PALRED TECHNOLOGIES

To,

Date: 13.11.2026

The Manager BSE Limited P. J. Towers, Dalal Street Mumbai-400001 (BSE Scrip Code: **532521**)	The Manager, NSE Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai 400051. (NSE Symbol: **PALREDTEC)**

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 13th day of November, 2026 at 2.30 P.M. through video conferencing the following were duly considered and approved by the Board.

1. Un Audited Financial results (Standalone and Consolidated) for the quarter and half year ended 30.09.2026 (enclosed).

2. Limited Review Report (Standalone and Consolidated) for the quarter and half year ended 30.09.2026 (enclosed).

The meeting of the Board of Directors commenced at 2.30 P.M (IST) and concluded at 03.25 P.M (IST)

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

Thanking you.
Yours faithfully,

For Palred Technologies Limited

PALRED TECHNOLOGIES LTD. HYD.

SHRUTI MANGESH REGE

Digitally signed by SHRUTI MANGESH REGE
Date: 2026.11.13 15:30:55 +05'30'

Shruti Mangesh Rege
Company Secretary

PALRED TECHNOLOGIES

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

PART I

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

	Particulars	Quarter ended			Half Year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	(a) Revenue from operations	37.50	37.50	37.50	75.00	75.00	150.00
	(b) Other income	103.02	90.72	101.47	193.74	202.40	384.52
	Total income (a+b)	**140.52**	**128.22**	**138.97**	**268.74**	**277.40**	**534.52**
2	**Expenses**						
	(c) Employee benefits expense	19.09	19.05	18.54	38.14	37.07	74.87
	(d) Finance cost	0.15	0.17	0.25	0.32	0.53	0.95
	(e) Depreciation and amortisation expense	1.23	1.23	1.23	2.46	2.47	4.95
	(f) Other expenses	23.55	23.53	19.16	47.08	45.88	79.15
	Total expenses (c+d+e+f)	**44.02**	**43.98**	**39.18**	**88.00**	**85.95**	**159.92**
3	**Profit before exceptional item (1-2)**	**96.50**	**84.24**	**99.79**	**180.74**	**191.45**	**374.60**
4	Exceptional item	-	-	-	-	-	-
5	**Profit after exeptional item but before tax for the period / year (3-4)**	**96.50**	**84.24**	**99.79**	**180.74**	**191.45**	**374.60**
6	**Income tax expense**						
	(g) Current Tax	24.13	21.27	23.10	45.40	47.78	97.43
	(h) Income Tax relating to earlier years	-	-	-	-	-	3.34
	(i) Deferred Tax	-	-	-	-	-	-
	Total Income tax expense (g+h+i)	**24.13**	**21.27**	**23.10**	**45.40**	**47.78**	**100.77**
7	**Profit after tax for the period / year (5-6)**	**72.37**	**62.97**	**76.69**	**135.34**	**143.67**	**273.83**
8	**Other Comprehensive income**						
	Items that will not be reclassified to profit or loss						
	- Remeasurement of post-employment benefit obligations (net of taxes)	0.12	0.11	(0.76)	0.23	(1.52)	0.46
9	**Total Comprehensive income (7+8)**	**72.49**	**63.08**	**75.93**	**135.57**	**142.15**	**274.29**
	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	1,223.26
	Other Equity						5,812.52
10	**Earnings per share (EPS) (face Value of Rs. 10/- each)**						
	(j) Basic*	0.59	0.51	0.62	1.11	1.17	2.24
	(k) Diluted*	0.59	0.51	0.62	1.11	1.17	2.24

*The basic and diluted EPS for the quarter / period have not been annualised.

PALRED TECHNOLOGIES LIMITED HYDERABAD

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(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500034, Telangana)
STATEMENT OF STANDALONE ASSETS AND LIABILITIES

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

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	2.32	2.34
Right of use assets	6.09	8.52
Financial assets		
Investments	1,100.00	1,100.00
Other non-current assets	311.52	313.43
Total non-current assets	**1,419.93**	**1,424.29**
Current assets		
Financial assets		
Cash and cash equivalents	5.05	4.80
Bank balances other than cash and cash equivalent	6,018.73	5,851.58
Other financial assets	5.20	5.17
Other current assets	14.25	-
Total current assets	**6,043.23**	**5,861.55**
Total assets	**7,463.16**	**7,285.84**
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	1,223.26	1,223.26
Other equity	5,948.09	5,812.52
Total equity	**7,171.35**	**7,035.78**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Lease liabilities	0.97	3.65
Provisions	15.22	14.71
Total non-current liabilities	**16.19**	**18.36**
Current liabilities		
Financial liabilities		
Lease liability	6.00	6.00
Other financial liabilities	247.53	178.98
Other current liabilities	21.62	46.25
Provisions	0.47	0.47
Total current liabilities	**275.62**	**231.70**
Total liabilities	**291.81**	**250.06**
Total equity and liabilities	**7,463.16**	**7,285.84**

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

PART III

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

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)	For the year ended March 31, 2026 (Audited)
Cash flow from operating activities			
Profit before tax	180.74	191.45	374.60
Adjustments for:			
Interest income	(185.24)	(202.40)	(384.52)
Finance costs	0.32	0.53	0.95
Depreciation and amortisation expense	2.46	2.47	4.95
Operating (Loss) before working capital changes	**(1.72)**	**(7.95)**	**(4.02)**
Movement in working capital			
(Increase)/Decrease in Other Current Assets	(14.25)	(0.58)	3.95
(Increase)/Decrease in Other Non-Current Assets	1.38	0.63	(0.40)
(Increase)/Decrease in Other Financial Assets	(0.03)	-	(5.17)
Increase/(Decrease) in Provisions	0.74	0.60	1.50
Increase/(Decrease) in Other Financial Liabilities	68.55	149.85	52.71
Increase/(Decrease) in Other Current Liabilities	(24.63)	(97.03)	(51.98)
Cash flow generated from/ (used in) operating activities	**30.04**	**45.52**	**(3.41)**
Income tax paid (net)	(44.85)	(75.52)	(47.50)
Net cash flows generated from/ (cash used in) operating activities (A)	**(14.81)**	**(30.00)**	**(50.91)**
Cash flow from Investing activities			
Investment in fixed deposits (net)	(167.15)	(177.66)	(340.94)
Interest income received	185.21	197.89	384.52
Net cash flows generated from/ (used in) investing activities (B)	**18.06**	**20.23**	**43.58**
Cash flow from Financing activities			
Interest on lease liability	(0.32)	(0.53)	(0.95)
Principal paid on lease liability	(2.68)	(2.47)	(5.05)
Net cash flows generated from/ (used in) financing activities (C)	**(3.00)**	**(3.00)**	**(6.00)**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	0.25	(12.77)	(13.33)
Cash and cash equivalents at the beginning of the year	4.80	18.13	18.13
Cash and cash equivalents as at the end of the period/year	**5.05**	**5.36**	**4.80**
Cash and cash equivalents includes:			
Cash on hand	0.12	0.12	0.12
Balances with bank	4.93	5.24	4.68
Cash and cash equivalents as at the end of the period/year	**5.05**	**5.36**	**4.80**

PALRED TECHNOLOGIES LIMITED HYDERABAD

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PALRED TECHNOLOGIES

NOTES:

1. The above un-audited standalone financial results of Palred Technologies Limited ('the Company') for the quarter and half year ended September 30, 2026, which have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India (SEBI), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings concluded on November 13, 2026. The statutory auditors have carried out a limited review of the above said results.
2. Previous period's/year's figures have been regrouped/reclassified wherever necessary, to confirm with the current period classification.
3. The un-audited standalone financial results for the quarter and half-year ended September 30, 2026 are available on the Company's website (www.palred.com) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

M.S.K.C. & ASSOCIATES LLP Chartered Accountants

PALRED TECHNOLOGIES LIMITED HYDERABAD

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

Supriya Reddy Palem
Chairperson & Managing Director
DIN: 00055870

Place: Hyderabad
Date: November 13, 2026

MSKC & Associates LLP
Chartered Accountants

1101/B Manjeera Trinity Corporate
JNTU Hitech City Road, Kukatpally
Telangana, Hyderabad 500072, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Palred Technologies Limited for the quarter and year to date period pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Palred Technologies Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Palred Technologies Limited** (hereinafter referred to as 'the Company'), for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the 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 specified under section 143(10) of the Act 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.

4. Based on our review conducted as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Tarun Kumar Jain
Partner
Membership No.: 231741
UDIN: 26231741VBFWNR4345

Place: Hyderabad
Date: November 13, 2026

PALRED TECHNOLOGIES

PALRED TECHNOLOGIES LIMITED
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(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

PART I

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

	Particulars	Quarter ended			Half Year ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations	2,075.22	2,213.39	2,377.88	4,288.61	3,728.60	7,720.47
	(b) Other income	103.25	92.91	104.85	196.16	209.86	479.99
	Total income (a+b)	**2,178.47**	**2,306.30**	**2,482.73**	**4,484.77**	**3,938.46**	**8,200.46**
2	**Expenses**						
	(c) Cost of materials consumed	940.81	1,234.10	1,567.83	2,174.91	2,137.33	4,803.45
	(d) Purchase of traded goods	326.66	(296.31)	(17.47)	30.35	26.48	27.32
	(e) (Increase) / Decrease in inventories	1.86	399.02	(63.52)	400.88	256.46	(178.03)
	(f) Employee benefits expense	272.00	265.08	283.51	537.08	556.08	1,082.14
	(g) Finance cost	129.87	123.79	126.70	253.66	249.70	490.16
	(h) Depreciation and amortisation expense	25.20	25.81	26.96	51.01	53.91	108.17
	(i) Other expenses	605.40	670.41	672.30	1,275.81	1,087.91	2,510.89
	Total expenses (c+d+e+f+g+h+i)	**2,301.80**	**2,421.90**	**2,596.31**	**4,723.70**	**4,367.87**	**8,844.10**
3	**Loss before exceptional item (1-2)**	**(123.33)**	**(115.60)**	**(113.58)**	**(238.93)**	**(429.41)**	**(643.64)**
4	Exceptional item	-	-	-	-	-	-
5	**Loss after exeptional item but before tax for the period / year (3-4)**	**(123.33)**	**(115.60)**	**(113.58)**	**(238.93)**	**(429.41)**	**(643.64)**
6	**Income tax expense**						
	(g) Current Tax	24.13	21.27	23.10	45.40	47.78	97.43
	(h) Income Tax relating to earlier years	-	-	-	-	-	3.34
	(i) Deferred Tax	-	-	-	-	-	-
	Total Income tax expense (g+h+i)	**24.13**	**21.27**	**23.10**	**45.40**	**47.78**	**100.77**
7	**Loss after tax for the period / year (5-6)**	**(147.46)**	**(136.87)**	**(136.68)**	**(284.33)**	**(477.19)**	**(744.41)**
8	**Other Comprehensive income**						
	Items that will not be reclassified to profit or loss						
	- Remeasurement of post-employment benefit obligations (net of taxes)	(1.03)	(1.03)	(0.99)	(2.06)	(1.97)	(4.12)
	Items that will be reclassified to profit or loss						
	- Exchange difference on foreign operations	34.19	(9.15)	43.94	25.04	37.59	(3.29)
9	**Total Comprehensive income/(loss) (7+8)**	**(114.30)**	**(147.05)**	**(93.73)**	**(261.35)**	**(441.57)**	**(751.82)**
10	**Loss for the period/year attributable to:**						
	- Owners of the parent	(100.79)	(95.05)	(90.45)	(195.84)	(343.60)	(526.69)
	- Non controlling interest	(46.67)	(41.82)	(46.23)	(88.49)	(133.59)	(217.72)
11	**Total Comprehensive income/(loss) attributable to:**						
	- Owners of the parent	(74.85)	(102.99)	(57.05)	(177.84)	(316.09)	(532.38)
	- Non controlling interest	(39.45)	(44.06)	(36.68)	(83.51)	(125.48)	(219.44)
	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	1,223.26
	Other Equity						3,085.98
12	**Earnings per share (EPS) (face Value of Rs. 10/- each)**						
	(j) Basic*	(0.82)	(0.78)	(0.74)	(1.60)	(2.81)	(4.31)
	(k) Diluted*	(0.82)	(0.78)	(0.74)	(1.60)	(2.81)	(4.31)

*The basic and diluted EPS for the quarter / period have not been annualised.

PALRED TECHNOLOGIES LIMITED HYDERABAD

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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-500034, Telangana)
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

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

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	77.71	85.44
Right of use assets	98.61	138.05
Intangible assets	9.98	12.23
Financial assets		
Other financial assets	41.49	41.49
Other non-current assets	383.21	386.19
Total non-current assets	**611.00**	**663.40**
Current assets		
Inventories	2,093.84	2,759.09
Financial assets		
Trade receivables	2,032.45	1,711.95
Cash and cash equivalents	90.07	70.67
Bank balances other than cash and cash equivalent	6,018.73	5,851.58
Other financial assets	35.53	34.05
Other current assets	543.66	316.35
Total current assets	**10,814.29**	**10,743.69**
Total assets	**11,425.29**	**11,407.09**

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

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

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	1,223.26	1,223.26
Other equity	2,908.14	3,085.98
Total equity attributable to owners	**4,131.40**	**4,309.24**
Non Controlling interest	(519.54)	(436.02)
Total equity	**3,611.86**	**3,873.22**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	249.00	-
Lease liabilities	24.33	105.09
Provisions	77.65	69.52
Total non-current liabilities	**350.99**	**174.61**
Current liabilities		
Financial liabilities		
Borrowings	6,098.74	6,084.22
Lease liabilities	96.06	59.03
Trade payables	237.52	57.28
Other financial liabilities	971.94	1,079.42
Provisions	18.87	18.87
Other current liabilities	39.31	60.44
Total current liabilities	**7,462.44**	**7,359.26**
Total liabilities	**7,813.43**	**7,533.87**
Total equity and liabilities	**11,425.29**	**11,407.09**

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STANDALONE STATEMENT OF CASHFLOWS

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

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)	For the year ended March 31, 2026 (Audited)
Cash flow from operating activities			
Loss before tax	(238.93)	(429.41)	(643.64)
Adjustments for:			
Depreciation and Amortisation expense	51.01	53.91	108.17
Finance costs	253.66	249.70	490.16
Interest income	(185.36)	(202.52)	(384.76)
Unrealised Forex (gain)/loss, net	13.75	7.20	24.27
Provision for doubtful debts	0.26	-	40.69
Liabilities no longer required to pay	-	-	(67.26)
Bad Debts written off	-	-	48.56
Provision for credit impaired advances	-	15.98	-
Operating loss before working capital changes	(105.61)	(305.14)	(383.81)
Changes in working capital			
Decrease/ (Increase) in inventories	665.25	232.20	(208.99)
Decrease/ (Increase) in trade receivables	(320.23)	98.32	404.68
Decrease/ (Increase) in other financial assets	(1.48)	(1.14)	(8.80)
Decrease/ (Increase) in other non-current assets	2.45	(30.07)	(32.18)
Decrease/ (Increase) in other current assets	(227.31)	(102.97)	94.24
(Decrease)/ Increase in trade payables	180.24	29.92	66.79
Increase/ (Decrease) in other financial liabilities	(107.48)	290.07	226.60
(Decrease)/ Increase in other current liabilities	(18.95)	(14.00)	(112.51)
(Decrease)/ Increase in provisions	6.07	6.13	14.08
Cash generated used in operations	72.95	203.32	60.10
Taxes paid	(44.88)	(42.88)	(14.51)
Net cash flows generated from/(used in) operating activities (A)	28.07	160.44	45.59
Cash flow from Investing activities			
Purchase of property, plant and equipment and intangible assets	(1.51)	(2.36)	(14.06)
Net investment in fixed deposits	(167.15)	(177.65)	(340.93)
Interest received	180.12	197.97	384.76
Net cash flows generated from/ (used in) investing activities (B)	11.46	17.96	29.77
Cash flow from Financing activities			
Proceeds/(Repayment) from short-term borrowings	263.52	66.15	496.44
Interest paid on short-term borrowings	(248.16)	(249.70)	(474.15)
Payment of principal and interest on lease liability	(49.24)	(38.66)	(95.82)
Net cash flows generated from/ (used in) financing activities (C)	(33.88)	(222.21)	(73.53)
Net (decrease) / increase in cash and cash equivalents (A+B+C)	5.65	(43.81)	1.83
Cash and cash equivalents at the beginning of the year	70.67	72.13	72.13
Effect of exchange rate changes on cash & cash equivalents	13.75	37.59	(3.29)
Cash and cash equivalents as at the end of the period / year	90.07	65.91	70.67
Cash and cash equivalents includes:			
Cash on hand	0.48	2.22	0.73
Balances with bank	89.59	63.69	69.94
Cash and cash equivalents as at the end of the period / year	90.07	65.91	70.67

PALRED TECHNOLOGIES LIMITED HYDERABAD

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PALRED TECHNOLOGIES

NOTES:

1. The above un-audited consolidated financial results of Palred Technologies Limited ('the Company') for the quarter and half year ended September 30, 2026, which have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India (SEBI), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings concluded on November 13, 2026. The statutory auditors have carried out a limited review of the above said results.
2. Previous period's/year's figures have been regrouped/reclassified wherever necessary, to confirm with the current period classification.
3. The un-audited consolidated financial results for the quarter and half-year ended September 30, 2026 are available on the Company's website (www.palred.com) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

M S K C & ASSOCIATES LLP * Chartered Accountants *

PALRED TECHNOLOGIES LIMITED HYDERABAD

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

Supriya Reddy Palem
Chairperson & Managing Director
DIN: 00055870

Place: Hyderabad
Date: November 13, 2026

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MSKC & Associates LLP
Chartered Accountants

1101/B Manjeera Trinity Corporate
JNTU Hitech City Road, Kukatpally
Telangana, Hyderabad 500072, INDIA

Independent Auditor's Review Report on Consolidated unaudited financial results of Palred Technologies Limited for the quarter and year to date period pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Palred Technologies Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Palred Technologies Limited** (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the 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 specified under section 143(10) of the Act 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.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

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



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5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial information of three step-down subsidiaries (mentioned in Para 4 above) which have not been reviewed by their auditors, whose interim financial information reflects total assets of Rs. 176.40 Lakhs as at September 30, 2026 and total revenue (before consolidation adjustments) of Rs. 20.06 Lakhs and Rs. 40.44 Lakhs, total loss after tax (before consolidation adjustments) of Rs. 30.43 Lakhs and Rs. 58.39 Lakhs and total comprehensive income (before consolidation adjustments) of Rs. 46.21 Lakhs and Rs. 24.92 Lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 and cash inflows (net) of Rs. 19.84 Lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. Such interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of such entities is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, such interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter.

For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168



Tarun Kumar Jain
Partner
Membership No.: 231741
UDIN: 26231741PMCXVT3771

Place: Hyderabad
Date: November 13, 2026