



To,

Date: 28.05.2024

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)
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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 Wednesday, the 28th day of May, 2025 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 31.03.2025 (enclosed).
2. Auditors Report along with declaration of unmodified opinion for the year ended 31.03.2025 (enclosed).
3. Appointment of M/s. Seshachalam & Co, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2025-26.
4. Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretary as Secretarial Auditors of the Company for a period of five (5) years for the financial years 2025-26 to 2029-30.
5. Recommended for the approval of the members, appointment of Mr. Srikar Reddy (DIN: 00001401) who retires by rotation and being eligible, offers himself for re-appointment.
6. Approval of the AGM Notice and Director's Report for the year ended March 31, 2025 along with Annexures thereto.
7. Convening the 26th Annual General Meeting of the members of Company on Tuesday, the 12th Day of August 2025 at 11.30 A.M to be held through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"). The venue of the AGM shall be deemed to be the Registered Office of the Company.

PALRED TECHNOLOGIES LIMITED

CIN: L72200TG1999PLC033131

Regd. Office: H. No. 8-2-703/2/B, Plot.No.2 Road.No.12, Banjara Hills, Hyderabad, Telangana-500034. Tele: +9140 67138810|Website:www.palred.com



8. The Register of Members and Share Transfer Books of the company will remain closed from 05.08.2025 to 12.08.2025 (both days inclusive) pursuant to regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
9. Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretary as scrutinizer for evaluating the voting process for 26th Annual General Meeting of the Company.

The meeting of the Board of Directors commenced at 4.00 P.M (IST) and concluded at 6:45 P.M (IST)

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

Thanking you.

Yours faithfully,

For Palred Technologies Limited



Shrutu Mangesh Rege
Company Secretary

PALRED TECHNOLOGIES LIMITED

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To,

Date: 28.05.2025

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: 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 year ended 31st March, 2025.

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

PALRED TECHNOLOGIES LIMITED

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[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:

Si. No.	Particulars	Details
1.	Reason for change viz ., appointment, resignation, removal, death or otherwise	Appointment of M/s. Seshachalam & Co., Chartered Accountants as Internal Auditor of the company for Financial Year 2025-26.
2.	Date & Terms of appointment	For the Financial Year 2025-26.
3.	Brief profile	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.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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[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]

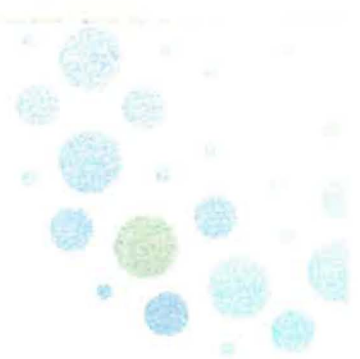
Appointment of Secretarial Auditor

Si. No.	Particulars	Details
1.	Reason for change viz ., appointment, resignation, removal, death or otherwise	Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretaries as Secretarial Auditors of the Company for a period of five (5) Financial Year(s) i.c., from 2025-26 to 2029-30.
2.	Date & Terms of appointment	28.05.2025 and for a period of five (5) Financial Year(s) i.e., from 2025-26 to 2029- 30.
3.	Brief profile	M/s. Vivek Surana & Associates., Practicing Company Secretaries registered with the Institute of Company Secretaries of India. The Firm is being managed by a team of competent and experienced professionals with rich experience.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

PALRED TECHNOLOGIES LIMITED

CIN: L72200TG1999PLC033131

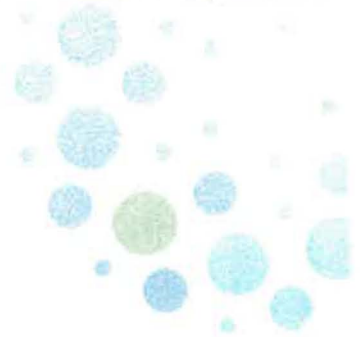
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PALRED TECHNOLOGIES LIMITED						
CIN: L72200TG1999PLC033131						
(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)						
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025						
PART-I (All amounts are Rs. in Lakhs, unless otherwise stated)						
Particulars	Quarter ended			Year ended		
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024	
	Refer Note 3	Unaudited	Refer Note 4	Audited	Audited	
1 Revenue from operations	37.50	37.50	37.50	150.00	150.00	
2 Other income	100.47	99.31	92.61	388.60	299.62	
3 Total income (1+2)	137.97	136.81	130.11	538.60	449.62	
4 Expenses						
Employee benefits expense	18.67	18.48	16.30	73.88	71.66	
Finance cost	0.30	0.32	0.40	1.34	1.71	
Depreciation and amortisation expense	1.25	1.25	1.26	5.04	6.16	
Other expenses	20.78	17.93	18.74	76.97	79.14	
Total expenses	41.00	37.98	36.70	157.23	158.67	
5 Profit/(Loss) before exceptional item (3-4)	96.97	98.83	93.41	381.37	290.95	
6 Exceptional item	-	-	(200.65)	-	(200.65)	
7 Profit/(Loss) before tax for the period/year (5-6)	96.97	98.83	(107.24)	381.37	90.30	
8 Tax Expense						
Current Tax	96.46	-	-	96.46	-	
Income Tax relating to earlier years	44.96	33.14	-	78.10	-	
Deferred Tax charge	-	-	-	-	-	
Total Tax expense	141.42	33.14	-	174.56	-	
9 Profit/(Loss) after tax for the period/year (7-8)	(44.45)	65.69	(107.24)	206.81	90.30	
10 Other comprehensive income/ (loss)						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligations	(2.56)	(0.16)	(0.73)	(3.03)	(0.62)	
Total comprehensive income/(loss) (9+10)	(47.01)	65.53	(107.97)	203.78	89.68	
11 Paid-up equity share capital (Face value ₹10 per share)	1,223.26	1,223.26	1,223.26	1,223.26	1,223.26	
12 Earnings per share (Face Value of Rs.10/- each)						
(a) Basic*	(0.36)	0.54	(0.88)	1.69	0.74	
(b) Diluted*	(0.36)	0.54	(0.88)	1.69	0.74	

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




PALRED TECHNOLOGIES LIMITED

CIN: L72200TG1999PLC033131

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

STANDALONE BALANCE SHEET AS AT MARCH 31, 2025
(All amounts are Rs. in Lakhs, unless otherwise stated)
PART-II

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
<u>I. ASSETS</u>		
Non-current assets		
(a) Property, Plant and Equipment	2.43	2.60
(b) Right of use assets	13.39	17.74
(c) Financial assets		
- Investments	1,100.00	1,100.00
(d) Other non-current assets	366.29	359.60
Total Non-Current Assets	1,482.11	1,479.94
Current assets		
(a) Financial assets		
- Cash and cash equivalents	18.13	12.75
- Other Bank balances	5,510.64	5,161.51
- Other financial assets	-	-
(b) Other current assets	3.95	3.57
Total Current Assets	5,532.72	5,177.83
TOTAL ASSETS	7,014.83	6,657.77
<u>II. EQUITY AND LIABILITIES</u>		
Equity		
(a) Equity Share Capital	1,223.26	1,223.26
(b) Other Equity	5,538.23	5,334.45
Total Equity	6,761.49	6,557.71
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
- Lease liabilities	8.70	14.87
(b) Provisions	11.63	9.63
Total Non-Current Liabilities	20.33	24.50
Current liabilities		
(a) Financial liabilities		
- Lease liabilities	6.00	4.65
- Other financial liabilities	126.27	67.95
(b) Provisions	2.51	0.32
(c) Other current liabilities	98.23	2.64
Total Current Liabilities	233.01	75.56
Total Liabilities	253.34	100.06
TOTAL EQUITY AND LIABILITIES	7,014.83	6,657.77


PALRED TECHNOLOGIES LIMITED

CIN: L72200TG1999PLC033131

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 www.palred.com

 Regd. Office: H.No. 8-2-703/2/B,
 Plot No. 2, Road No. 12, Banjara Hills,
 Hyderabad, Telangana - 500034.



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 CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025		
PART-III		
<i>(All amounts are Rs. in Lakhs, unless otherwise stated)</i>		
Particulars	For the year ended	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
Cash flows from operating activities:		
Profit Before Tax	381.37	90.30
Adjustment for:		
Interest income	(387.93)	(299.62)
Finance costs	1.34	1.71
Impairment towards investment in subsidiaries	-	200.65
Non-cash lease adjustment	(0.67)	-
Depreciation and amortisation expense	5.04	6.16
Operating (Loss) before working capital changes	(0.85)	(0.80)
Movement in working capital:		
(Increase)/Decrease in Other Current Assets	(0.38)	(3.18)
(Increase)/Decrease in Other Non Current Assets	2.13	(3.74)
(Increase)/Decrease in Other Financial Assets	-	116.61
Increase/(Decrease) in Provisions	1.16	0.97
Increase/(Decrease) in Other Financial Liabilities	58.32	14.43
Increase/(Decrease) in Other Current Liabilities	95.59	(0.13)
Cash flow generated from / (cash used in) operating activities	155.97	124.16
Income taxes paid (net)	(183.39)	(44.96)
Net cash flows generated from / (cash used in) operating activities (A)	(27.42)	79.20
Cash flow from Investing activities:		
Investment in fixed deposits (net)	(349.13)	(366.03)
Interest income received	387.93	299.62
Net cash flows generated from/ (used in) investing activities (B)	38.80	(66.41)
Cash flow from Financing activities:		
Interest paid on lease liability	(1.34)	(1.71)
Principal paid on lease liability	(4.66)	(4.29)
Net cash flows generated from / (used in) financing activities (C)	(6.00)	(6.00)
Net increase in cash and cash equivalents (A+B+C)	5.38	6.79
Cash and cash equivalents at the beginning of year	12.75	5.96
Cash and cash equivalents as at the end of the year	18.13	12.75
Cash and cash equivalents comprise		
Balances with bank	18.01	12.53
Cash on hand	0.12	0.22
Cash and cash equivalents as at the end of the year	18.13	12.75





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 meeting held on May 28, 2025. 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, 2025 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, 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.
- 4 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2024 and the unaudited figures for the nine months ended December 31, 2023.
- 5 The previous quarter/ period/ 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) and will also be available on the website of BSE Limited, (www.bseindia.com) and the NSE Limited, (www.nseindia.com) for the benefit of the shareholders and investors.



Place: Hyderabad
Date: May 28, 2025

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

SUPRIYA Digitally signed
REDDY PALEM by SUPRIYA
 REDDY PALEM

Supriya Reddy Palem
Chairperson & Managing Director
DIN: 00055870



Independent Auditor's Report on Standalone Audited Annual Financial Results of Palred Technologies Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of Palred Technologies Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone annual financial results of **Palred Technologies Limited** (hereinafter referred to as 'the Company') for the year ended March 31, 2025 ('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 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, 2025.

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

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the 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 accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and is in compliance with 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 is 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 responsible for overseeing the financial reporting process of the Company.

Auditors' 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 the 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



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

MSKC & Associates LLP

(Formerly known as M S K C & Associates)

Chartered Accountants

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.

- 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 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.

Other Matter:

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

For **M S K C & Associates LLP (Formerly known as M S K C & Associates)**

Chartered Accountants

ICAI Firm Registration Number: 001595S/S000168

Tarun

Digitally signed by

Tarun Kumar Jain

Kumar Jain

Date: 2025.05.28

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Tarun Kumar Jain

Partner

Membership No. 231741

UDIN: 25231741BMLKZN9788



Place: Hyderabad

Date: May 28, 2025

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, 2025

PART I

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

Particulars	Quarter ended			Year ended	
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	Refer Note 5	Unaudited	Refer Note 6	Audited	Audited
1 Revenue from operations	1,750.05	2,032.65	2,233.18	8,566.56	11,598.70
2 Other income	104.92	102.98	139.99	410.06	445.63
3 Total Income (1+2)	1,854.97	2,135.63	2,373.17	8,976.62	12,044.33
4 Expenses					
Cost of materials consumed	1,012.88	1,081.04	647.92	4,019.93	5,177.57
Purchases of traded goods	(254.18)	32.78	395.40	1,100.46	2,827.70
(Increase)/ Decrease in inventories of finished goods and traded goods	527.33	344.82	(401.00)	755.96	(263.96)
Employee benefits expense	274.52	226.58	277.20	972.54	1,180.62
Finance Costs	126.94	135.87	152.45	562.84	639.23
Depreciation and amortisation expense	29.52	32.65	37.88	123.35	165.63
Other expenses	476.37	473.59	566.14	2,303.63	2,827.24
Total Expenses	2,193.38	2,327.33	2,477.99	9,838.71	12,554.03
5 Profit/(Loss) before exceptional item (3-4)	(338.41)	(191.70)	(104.82)	(862.09)	(509.70)
6 Exceptional item	-	-	-	-	-
7 Profit/(Loss) before tax for the period/year (5-6)	(338.41)	(191.70)	(104.82)	(862.09)	(509.70)
8 Tax Expense					
Current Tax	96.46	-	-	96.46	-
Income Tax relating to earlier years	44.96	33.14	-	78.10	-
Deferred Tax charge	-	-	-	-	-
Total Tax Expense	141.42	33.14	-	174.56	-
9 Profit/(Loss) after tax for the period/year (7-8)	(479.83)	(224.84)	(104.82)	(1,036.65)	(509.70)
10 Other comprehensive income/ (loss)					
(a) Items that will not be reclassified to profit or loss					
- Remeasurement of post-employment benefit obligations	(1.62)	(0.77)	(0.67)	(3.93)	(3.08)
(b) Items that will be reclassified to profit or loss					
- Exchange differences on foreign operations	0.34	0.31	(25.58)	7.38	(0.58)
Total comprehensive income/(loss) (9+10)	(481.11)	(225.30)	(131.07)	(1,033.20)	(513.36)
11 Profit/ (Loss) for the period/year attributable to:					
Owners of the parent	(387.92)	(163.49)	(63.32)	(775.77)	(342.29)
Non-controlling interests	(91.91)	(61.35)	(41.50)	(260.88)	(167.41)
12 Total comprehensive income/ (loss) attributable to:					
Owners of the parent	(389.48)	(163.88)	(84.56)	(773.73)	(346.56)
Non-controlling interests	(91.63)	(61.42)	(46.51)	(259.47)	(166.80)
13 Paid-up Equity Share Capital (Face value ₹10 per share)	1,223.26	1,223.26	1,223.26	1,223.26	1,223.26
14 Earnings per share (Face Value of Rs.10/- each)					
(a) Basic*	(3.54)	(1.34)	(0.52)	(6.34)	(2.80)
(b) Diluted*	(3.54)	(1.34)	(0.52)	(6.34)	(2.80)

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



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, 2025
PART-II
(All amounts are Rs. in Lakhs, unless otherwise stated)

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
I. ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	110.82	145.32
(b) Right of use Asset	216.93	259.20
(c) Intangible assets	1.86	3.25
(d) Financial assets		
- Other financial assets	64.24	60.70
(e) Other non-current assets	439.91	434.32
Total Non-Cuurent Assets	833.76	902.79
Current assets		
(a) Inventories	2,550.10	3,265.56
(b) Financial assets		
- Trade receivables	2,152.66	2,701.19
- Cash and cash equivalents	72.13	88.01
- Bank balances other than cash and cash equivalents	5,510.64	5,161.51
- Other financial assets	25.25	24.80
(c) Other current assets	410.59	778.42
Total Current Assets	10,721.37	12,019.49
TOTAL ASSETS	11,555.13	12,922.28
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,223.26	1,223.26
(b) Other equity	3,617.99	4,405.43
Total equity attributable to owners	4,841.25	5,628.69
(c) Non Controlling Interest	(218.30)	42.57
Total Equity	4,622.95	5,671.26
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
- Lease liabilities	148.10	212.44
- Other financial liabilities	-	-
(b) Provisions	66.56	58.50
Total Non-Current Liabilities	214.66	270.94
Current liabilities		
(a) Financial liabilities		
- Borrowings	5,587.78	6,340.30
- Lease liabilities	95.82	68.70
- Trade payables	-	1.51
- Other financial liabilities	905.90	541.58
(b) Provisions	3.63	1.33
(c) Other current liabilities	124.39	26.66
Total Current Liabilities	6,717.52	6,980.08
Total Liabilities	6,932.18	7,251.02
TOTAL EQUITY AND LIABILITIES	11,555.13	12,922.28

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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, 2025

PART-III

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

Particulars	For the year ended	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
Cash flow from operating activities		
(Loss) before tax	(862.09)	(509.70)
Adjustments for:		
Depreciation and amortisation expenses	123.35	165.63
Finance cost	562.84	639.23
Interest income	(388.17)	(299.83)
Non-cash lease adjustment	(0.67)	-
Unrealised Forex Gain, net	6.37	(1.21)
Balances written off	-	8.58
Operating profit before working capital changes	(558.37)	2.70
Movement in working capital:		
Increase / (Decrease) in Trade Payables	(1.51)	(20.55)
(Increase) / Decrease in Inventories	715.46	(294.42)
(Increase) / Decrease in Trade Receivables	548.53	246.12
Increase / (Decrease) in Other Current Liabilities	97.73	0.51
Increase / (Decrease) in Non-Current Liabilities	-	13.26
Increase / (Decrease) in Provisions	10.36	0.26
Increase / (Decrease) in Other Financial Liabilities	364.32	(150.39)
(Increase) / Decrease in Other Financial Assets	(3.99)	(194.16)
(Increase) / Decrease in Other Non-Current Assets	(3.25)	(3.25)
(Increase) / Decrease in Other Current Assets	367.83	201.40
Cash flow generated from / (cash used in) operating activities	1,537.11	(198.52)
Income taxes paid (net)	(183.39)	(44.34)
Net cash flows generated from / (cash used in) operating activities (A)	1,353.72	(242.86)
Cash flow from Investing activities:		
Purchase of Property, plant and equipment and Intangible assets	(4.81)	(31.09)
Sale of Property, plant and equipment and Intangible assets	-	0.17
Net investment in Fixed deposits	(349.13)	(366.03)
Interest received	381.72	416.54
Net cash flows (used in) investing activities (B)	27.78	19.59
Cash flow from Financing activities:		
Proceeds/(Repayment) of short-term borrowings	(752.52)	866.26
Leases and Interest paid	(638.49)	(602.93)
Net cash flows generated from / (used in) financing activities (C)	(1,391.01)	263.33
Net increase in cash and cash equivalents (A+B+C)	(9.51)	40.06
Cash and cash equivalents at the beginning of the year	88.01	46.74
Effect on exchange rates changes on cash and cash equivalents	(6.37)	1.21
Cash and cash equivalents at the end of the period	72.13	88.01
Cash and cash equivalents comprise		
Balances with banks	71.18	87.10
Cash on hand	0.95	0.91
Cash and cash equivalents as at the end of the year	72.13	88.01

PALRED TECHNOLOGIES LIMITED

CIN: L72200TG1999PLC033131


 Regd. Office: H.No. 8-2-703/2/B,
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 Hyderabad, Telangana - 500034.




NOTES:

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 28, 2025. The annual consolidated financial results have been subjected to audit by the statutory auditors of the Company and they have issued an unmodified opinion on such consolidated financial results.
2	The above consolidated financial results for the quarter and year ended March 31, 2025 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 include the financial results of the following subsidiaries: <ul style="list-style-type: none"> a. Palred Electronics Private Limited, India b. Palred Technology Services Private Limited, India c. Palred Retail Private Limited, India d. Palred Online Bilism Teknolojileri Ticaret Anonim Sirketi, Turkey e. Palred Electronics Limited, Honk Kong f. Parude Technology Shenzhen Company Ltd, China
4	The Company has only operating segment i.e., 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, 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
6	The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2024 and the unaudited figures for the nine months ended December 31, 2023.
7	The previous quarter/ period/ 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) and will also be available on the website of BSE Limited, (www.bseindia.com) and the NSE Limited, (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**

**Digitally signed
by SUPRIYA
REDDY PALEM**

Supriya Reddy Palem
Chairperson & Managing Director
DIN: 00055870



Place: Hyderabad
Date: May 28, 2025

Independent Auditor’s Report on Consolidated Audited Annual Financial Results of Palred Technologies Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of Palred Technologies Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of 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, 2025 (‘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, Honk Kong	Stepdown Subsidiary
5	Parude Technology Shenzhen Company Ltd, China	Step Down Subsidiary
6	Palred Online Bilism Teknojilieri Ticaret Anomin Sirketi, Turkey	Step Down Subsidiary

- ii. is presented in accordance with the requirements 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 net loss, and other comprehensive income and other financial information of the Group, for the year ended March 31, 2025.



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, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net loss, and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in accordance with 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 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 the Group 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 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 Group 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 the Group.

Auditors' 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.

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 Matter:

1. The Statement includes the unaudited financial information of three step-down subsidiaries (as mentioned above), whose financial information reflects total assets of Rs.134.65 lakhs as at March 31, 2025, total revenue (before consolidation adjustments) of Rs. 100.82 lakhs, total net loss of Rs.74.94 lakhs, and total comprehensive loss of Rs. 68.57 lakhs for the period from April 01, 2024 to March 31, 2025 and net cash inflow of Rs. 16.51 Lakhs for the year ended as on 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 step-down 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 is not modified with respect to the above financial statements certified by the Management.



MSKC & Associates LLP

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

2. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

For **M S K C & Associates LLP (Formerly known as M S K C & Associates)**
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Tarun
Kumar Jain

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Tarun Kumar Jain
Date: 2025.05.28
13:00:58 +05'30'

Tarun Kumar Jain
Partner
Membership No. 231741
UDIN: 25231741BMLKZO9294
Place: Hyderabad
Date: May 28, 2025

