Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. This responsibility also includes 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also 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 Statement as a whole is 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 Statement.

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 Statement, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

Head Office: Floor 2, 101-106 Congress Buildings, 573 Mount Road, Chennai 600006, INDIA

Tel: +91 44 2434 9866, +91 44 2434 9867 | LLPIN: ACK-7004

Bengaluru | Chennai | Gurugram | Hyderabad | Kolkata | Mumbai | Pune



# MSKC & Associates LLP

(Formerly known as M S K C & Associates)  
Chartered Accountants

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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.

## Other Matter:

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 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 **M S K C & Associates LLP**

Chartered Accountants

ICAI Firm Registration Number: 001595S/S000168

**Tarun  
Kumar Jain**  
Tarun Kumar Jain

Partner

Membership No.: 231741

UDIN: 26231741AKNOYR3996

Digitally signed by

Tarun Kumar Jain

Date: 2026.05.29

15:58:57 +05'30'



Place: Da Nang, Vietnam

Date: May 29, 2026

Head Office: Floor 2, 101-106 Congress Buildings, 573 Mount Road, Chennai 600006, INDIA

Tel: +91 44 2434 9866, +91 44 2434 9867 | LLPIN: ACK-7004

Bengaluru | Chennai | Gurugram | Hyderabad | Kolkata | Mumbai | Pune

**PALRED TECHNOLOGIES LIMITED**  
 CIN: L72200TG1999PLC033131

(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)

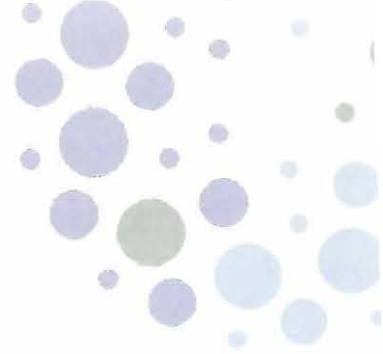
**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**
**PART I**

(All amounts are Rs. in Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Refer Note 5	Unaudited	Refer Note 6	Audited	Audited
1 Revenue from operations	2,183.52	1,808.35	1,750.05	7,720.47	8,566.56
2 Other income	178.00	92.13	104.92	479.99	410.06
3 <b>Total Income (1+2)</b>	<b>2,361.52</b>	<b>1,900.48</b>	<b>1,854.97</b>	<b>8,200.46</b>	<b>8,976.62</b>
4 <b>Expenses</b>					
Cost of materials consumed	1,388.01	1,278.11	1,012.88	4,803.45	4,019.93
Purchases of traded goods	(23.22)	24.06	(254.18)	27.32	1,100.46
(Increase)/ Decrease in inventories of finished goods and traded goods	(38.17)	(396.32)	527.33	(178.03)	755.96
Employee benefits expense	248.02	278.04	274.52	1,082.14	972.54
Finance Costs	120.61	119.85	126.94	490.16	562.84
Depreciation and amortisation expense	27.34	26.92	29.52	108.17	123.35
Other expenses	734.08	688.90	476.37	2,510.89	2,303.63
<b>Total Expenses</b>	<b>2,456.67</b>	<b>2,019.56</b>	<b>2,193.38</b>	<b>8,844.10</b>	<b>9,838.71</b>
5 <b>Profit/(Loss) before exceptional item (3-4)</b>	<b>(95.15)</b>	<b>(119.08)</b>	<b>(338.41)</b>	<b>(643.64)</b>	<b>(862.09)</b>
6 Exceptional item	-	-	-	-	-
7 <b>Profit/(Loss) before tax for the quarter/year (5-6)</b>	<b>(95.15)</b>	<b>(119.08)</b>	<b>(338.41)</b>	<b>(643.64)</b>	<b>(862.09)</b>
8 <b>Tax Expense</b>					
Current Tax	28.02	21.63	96.46	97.43	96.46
Income Tax relating to earlier years	-	3.34	44.96	3.34	78.10
Deferred Tax charge	-	-	-	-	-
<b>Total Tax Expense</b>	<b>28.02</b>	<b>24.97</b>	<b>141.42</b>	<b>100.77</b>	<b>174.56</b>
9 <b>Profit/(Loss) after tax for the quarter/year (7-8)</b>	<b>(123.17)</b>	<b>(144.05)</b>	<b>(479.83)</b>	<b>(744.41)</b>	<b>(1,036.65)</b>
10 <b>Other comprehensive income/ (loss)</b>					
(a) Items that will not be reclassified to profit or loss					
- Remeasurement of post-employment benefit obligations (net of taxes)	(1.17)	(0.98)	(1.62)	(4.12)	(3.93)
(b) Items that will be reclassified to profit or loss					
- Exchange differences on foreign operations	(14.26)	(26.62)	0.34	(3.29)	7.38
<b>Total comprehensive income/(loss) (9+10)</b>	<b>(138.60)</b>	<b>(171.65)</b>	<b>(481.11)</b>	<b>(751.82)</b>	<b>(1,033.20)</b>
11 <b>Profit/ (Loss) for the quarter/year attributable to:</b>					
Owners of the parent	(82.44)	(100.65)	(387.92)	(526.69)	(775.77)
Non-controlling interests	(40.73)	(43.40)	(91.91)	(217.72)	(260.88)
12 <b>Total comprehensive income/ (loss) attributable to:</b>					
Owners of the parent	(93.90)	(122.39)	(389.48)	(532.38)	(773.73)
Non-controlling interests	(44.70)	(49.26)	(91.63)	(219.44)	(259.47)
13 <b>Paid-up Equity Share Capital (Face value ₹10 per share)</b>	<b>1,223.26</b>	<b>1,223.26</b>	<b>1,223.26</b>	<b>1,223.26</b>	<b>1,223.26</b>
<b>Other Equity</b>				<b>3,085.98</b>	<b>3,617.99</b>
14 <b>Earnings per share (Face Value of Rs.10/- each)</b>					
(a) Basic*	(0.67)	(0.82)	(3.54)	(4.31)	(6.34)
(b) Diluted*	(0.67)	(0.82)	(3.54)	(4.31)	(6.34)

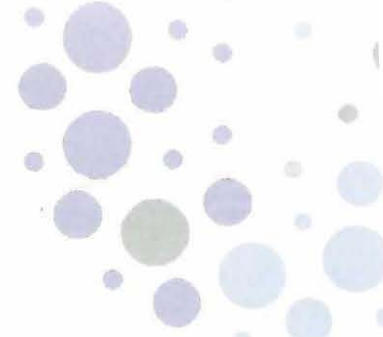
\*The basic and diluted EPS for the quarters have not been annualised.


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PALRED TECHNOLOGIES LIMITED		
CIN: L72200TG1999PLC033131		
(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)		
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026		
PART-II		(All amounts are Rs. in Lakhs, unless otherwise stated)
Particulars	As at	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>I. ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	85.44	110.82
(b) Right of use Asset	138.05	216.93
(c) Intangible assets	12.23	1.86
(d) Financial assets		
- Other financial assets	41.49	64.24
(e) Other non-current assets	386.19	439.91
<b>Total Non-Current Assets</b>	<b>663.40</b>	<b>833.76</b>
<b>Current assets</b>		
(a) Inventories	2,759.09	2,550.10
(b) Financial assets		
- Trade receivables	1,711.95	2,152.66
- Cash and cash equivalents	70.67	72.13
- Bank balances other than cash and cash equivalents	5,851.58	5,510.64
- Other financial assets	34.05	25.25
(c) Other current assets	316.35	410.59
<b>Total Current Assets</b>	<b>10,743.69</b>	<b>10,721.37</b>
<b>TOTAL ASSETS</b>	<b>11,407.09</b>	<b>11,555.13</b>





<b>II. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1,223.26	1,223.26
(b) Other equity	3,085.98	3,617.99
<b>Total equity attributable to owners</b>	<b>4,309.24</b>	<b>4,841.25</b>
(c) Non Controlling Interest	(436.02)	(218.30)
<b>Total Equity</b>	<b>3,873.22</b>	<b>4,622.95</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
- Lease liabilities	105.09	148.10
(b) Provisions	69.52	66.56
<b>Total Non-Current Liabilities</b>	<b>174.61</b>	<b>214.66</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
- Borrowings	6,084.22	5,587.78
- Lease liabilities	59.03	95.82
- Trade payables	57.28	-
- Other financial liabilities	1,079.42	905.90
(b) Provisions	18.87	3.63
(c) Other current liabilities	60.44	124.39
<b>Total Current Liabilities</b>	<b>7,359.26</b>	<b>6,717.52</b>
<b>Total Liabilities</b>	<b>7,533.87</b>	<b>6,932.18</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,407.09</b>	<b>11,555.13</b>



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**PALRED TECHNOLOGIES LIMITED**

CIN: L72200TG1999PLC033131

(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)

**STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026**

PART-III

(All amounts are Rs. in Lakhs, unless otherwise stated)

Particulars	For the year ended	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>Cash flow from operating activities</b>		
(Loss) before tax	(643.64)	(862.09)
Adjustments for:		
Depreciation and amortisation expenses	108.17	123.35
Finance cost	490.16	562.84
Interest income	(384.76)	(388.17)
Non-cash lease adjustment	-	(0.67)
Unrealised Forex Gain, net	24.27	6.37
Provision for doubtful debts	40.69	-
Liabilities no longer required to pay	(67.26)	-
Bad Debts written off	48.56	-
<b>Operating profit before working capital changes</b>	<b>(383.81)</b>	<b>(558.37)</b>
<b>Movement in working capital:</b>		
Increase / (Decrease) in Trade Payables	66.79	(1.51)
(Increase) / Decrease in Inventories	(208.99)	715.46
(Increase) / Decrease in Trade Receivables	404.68	548.53
Increase / (Decrease) in Other Current Liabilities	(112.51)	97.73
Increase / (Decrease) in Provisions	14.08	10.36
Increase / (Decrease) in Other Financial Liabilities	226.60	364.32
(Increase) / Decrease in Other Financial Assets	(8.80)	(3.99)
(Increase) / Decrease in Other Non-Current Assets	(32.18)	(3.25)
(Increase) / Decrease in Other Current Assets	94.24	367.83
<b>Cash flow generated from / (cash used in) operating activities</b>	<b>60.10</b>	<b>1,537.11</b>
Income taxes paid (net)	(14.51)	(183.39)
<b>Net cash flows generated from / (cash used in) operating activities (A)</b>	<b>45.59</b>	<b>1,353.72</b>
<b>Cash flow from Investing activities:</b>		
Purchase of Property, plant and equipment and Intangible assets	(14.06)	(4.81)
Net investment in Fixed deposits	(340.93)	(349.13)
Interest received	384.76	381.72
<b>Net cash flows (used in) investing activities (B)</b>	<b>29.77</b>	<b>27.78</b>
<b>Cash flow from Financing activities:</b>		
Proceeds/(Repayment) of short-term borrowings	496.44	(752.52)
Interest paid on short-term borrowings	(474.15)	(541.60)
Payment of lease liabilities	(95.82)	(96.89)
<b>Net cash flows generated from / (used in) financing activities (C)</b>	<b>(73.53)</b>	<b>(1,391.01)</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>1.83</b>	<b>(9.51)</b>
Cash and cash equivalents at the beginning of the year	72.13	88.01
Effect on exchange rates changes on cash and cash equivalents	(3.29)	(6.37)
<b>Cash and cash equivalents at the end of the period</b>	<b>70.67</b>	<b>72.13</b>
<b>Cash and cash equivalents comprise</b>		
Balances with banks	69.94	71.18
Cash on hand	0.73	0.95
<b>Cash and cash equivalents as at the end of the year</b>	<b>70.67</b>	<b>72.13</b>



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# PALRED

## TECHNOLOGIES

- 1 In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, the above consolidated financial results of **PALRED TECHNOLOGIES LIMITED** ("the Holding Company" or "the Company"), its subsidiaries (the Holding Company along with subsidiaries together referred to as "the Group") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on May 29, 2026. These annual consolidated financial results have been subjected to audit by the statutory auditors of the Company and they have issued an unmodified report on such consolidated financial results.
- 2 The above consolidated financial results for the quarter and year ended March 31, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("IND AS") prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The above consolidated financial results includes the financial results of the following subsidiaries:
  - a. Palred Electronics Private Limited, India
  - b. Palred Technology Services Private Limited, India
  - c. Palred Retail Private Limited, India
  - d. Palred Online Bilism Teknojileri Ticaret Anomin Sirketi, Turkey
  - e. Palred Electronics Limited, Honk Kong
  - f. Parude Technology Shenzhen Company Ltd, China
- 4 The Group has only one operating segment i.e., manufacture/assembly and trading in electronic products, fashion accessories and providing related services. Hence, there is only one primary reportable segment for the Company. Accordingly, disclosure of segment information as prescribed in the Indian Accounting Standard 108 "Operating segments" is not applicable.
- 5 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures for the year ended March 31, 2026 and the unaudited figures for the nine months ended December 31, 2025.
- 6 The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2025 and the unaudited figures for the nine months ended December 31, 2024.
- 7 The previous quarter/ year figures have been regrouped/ rearranged/ reclassified wherever necessary to make it comparable.
- 8 The aforesaid financial results will be uploaded on the Company's website ([www.palred.com](http://www.palred.com)) and will also be available on the website of BSE Limited, ([www.bseindia.com](http://www.bseindia.com)) and the NSE Limited, ([www.nseindia.com](http://www.nseindia.com)) for the benefit of the shareholders and investors.



For and on behalf of the Board of Directors of  
Palred Technologies Limited

Supriya Reddy Palem  
Chairperson & Managing Director  
DIN: 00055870

Place: Hyderabad  
Date: May 29, 2026

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Palred Technologies Limited

Report on the Audit of the Consolidated Annual Financial Results

### Opinion

We have audited the accompanying consolidated annual financial results of **Palred Technologies Limited** (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended March 31, 2026, ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i. includes the annual financial results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Palred Electronics Private Limited, India	Subsidiary
2	Palred Technology Services Private Limited, India	Wholly-Owned Subsidiary
3	Palred Retail Private Limited, India	Subsidiary
4	Palred Electronics Limited, Hongkong	Step-down Subsidiary
5	Parude Technology Shenzhen Company Ltd, China	Step-down Subsidiary
6	Palred Online Bilism Teknolojileri Ticaret Anomin Sirketi, Turkey	Step-down Subsidiary

- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the consolidated net loss, and consolidated other comprehensive income and other financial information of the Group, for the year ended March 31, 2026.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the consolidated financial results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's and Board of Directors' Responsibilities for the Consolidated Financial Results**

This Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the consolidated net loss and consolidated other comprehensive income and other financial information of the Group, in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement 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 the Statement by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.



### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Statement.

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 Statement, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Group 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 Statement 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors.



# MSKC & Associates LLP

(Formerly known as M S K C & Associates)  
Chartered Accountants

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

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

## Other Matters:

1. The Statement includes the unaudited financial information of three (3) step-down subsidiaries whose financial information reflect total assets of Rs. 155.30 Lakhs as at March 31, 2026, total revenue of Rs. 78.70 Lakhs (before consolidation adjustments), net loss of Rs. 109.57 Lakhs, total comprehensive income of Rs. 109.57 Lakhs and net cash outflow of Rs. 6.25 Lakhs for the year ended on that date respectively, as considered in the Statement.. These unaudited financial statements have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Group.

Our opinion on the Statement is not modified with respect to the above financial statements certified by the Management.

2. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 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 M S K C & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 001595S/S000168

Tarun

Kumar Jain

Tarun Kumar Jain

Partner

Membership No.: 231741

UDIN: 26231741TBGDWX8832

Digitally signed by

Tarun Kumar Jain

Date: 2026.05.29

15:58:02 +05'30'



Place: Da Nang, Vietnam

Date: May 29, 2026

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