

**November 11, 2025**

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

**Subject: Outcome of Board Meeting held on November 11, 2025**

**NSE Symbol: PANACHE**

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Dear Sir / Madam,

We wish to inform you that pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), the Board of Directors of Panache Digilife Limited ("the Company") at its meeting held today i.e., Tuesday, November 11, 2025 has inter-alia approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2025, along with Limited Review Report thereon.

A copy of the aforesaid financial results along with Limited Review Report is enclosed herewith as **Annexure**.

The meeting of the Board of Directors of the Company commenced at 11:30 a.m. and concluded at 4.40 p.m.

Kindly take the same on your records.

Thanking you,  
Yours faithfully,

**For Panache Digilife Limited**

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**Harshil Chheda**  
**Company Secretary & Compliance Officer**

**Encl.:** As above

# Panache Digilife Limited

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

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

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

Email: info@panachedigilife.com | CIN: L72200MH2007PLC169415

## Statement of Standalone Unaudited Results for the Quarter and Half year ended 30/09/2025

		(Rs. In Lacs/amount) except data per share					
	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	3,902.00	2,954.04	2,342.92	6,856.05	3,517.00	11,593.40
II	Other Income	36.74	23.58	18.15	60.32	42.24	84.97
III	<b>Total Income (I+II)</b>	<b>3,938.74</b>	<b>2,977.62</b>	<b>2,361.06</b>	<b>6,916.36</b>	<b>3,559.24</b>	<b>11,678.37</b>
IV	Expenses						
	Cost of Materials Consumed	3,546.16	2,664.58	1,714.38	6,210.74	2,502.55	9,898.62
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(183.04)	(177.52)	143.67	(360.56)	251.83	(218.21)
	Employee benefits expense	169.75	141.91	94.71	311.65	185.54	430.50
	Finance Costs	69.46	67.18	65.49	136.64	158.87	274.35
	Depreciation and amortisation expenses	29.14	29.04	29.78	58.18	53.84	108.28
	Other Expenses	114.01	126.36	107.22	240.36	186.99	420.46
	<b>Total Expenses (IV)</b>	<b>3,745.47</b>	<b>2,851.55</b>	<b>2,155.25</b>	<b>6,597.02</b>	<b>3,339.63</b>	<b>10,914.00</b>
V	Profit/(loss) before exceptional items and tax (I-IV)	193.27	126.07	205.82	319.34	219.61	764.37
VI	Exceptional Profit / (Loss ) Items	-	-	-	-	-	-
VII	Profit/ (loss) before tax(V-VI)	193.27	126.07	205.82	319.34	219.61	764.37
VIII	Tax Expense:						
	(1) Current Tax	43.03	28.98	40.81	72.01	40.81	156.97
	(2) Deferred Tax	2.27	1.43	12.38	3.70	15.02	21.61
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	147.98	95.66	152.63	243.64	163.77	585.79
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	147.98	95.66	152.63	243.64	163.77	585.79
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(3.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.90
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	147.98	95.66	152.63	243.64	163.77	583.12
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.97	0.63	1.09	1.60	1.17	4.18
	(2) Diluted	0.94	0.61	1.03	1.55	1.11	4.04
XVII	Earnings per equity (for discontinuing operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per equity share (for discontinuing & continuing operation)						
	(1) Basic	0.97	0.63	1.09	1.60	1.17	4.18
	(2) Diluted	0.94	0.61	1.03	1.55	1.11	4.04





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Email: info@panachedigilife.com | CIN: L72200MH2007PLC169415

Rs in Lakhs

Standalone Statement of Assets and Liabilities		
Particulars	As at Half year ended	As at Previous year ended
	(30/09/2025)	(31/03/2025)
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	755.542	768.664
(b) Right to Use Assets	10.351	31.054
(c) Capital work-in-progress	-	-
(d) Investment Property	223.895	226.097
(e) Goodwill	-	-
(f) Other Intangible assets	154.261	170.715
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financial Assets		
(i) Investments	217.789	192.489
(ii) Loans & Deposits	23.020	22.175
(iii) Other Financial Assets	0.250	0.250
(j) Deferred tax assets (net)	-	-
(k) Other non-current assets	0.015	0.015
<b>Current assets</b>		
(a) Inventories	3,099.728	2,739.169
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	6,049.095	6,491.874
(iii) Cash and cash equivalents	374.932	100.484
(iv) Bank balances other than(iii) above	0.043	0.043
(v) Loans & Deposits	874.145	206.635
(vi) Other Financial Assets	93.650	69.277
(c) Other current assets	1,082.849	688.362
(d) Current Tax Assets	-	-
<b>Total Assets</b>	<b>12,959.566</b>	<b>11,707.303</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	1,522.800	1,522.800
(b) Other Equity	5,726.174	5,485.536
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	55.556	55.556
(ia) Lease Liability	-	-
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	10.488	10.120
(b) Provisions	86.694	87.784
(c) Deferred tax liabilities (Net)	45.568	41.873
(d) Other non-current liabilities	4.490	4.490
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2,650.994	1,985.247
(ia) Lease Liability	13.595	36.024
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	44.699	41.215
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,403.375	2,123.843
(iii) Other financial liabilities	6.325	7.844
(b) Other current liabilities	166.066	136.122
(c) Provisions	31.999	40.671
(d) Current Tax Liabilities (Net)	190.744	128.178
<b>Total Equity and Liabilities</b>	<b>12,959.566</b>	<b>11,707.303</b>



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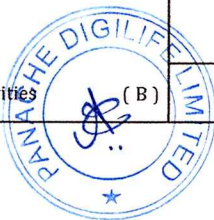
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Rs in Lakhs

## Standalone Statement of Cash Flow

PARTICULARS	FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025	FOR THE YEAR ENDED 31ST MARCH 2025
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Net Profit Before Tax as per Profit & Loss A/c	319.340	764.372
<b><u>Adjustments for Non-cash Items</u></b>		
Depreciation on Property, Plant & Equipment,		
Investment Property & Intangible Assets	37.481	67.067
Depreciation of Right to Use Assets	20.703	41.218
Finance Charges on Financial Instruments	(0.463)	(0.837)
Amortisation of Fair Value Changes	(0.265)	(0.589)
Provision for Gratuity	0.000	13.473
Impairment Loss recognised/(reversed) under		
Expected Credit Loss Model	0.000	39.884
Guarantee Premium	(0.806)	(2.103)
Finance charges on Lease Liabilities	1.379	6.016
Miscellaneous Expenses Written Off	0.000	0.387
	58.029	164.514
	377.369	928.886
<b><u>Adjustments for Non-Operating Items</u></b>		
Interest Income	(27.082)	(25.195)
Interest on Income Tax	0.000	(1.221)
Interest Paid	130.542	258.839
Rent Income from Investment Property	(16.008)	(31.710)
Processing charges	4.644	9.492
	92.097	210.205
Operating Profit before Working Capital Changes	469.466	1,139.092
<b><u>Adjusted for Change in Working Capital:</u></b>		
Inventories	(360.559)	(218.206)
Trade Receivable	442.779	(1,750.983)
Other Current Assets	(394.489)	(84.008)
Other Financial Assets	(24.374)	(22.675)
Trade Payable	283.015	(312.666)
Other Non current Liabilities	0.000	(1.500)
Other Financial Liabilities	(0.422)	3.692
Provisions	(9.762)	(18.463)
Other Current Liability	30.750	17.543
	(33.062)	-2,387.266
Cash Generated from Operations	436.405	(1,248.175)
Tax Paid	(9.440)	(29.132)
<b>Net Cash Flow from Operations (A)</b>	<b>426.965</b>	<b>(1,277.306)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
<b><u>Cash Inflow</u></b>		
Interest Income	27.082	25.195
Loans & Deposits Repaid	0.000	183.448
Rent Income from Investment Property	16.008	31.710
	43.089	240.353
<b><u>Cash Outflow</u></b>		
Purchase of Fixed Assets	(5.703)	(151.907)
Acquisition of Shares	(25.300)	0.000
Loans & Deposits Given	(668.356)	(20.750)
	(699.359)	(172.657)
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(656.270)</b>	<b>67.695</b>



Continued .....



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PARTICULARS	FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025		FOR THE YEAR ENDED 31ST MARCH 2025	
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>				
<b><u>Cash Inflow</u></b>				
Issue of Equity Shares	0.000		2,614.680	
Issue of Warrants	0.000	0.000	159.165	2,773.845
<b><u>Cash Outflow</u></b>				
Long Term Borrowing Settled	0.000		(83.333)	
Short Term Borrowing Settled	(84.167)		(82.574)	
Share issue Expenses	(3.000)		(56.871)	
Repayment of Lease Liabilities	(23.808)		(47.615)	
Interest Paid	(130.542)		(258.839)	
Processing charges	(4.644)	(246.161)	(9.492)	(538.725)
Net Cash Flow from Financing Activities (C)		(246.161)		2,235.120
<b>CASH FLOW FROM ALL ACTIVITIES (A+B+C)</b>		(475.466)		1,025.509
<b><u>Cash and Cash Equivalents at the Beginning</u></b>				
Cash in Hand	3.256		3.893	
Balance in Bank	(1,756.843)	(1,753.587)	(2,782.989)	(2,779.097)
<b><u>Cash and Cash Equivalents at the End</u></b>		(2,229.053)		(1,753.587)
<b><u>Closing Balance as per accounts</u></b>				
Cash in Hand		5.637		3.256
Balance in Bank		(2,234.690)		(1,756.843)
		(2,229.053)		(1,753.587)



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## Notes:

- 1) The standalone financial results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 11th November, 2025. The statutory auditors have issued Limited Review Report.
- 2) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 4) The Financial statements of Technofy Digital Private Limited (Wholly owned Subsidiary) have been prepared on the assumption that it is 'not a going concern'. However, it will not have any impact on the carrying value of investments in subsidiary as well as the loans given to it as the management is of the opinion that the existing amount of investment and loans would be recovered upon liquidating the assets of the subsidiary
- 5) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.

Date : - 11th November, 2025

Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED



NITESH SAVLA

CFO & WHOLE-TIME DIRECTOR

DIN: 05155342



# Jain Salia & Associates

## Chartered Accountants

### LIMITED REVIEW REPORT

Independent Auditor's report on the Quarterly and year-to-date Standalone Unaudited Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,  
The Board of Directors of  
**Panache Digilife Limited**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Panache Digilife Limited**, ("*the Company*") for the quarter and half year ended 30<sup>th</sup> September 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review of the statement, which has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issue thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Standalone Financial Statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial information performed by the Independent auditor of the entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



# **Jain Salia & Associates**

## **Chartered Accountants**

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013, SEBI circular, and other accounting principles generally accepted in India, policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Place: - Mumbai**

**Dated: - 11.11.2025**

**UDIN: - 25044039BMJIDF6712**

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

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



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## Statement of Consolidated Unaudited Results for the Quarter and Half year ended 30/09/2025

		(Rs. In Lakhs) except data per share					
	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
I	Revenue From Operations	3,906.02	2,953.78	2,345.90	6,859.80	3,521.90	11,611.36
II	Other Income	36.26	23.10	12.55	59.36	28.26	70.34
III	<b>Total Income (I+II)</b>	<b>3,942.28</b>	<b>2,976.88</b>	<b>2,358.45</b>	<b>6,919.16</b>	<b>3,550.16</b>	<b>11,681.69</b>
IV	Expenses						
	Cost of Materials Consumed	3,550.12	2,664.58	1,714.38	6,214.70	2,506.50	9,906.73
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(183.04)	(177.78)	141.53	(360.82)	246.41	(218.21)
	Employee benefits expense	179.43	154.82	96.40	334.25	187.28	440.35
	Finance Costs	69.46	67.18	65.49	136.64	158.87	274.35
	Depreciation and amortisation expenses	29.31	29.04	29.78	58.35	53.84	108.28
	Other Expenses	108.62	119.50	109.43	228.12	192.80	419.60
	<b>Total Expenses (IV)</b>	<b>3,753.90</b>	<b>2,857.34</b>	<b>2,157.01</b>	<b>6,611.24</b>	<b>3,345.72</b>	<b>10,931.11</b>
V	Profit/(loss) before exceptional items and tax (I-IV)	188.38	119.54	201.44	307.92	204.44	750.59
VI	Exceptional Profit / (Loss ) Items	-	-	-	-	-	-
VII	Profit/ (loss) before tax(V-VI)	<b>188.38</b>	<b>119.54</b>	<b>201.44</b>	<b>307.92</b>	<b>204.44</b>	<b>750.59</b>
VIII	Tax Expense:						
	(1) Current Tax	43.03	28.98	40.94	72.01	41.09	158.55
	(2) Deferred Tax	3.96	(0.27)	12.47	3.70	14.52	20.10
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	<b>141.39</b>	<b>90.83</b>	<b>148.03</b>	<b>232.22</b>	<b>148.83</b>	<b>571.93</b>
X	Share of Profit from Associate	1.10	(4.28)	(5.84)	(3.18)	(8.55)	(8.32)
XI	Total Profit/(Loss) for the period from continuing operations (IX+X)	<b>142.49</b>	<b>86.55</b>	<b>142.19</b>	<b>229.04</b>	<b>140.28</b>	<b>563.62</b>
XII	Profit/(Loss) from discontinued operations	(0.46)	(3.00)	83.16	(3.46)	130.77	130.90
XIII	Tax expenses of discontinued operations	-	-	3.12	-	7.73	7.77
XIV	Profit/(Loss) from discontinued operations (after tax) (X-XI)	<b>(0.46)</b>	<b>(3.00)</b>	<b>80.03</b>	<b>(3.46)</b>	<b>123.04</b>	<b>123.13</b>
XV	Profit/(Loss) for the period (IX+XII)	<b>142.03</b>	<b>83.55</b>	<b>222.23</b>	<b>225.58</b>	<b>263.32</b>	<b>686.75</b>
XVI	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(3.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.90
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	<b>142.03</b>	<b>83.55</b>	<b>222.23</b>	<b>225.58</b>	<b>263.32</b>	<b>684.08</b>
XVIII	Profit Attributable to :						
	Owners of the company	139.71	86.82	222.20	226.53	264.28	688.82
	Non-controlling Interest	2.32	(3.27)	0.03	(0.95)	(0.96)	(2.08)
XIX	Total Comprehensive Income Attributable to :						
	Owners of the company	139.71	86.82	222.20	226.53	264.28	686.15
	Non-controlling Interest	2.32	(3.27)	0.03	(0.95)	(0.96)	(2.08)
XVIII	Earnings per equity (for Continuing operation):						
	(1) Basic	0.94	0.57	1.01	1.50	1.00	4.02
	(2) Diluted	0.91	0.55	0.96	1.46	0.95	3.89
XIX	Earnings per equity (for discontinued operation)						
	(1) Basic	(0.00)	(0.02)	0.57	(0.02)	0.88	0.88
	(2) Diluted	(0.00)	(0.02)	0.54	(0.02)	0.83	0.85
XX	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.93	0.55	1.59	1.48	1.88	4.90
	(2) Diluted	0.90	0.53	1.50	1.44	1.78	4.74



# Panache Digilife Limited

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

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

Email: info@panachedigilife.com | CIN: L72200MH2007PLC169415

Rs in Lakhs

Consolidated Statement of Assets and Liabilities		
Particulars	As at Half year ended (30/09/2025) (Unaudited)	As at Previous year ended (31/03/2025) (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	758.816	768.664
(b) Right to use assets	10.351	31.054
(c) Capital work-in-progress	-	-
(d) Investment Property	223.895	226.097
(e) Goodwill	-	-
(f) Other Intangible assets	154.261	170.715
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financial Assets		
(i) Investments Accounted for Using the equity method	14.488	17.668
(ii) Other Investments	7.234	7.234
(iii) Loans & Deposits	23.020	22.175
(iv) Other Financial Assets	0.250	0.250
(j) Deferred tax assets (net)	5.378	-
(k) Other non-current assets	0.015	0.015
<b>Current assets</b>		
(a) Inventories	3,099.993	2,739.169
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	6,079.047	6,469.332
(iii) Cash and cash equivalents	385.422	105.276
(iv) Bank balances other than (iii) above	0.043	0.043
(v) Loans & Deposits	716.850	71.915
(vi) Other Financial Assets	34.740	10.366
(c) Other current assets	1,204.925	710.495
(d) Current Tax Assets	0.306	4.465
(e) Assets of Disposal Group classified as held for Sale	7.799	10.434
<b>Total Assets</b>	<b>12,726.833</b>	<b>11,365.367</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	1,522.030	1,522.800
(b) Other Equity	5,292.702	5,065.875
(c) Minority Interest	10.845	(1.677)
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	55.556	55.556
(iia) Lease Liability	-	-
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	10.488	10.120
(b) Provisions	86.694	87.784
(c) Deferred tax liabilities (Net)	45.568	39.466
(d) Other non-current liabilities	4.490	4.490
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2,671.994	1,985.247
(iia) Lease Liability	13.595	36.024
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	44.699	41.215
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,489.987	2,132.589
(iii) Other financial liabilities	6.325	7.844
(b) Other current liabilities	182.757	143.405
(c) Provisions	34.356	43.515
(d) Current Tax Liabilities (Net)	192.493	129.719
(e) Liabilities Associated with Disposal Group classified as held for sale	62.256	61.395
<b>Total Equity and Liabilities</b>	<b>12,726.833</b>	<b>11,365.367</b>





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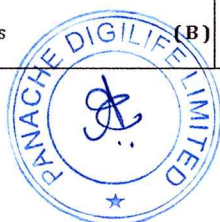
Email: info@panachedigilife.com | CIN: L72200MH2007PLC169415

Rs in Lakhs

## Consolidated Statement of Cash Flow

PARTICULARS	FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025	FOR THE YEAR ENDED 31ST MARCH 2025
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Net Profit Before Tax as per Profit & Loss A/c	304.459	881.491
<b><u>Adjustments for Non-cash Items</u></b>		
Depreciation on PPE, Investment Property & Intangible Assets	37.648	67.305
Depreciation of Right to Use Assets	20.703	41.218
Finance Charges on Financial Instruments	(0.463)	(0.837)
Amortisation of Fair Value Changes	(0.265)	(0.589)
Provision for Gratuity	0.000	13.473
Notional Income on Fair Valuation of Investments	(0.806)	(2.103)
Impairment Loss recognised/(reversed) under Expected Credit Loss Model	0.000	39.884
Finance charges on Lease Liabilities	1.379	6.016
Miscellaneous Expenses Written Off	0.000	0.387
	58.196	164.753
	362.655	1,046.244
<b><u>Adjustments for Non-Operating Items</u></b>		
Profit / Loss on Sale of Fixed Assets	0.000	(144.796)
Interest Income	(27.997)	(11.103)
Interest on Income Tax Payment	0.000	(1.221)
Interest Paid	130.542	258.839
Rent Income from Investment Property	(12.701)	(31.710)
Processing charges	4.722	9.492
	94.565	79.501
Operating Profit before Working Capital Changes	457.220	1,125.745
<b><u>Adjusted for Change in Working Capital:</u></b>		
Inventories	(360.824)	(218.206)
Trade Receivable	390.285	(1,764.077)
Other Current Assets	(501.463)	(106.631)
Other Financial Assets	(24.374)	(22.750)
Trade Payable	360.881	(279.413)
Other Non Current Liabilities	0.000	(1.500)
Other Financial Liabilities	(1.150)	16.256
Provisions	(10.250)	(19.133)
Other Current Liability	39.352	(242.511)
	(107.542)	(2,637.964)
Cash Generated from Operations	349.678	(1,512.219)
Taxed Paid	(9.728)	(32.955)
Net Cash Flow from Operations (A)	339.950	(1,545.174)
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
<b><u>Cash Inflow</u></b>		
Interest Income	27.997	11.103
Rent Income from Investment Property	12.701	31.710
Sale of Fixed Assets	0.000	479.838
Loans Repaid by Parties	0.000	1.448
	40.698	524.098
<b><u>Cash Outflow</u></b>		
Purchase of Fixed Assets	(9.144)	(151.907)
Acquisition of Shares	0.000	0.000
Electricity Deposit	(0.015)	0.000
Loans Given	(644.935)	(20.850)
	(654.094)	(172.757)
Net Cash Flow from Investing Activities (B)	(613.396)	351.341

Continued .....



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Rs in Lakhs

## Consolidated Statement of Cash Flow

PARTICULARS	FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025	FOR THE YEAR ENDED 31ST MARCH 2025
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
<u>Cash Inflow</u>		
Share Capital Issued	14.500	2,614.680
Issue of Warrants	0.000	159.165
Short Term Borrowing	0.000	0.000
	14.500	2,773.845
<u>Cash Outflow</u>		
Long Term Borrowing Settled		(83.333)
Short Term Borrowing Settled	(63.167)	(131.574)
Share issue Expenses	(4.167)	(56.871)
Repayment of Lease Liabilities	(23.808)	(47.615)
Interest Paid	(130.542)	(258.839)
Processing charges	4.722	(9.492)
	(216.962)	(587.725)
Net Cash Flow from Financing Activities (C)	(202.462)	2,186.121
<b>CASH FLOW FROM ALL ACTIVITIES (A+B+C)</b>	(475.907)	992.287
<u>Cash and Cash Equivalents at the Beginning</u>		
Cash in Hand	3.684	4.010
Balance in Bank	(1,744.172)	(2,736.785)
	(1,740.488)	(2,732.775)
<u>Cash and Cash Equivalents at the End</u>	(2,216.395)	(1,740.488)
<u>Closing Balance as per accounts</u>		
Cash in Hand	6.065	3.684
Balance in Bank	(2,222.460)	(1,744.172)
	(2,216.395)	(1,740.488)





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## Notes:

- 1) The consolidated financial results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 11th November, 2025. The statutory auditors have issued Limited Review Report.
- 2) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 3) **Financial Results for all** the periods presented have been prepared in accordance with IND AS notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 4) The consolidated financial results of the company comprising its subsidiaries (together referred to as "The Group") includes results of the following entities:-

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

- 5) As disclosed in the previous year's result, the status of subsidiary viz. Technofy Digital Private Limited, continued to be 'not a going concern'. Hence the company has continued to disclose subsidiary's result as a discontinued operation as per Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations."
- 6) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.

Date : - 11th November, 2025

Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED



NITESH SAVLA

CFO & WHOLE-TIME DIRECTOR

DIN: 05155342

# Jain Salia & Associates

## Chartered Accountants

### LIMITED REVIEW REPORT

**Independent Auditor's report on the Quarterly and year-to-date Consolidated Unaudited Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
The Board of Directors of  
**Panache Digilife Limited**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Panache Digilife Limited** (the "Parent") and its Subsidiaries and an Associate ("the Parent" and its Subsidiaries and an Associate together referred to as "the Group") for the quarter and half year ended 30<sup>th</sup> September 2025 ("the statement") being submitted by company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure requirements) Regulations, 2015 (the "Listing Regulation, 2015") as amended.
2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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





# Jain Salia & Associates

## Chartered Accountants

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

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

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

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with applicable accounting principles generally accepted in India, including Accounting Standard ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder has not disclosed the information required to be disclosed in terms of 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

- i. In respect of unaudited financial results of Technofy Digital Private Limited, whose financial statements reflect total net assets of disposal group classified as held for sale of Rs. (249.31) Lakhs as at 30<sup>th</sup> September 2025, net profit/(loss) after tax from discontinuing operations of Rs. (3.46) Lakhs, total comprehensive profit/(loss) of Rs. (3.46) Lakhs and cash flows (net) of Rs. (3.42) Lakhs for the period ended on that date are also considered in the consolidated financial results.



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# Jain Salia & Associates

## Chartered Accountants

- ii. In respect of unaudited financial results of Panache Newage Technology Private Limited (Formerly know as ICT Infratech Services Private Limited), whose financial statements reflect total net assets of Rs.35.85 Lakhs as at 30<sup>th</sup> September 2025, net profit/(loss) after tax from operations of Rs. (0.44) Lakhs, total comprehensive profit/(loss) of Rs. (0.44) Lakhs and cash flows (net) of Rs. 2.35 Lakhs for the period ended on that date is also considered in the consolidated financial results.
- iii. In respect of unaudited financial results of AIR Digilife Private Limited (Formerly known as NAJ Digilife Private Limited), whose financial statements reflect total net assets of Rs (13.86) Lakhs as at 30<sup>th</sup> September 2025, net profit/(loss) after tax from operations of Rs. (8.01) Lakhs, total comprehensive profit/(loss) of Rs. (8.01) Lakhs and cash flows (net) of Rs. 3.35 Lakhs for the period ended on that date is also considered in the consolidated financial results.

The financial statements of above subsidiaries, whose report have been furnished to us by the respective management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on the reports of the management and procedures performed by us as stated in paragraph 3 above.

- iv. The consolidated financial results also include a share of total comprehensive profit / (loss) of an Associate CADCORD Technologies Private Limited. The financial results of this associate have not been reviewed by us. The net profit/(loss) after tax from operations of Rs. (12.22) Lakhs, total comprehensive profit/(loss) of Rs. (12.22) Lakhs for the period from 1<sup>st</sup> April 2025 to the quarter and half year ended 30<sup>th</sup> September 2025 and hence, the share of total comprehensive profit / (loss) of Rs. (3.18) Lakhs is considered in the consolidated financial results, in respect of Cadcord Technologies Private Limited, an Associate.



# Jain Salia & Associates

## Chartered Accountants

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

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

**Place: - Mumbai**  
**Dated: - 11.11.2025**  
**UDIN: - 25044039BMJIDG7875**



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

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