

April 29, 2026

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

Subject: Outcome of Board Meeting held on April 29, 2026

NSE Symbol: PANACHE

Dear Sir / Madam,

We wish to inform you that pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), the Board of Directors of Panache Digilife Limited ("the Company") at its meeting held today i.e., Wednesday, April 29, 2026 has inter-alia considered, approved and taken on record the following:

1. Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2026 (Standalone and Consolidated Results along with Audit Report thereon enclosed as **Annexure – I**).

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, the Board took a note of unmodified opinion on Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2026 (Declaration on unmodified opinion is enclosed as **Annexure - II**).

2. In order to conserve the resources of the Company and for long term requirement of funds, the Board of Directors has not recommended any dividend for the financial year ended March 31, 2026.
3. Proposed capital expenditure of up to ₹100 crores for expansion of the business operations of Technofy Digital Private Limited (Wholly Owned Subsidiary) including but not limited to acquisition of plant & machinery / land / building / technology infrastructure. The proposed capex shall be funded through equity, debt, or combination thereof.
4. An upfront investment of upto Rs 2.25 crores in Technofy Digital Private Limited (Wholly Owned Subsidiary) of the Company as a part of aforesaid proposed capital expenditure for expansion of its business operations. The details required to be disclosed pursuant to SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is disclosed in **Annexure – III**.

5. Appointment of M/s. Sanket Sangoi & Associates, Chartered Accountants, as an Internal Auditor of the Company for the Financial Year 2026-27. The details required to be disclosed pursuant to SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is disclosed in **Annexure – III**.
6. Appointment of M/s. Kishore Bhatia and Associates, Cost Accountants, as a Cost Auditor of the Company for the Financial Year 2026-27. The details required to be disclosed pursuant to SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is disclosed in **Annexure – IV**.

The meeting of the Board of Directors of the Company commenced at 12.00 p.m. and concluded at 8.00 p.m.

Kindly take the same on your records.

Thanking you,
Yours faithfully,

For Panache Digilife Limited

Harshil Chheda
Company Secretary & Compliance Officer

Encl.: As above

Panache Digilife Limited

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Statement of Standalone Audited Results for the Quarter and year ended 31/03/2026

		(Rs. In Lacs/amount) except data per share				
	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
I	Revenue From Operations	9,455.00	7,000.19	6,002.40	23,311.24	11,593.40
II	Other Income	177.22	28.08	26.02	265.61	84.97
III	Total Income (I+II)	9,632.22	7,028.27	6,028.42	23,576.85	11,678.37
IV	Expenses					
	Cost of Materials Consumed	7,365.86	7,393.05	5,801.13	20,969.64	9,898.62
	Purchases-of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	240.74	(1,325.04)	(417.49)	(1,444.87)	(218.21)
	Employee benefits expense	189.87	141.78	137.97	643.31	430.50
	Finance Costs	65.10	63.48	52.20	265.23	274.35
	Depreciation and amortisation expenses	36.35	29.51	27.17	124.05	108.28
	Other Expenses	240.13	111.68	128.15	592.17	420.46
	Total Expenses (IV)	8,138.05	6,414.46	5,729.13	21,149.54	10,914.00
V	Profit/(loss) before exceptional items and tax (I-IV)	1,494.17	613.81	299.30	2,427.31	764.37
VI	Exceptional Profit / (Loss) Items	(346.44)	-	-	(346.44)	-
VII	Profit/ (loss) before tax(V-VI)	1,147.72	613.81	299.30	2,080.87	764.37
VIII	Tax Expense:					
	(1) Current Tax	304.99	166.54	76.32	543.53	156.97
	(2) Deferred Tax	(8.71)	2.83	2.61	(2.19)	21.61
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	851.45	444.44	220.37	1,539.52	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)	851.45	444.44	220.37	1,539.52	585.79
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	(16.18)	-	(3.57)	(16.18)	(3.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.07	-	0.90	4.07	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)	839.34	444.44	217.70	1,527.42	583.12
XVI	Earnings per equity (for Continuing operation):					
	(1) Basic	5.52	2.92	1.57	9.99	4.18
	(2) Diluted	4.66	2.83	1.52	8.43	4.04
XVII	Earnings per equity (for discontinuing operation)					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earning per equity share (for discontinuing & continuing operation)					
	(1) Basic	5.52	2.92	1.57	9.99	4.18
	(2) Diluted	4.66	2.83	1.52	8.43	4.04



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Notes:


- 1) The standalone financial results for the quarter and year ended 31st March 2026 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 29th April 2026. The statutory auditors have issued audit report with unmodified opinion on these results.
- 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) As the company's main business activity falls within a single primary business segment viz. manufacturing & trading of computer systems, IT Hardware & peripherals, the disclosure requirements of segment reporting as per IND AS 108 are not applicable.
- 5) The figures of the the last quarter are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year to date figures upto December 31, 2025, being the date of third quarter of the financial year which were subjected to limited review.
- 6) During the quarter ended 31st March 2026, the company received balance payment of Rs. 60.75 per warrant for 7,86,000 warrants, aggregating Rs. 477.495 lakhs, and accordingly allotted 7,86,000 equity shares of face value of Rs. 10 each upon full payment. The proceeds from warrant conversion have been utilised for growth in business of the company, general corporate purpose and working capital requirements.
- 7) Exceptional Item includes provision for Gratuity pertaining to past service cost on account to new Labour Code Law implemented during the year. It also includes, amount written off for non receipt of due from customers being long outstanding and as per the opinion of the management these are non recoverable. Accordingly, the same has been written off and declared under exceptional items.
- 8) The financial statements of Technofy Digital Private Limited, (a wholly owned subsidiary), have been prepared on a non-going concern basis considering the current status of operations. However, the management of the holding company is of the view that this does not have any adverse impact on the carrying value of its investment in the subsidiary or the recoverability of loans extended to it.

This assessment is based on the management's strategic intent and evaluation of emerging opportunities in the manufacturing segment, particularly within the IT and electronics sector. The management is actively considering the revival of operations in Technofy Digital Private Limited by establishing a manufacturing unit under the same entity. Accordingly, the investment and loans are considered to be safeguarded and recoverable in the foreseeable future.

Date : - 29.04.2026

Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED



AMIT RAMBHIA
MANAGING DIRECTOR
DIN: 00165919

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Rs in Lakhs

Standalone Statement of Assets and Liabilities		
Particulars	As at year ended (31/03/2026)	As at year ended (31/03/2025)
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	769.61	768.66
(b) Right to Use Assets	305.49	31.05
(c) Capital work-in-progress	-	-
(d) Investment Property	221.69	226.10
(e) Goodwill	-	-
(f) Other Intangible assets	137.94	170.72
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financial Assets		
(i) Investments	217.79	192.49
(ii) Loans & Deposits	17.43	22.17
(iii) Other Financial Assets	0.25	0.25
(j) Deferred tax assets (net)	-	-
(k) Other non-current assets	0.42	0.01
Current assets		
(a) Inventories	4,184.03	2,739.17
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	9,791.19	6,491.87
(iii) Cash and cash equivalents	250.84	100.48
(iv) Bank balances other than(iii) above	0.02	0.04
(v) Loans & Deposits	2,677.90	206.63
(vi) Other Financial Assets	192.63	69.28
(c) Other current assets	1,474.10	688.36
(d) Current Tax Assets	-	-
Total Assets	20,241.35	11,707.30
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,601.40	1,522.80
(b) Other Equity	9,297.83	5,485.54
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings		55.56
(ia) Lease Liability	253.38	-
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	10.86	10.12
(b) Provisions	173.05	87.78
(c) Deferred tax liabilities (Net)	35.61	41.87
(d) Other non-current liabilities	2.45	4.49
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,461.84	1,985.25
(ia) Lease Liability	50.13	36.02
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	37.40	41.22
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	5,549.16	2,123.84
(iii) Other financial liabilities	2.50	7.84
(b) Other current liabilities	234.51	136.12
(c) Provisions	78.98	40.67
(d) Current Tax Liabilities (Net)	452.24	128.18
Total Equity and Liabilities	20,241.35	11,707.30



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			Rs in Lakhs
Standalone Statement of Cash Flow			
PARTICULARS	FOR THE YEAR ENDED 31ST MARCH 2026		FOR THE YEAR ENDED 31ST MARCH 2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax as per Profit & Loss A/c	2,080.871		764.372
<u>Adjustments for Non-cash Items</u>			
Depreciation on Property, Plant & Equipment,			
Investment Property & Intangible Assets	77.322		67.067
Depreciation of Right to Use Assets	46.723		41.218
Finance Charges on Financial Instruments	(0.472)		(0.837)
Amortisation of Fair Value Changes	(0.546)		(0.589)
Provision for Gratuity	76.382		13.473
Impairment Loss recognised/(reversed) under Expected Credit Loss Model	-		39.884
Guarantee Premium	(1.552)		(2.103)
Finance charges on Lease Liabilities	4.692		6.016
Miscellaneous Expenses Written Off	-		0.387
	202.549		164.514
	2,283.420		928.886
<u>Adjustments for Non-Operating Items</u>			
Profit on sale of Assets	-		-
Interest Income	(139.416)		(25.195)
Interest on Income Tax	16.389		(1.221)
Interest Paid	252.537		258.839
Rent Income from Investment Property	(34.179)		(31.710)
Processing charges	8.003		9.492
	103.334		210.205
Operating Profit before Working Capital Changes	2,386.754		1,139.092
<u>Adjusted for Change in Working Capital:</u>			
Inventories	(1,444.865)		(218.206)
Trade Receivable	(3,299.320)		(1,750.983)
Other Non-Current Assets	0.642		
Other Current Assets	(785.739)		(84.008)
Other Financial Assets	(123.357)		(22.675)
Trade Payable	3,421.507		(312.666)
Other Non current Liabilities	0.217		(1.500)
Other Non-Current Financial Liabilities	(0.000)		
Other Current Financial Liabilities	(5.346)		3.692
Non-Current Provisions	(7.300)		(18.463)
Current Provisions	38.309		
Other Current Liability	98.388	(2,106.864)	17.543
			(2,387.266)
Cash Generated from Operations	279.890		(1,248.175)
Taxed Paid	(235.856)		(29.132)
Net Cash Flow from Operations (A)	44.033		(1,277.306)
CASH FLOW FROM INVESTING ACTIVITIES			
<u>Cash Inflow</u>			
Interest Income	139.416		25.195
Loans & Deposits Repaid	-		183.448
Rent Income from Investment Property	34.179	173.595	31.710
			240.353
<u>Cash Outflow</u>			
Purchase of Fixed Assets	(41.087)		(151.907)
Acquisition of Shares	(25.300)		-
Loans & Deposits Given	(2,471.932)	(2,538.319)	(20.750)
			(172.657)
Net Cash Flow from Investing Activities (B)	(2,364.724)		67.695



Continued

Panache Digilife Limited

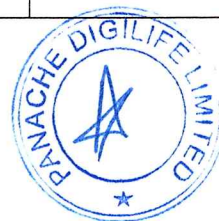
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Rs in Lakhs				
Standalone Statement of Cash Flow				
PARTICULARS	FOR THE YEAR ENDED 31ST MARCH 2026		FOR THE YEAR ENDED 31ST MARCH 2025	
CASH FLOW FROM FINANCING ACTIVITIES				
<u>Cash Inflow</u>				
Issue of Equity Shares	-		2,614.680	
Issue of Warrants	2,410.405	2,410.405	159.165	2,773.845
<u>Cash Outflow</u>				
Long Term Borrowing Settled	-		(83.333)	
Short Term Borrowing Settled	(129.511)		(82.574)	
Share issue Expenses	(46.924)		(56.871)	
Repayment of Lease Liabilities	(52.962)		(47.615)	
Interest Paid	(252.537)		(258.839)	
Processing charges	(8.003)	(489.936)	(9.492)	(538.725)
Net Cash Flow from Financing Activities (C)		1,920.469		2,235.120
CASH FLOW FROM ALL ACTIVITIES (A+B+C)				
		(400.221)		1,025.509
<u>Cash and Cash Equivalents at the Beginning</u>				
Cash in Hand	3.256		3.893	
Balance in Bank	(1,756.843)	(1,753.587)	(2,782.989)	(2,779.097)
Cash and Cash Equivalents at the End		(2,153.808)		(1,753.587)
<u>Closing Balance as per accounts</u>				
Cash in Hand		4.184		3.256
Balance in Bank		(2,157.993)		(1,756.843)
		(2,153.809)		(1,753.587)



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Chartered Accountants

Auditor's Report on Quarterly Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors of
Panache Digilife Limited

We have audited the accompanied Statement of Standalone financial results of **Panache Digilife Limited**, ("the Company") for the three months and year ended 31st March,2026 ("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 ('the Regulations'), as amended.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principals laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act,2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the three months and year ended March,31 2026.



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Basis of Opinion

These standalone annual financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial results, which are the responsibilities of the company's management. Our responsibility is to express an opinion on these standalone annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 ("The Act") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Regulations.

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the three months and year ended March, 31 2026 under the provisions of the Act and the Rules there under and we have fulfilled our other ethical responsibilities in accordance with those requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis of our audit opinion based on facts hereunder.

Emphasis of Matters

- a. We draw attention towards Note No. 7 of the Notes to the Statement of Standalone Audited Results for the quarter and year ended 31st March, 2026.

"Exceptional Item includes provision for Gratuity pertaining to past service cost on account to new Labour Code Law implemented during the year."



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It also includes, amount written off for non-receipt of due from customers being long outstanding and as per the opinion of the management these are non-recoverable. Accordingly, the same has been written off and declared under exceptional items.”

Our opinion is not modified in respect of this matter.

- b. We also draw attention towards Note No.8 of the Notes to the Statement of Standalone Audited Results for the quarter and year ended 31st March,2026.

“The financial statements of Technofy Digital Private Limited, (a wholly owned subsidiary), have been prepared on a non-going concern basis considering the current status of operations. However, the management of the holding company is of the view that this does not have any adverse impact on the carrying value of its investment in the subsidiary or the recoverability of loans extended to it.

This assessment is based on the management’s strategic intent and evaluation of emerging opportunities in the manufacturing segment, particularly within the IT and electronics sector. The management is actively considering the revival of operations in Technofy Digital Private Limited by establishing a manufacturing unit under the same entity. Accordingly, the investment and loans are considered to be safeguarded and recoverable in the foreseeable future.”

Our opinion is not modified in respect of this matter.

Management’s Responsibility for the Financial Results

This Statement, which includes the Statement of Financial Results is the responsibility of the company’s management and approved by the company’s Board of Directors, has been compiled from the audited interim financial statements as at and for the three months and year ended March 31, 2026. The company’s Board of Directors is responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the



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Act, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Regulations, as amended.

The Board of Directors of the Company is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results 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 this Standalone Financial Results by the Directors of the Company, as aforesaid.

In preparing the Standalone Financial Results, the Board of Directors of the Company is responsible for assessing the Company's ability 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 of the company is also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole, are 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.



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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 these Financial Results.

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 Financial Results, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Regulations.
- Conclude on the appropriateness of Board of Director's 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 company's ability 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 Standalone Financial Results 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.



Jain Salia & Associates

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- Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures and whether the Standalone Financial Results 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 company to express an opinion on the Standalone Financial Results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the Standalone Financial Results of which we are the independent auditors.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in Internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

Other matter(s)

The Statement includes the results for the three months ended 31st March, 2026 being the balancing figure between 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 which were subject to limited review by us.



Place : Mumbai
Dated : 29.04.2026
UDINo: 26044039WNXMLQ7860

For Jain Salia & Associates
Chartered Accountants
[ICAI FRNo: 116291W]

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

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 Consolidated Audited Results for the Quarter and year ended 31/03/2026

		(Rs. In Lacs/amount) except data per share				
	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
I	Revenue From Operations	9,990.44	7,447.44	6,008.11	24,297.68	11,611.36
II	Other Income	158.32	23.48	25.49	241.15	70.34
III	Total Income (I+II)	10,148.76	7,470.91	6,033.59	24,538.83	11,681.69
IV	Expenses					
	Cost of Materials Consumed	7,620.45	7,802.72	5,801.26	21,637.87	9,906.73
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	241.00	(1,325.54)	(412.08)	(1,445.36)	(218.21)
	Employee benefits expense	206.76	157.23	143.87	698.24	440.35
	Finance Costs	65.87	63.48	52.20	266.00	274.35
	Depreciation and amortisation expenses	37.50	30.18	27.17	126.03	108.28
	Other Expenses	302.62	174.98	122.90	705.72	419.60
	Total Expenses (IV)	8,474.20	6,903.07	5,735.32	21,988.51	10,931.11
V	Profit/(loss) before exceptional items and tax (I-IV)	1,674.56	567.85	298.27	2,550.32	750.59
VI	Exceptional Profit / (Loss) Items	(346.44)	-	-	(346.44)	-
VII	Profit/ (loss) before tax(V-VI)	1,328.12	567.85	298.27	2,203.88	750.59
VIII	Tax Expense:					
	(1) Current Tax	327.29	179.78	76.70	579.07	158.55
	(2) Deferred Tax	0.23	(12.02)	2.12	(8.10)	20.10
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	1,000.59	400.09	219.46	1,632.90	571.93
X	Share of Profit from Associate	7.38	(6.92)	6.11	(2.72)	(8.32)
XI	Total Profit/(Loss) for the period from continuing operations (IX+X)	1,007.97	393.17	225.57	1,630.18	563.62
XII	Profit/(Loss) from discontinued operations	(4.55)	45.91	0.13	37.90	130.90
XIII	Tax expenses of discontinued operations	0.91	13.24	0.04	14.15	7.77
XIV	Profit/(Loss) from discontinued operations (after tax) (X-XI)	(5.45)	32.66	0.09	23.75	123.13
XV	Profit/(Loss) for the period (IX+XII)	1,002.52	425.83	225.66	1,653.93	686.75
XVI	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	(16.18)	-	(3.57)	(16.18)	(3.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.07	-	0.90	4.07	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	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	990.41	425.83	222.99	1,641.82	684.08
XVIII	Profit Attributable to :					
	Owners of the company	958.41	436.25	226.22	1,621.19	688.82
	Non-controlling Interest	46.83	(10.42)	(0.56)	35.46	(2.08)
XIX	Total Comprehensive Income Attributable to :					
	Owners of the company	946.30	436.25	223.55	1,609.08	686.15
	Non-controlling Interest	46.83	(10.42)	(0.56)	35.46	(2.08)
XVIII	Earnings per equity (for Continuing operation):					
	(1) Basic	6.54	2.58	1.61	10.58	4.02
	(2) Diluted	5.52	2.50	1.56	8.93	3.89
XIX	Earnings per equity (for discontinued operation)					
	(1) Basic	(0.04)	0.21	0.00	0.15	0.88
	(2) Diluted	(0.03)	0.21	0.00	0.13	0.85
XX	Earning per equity share (for discontinued & continuing operaticn)					
	(1) Basic	6.51	2.80	1.61	10.73	4.90
	(2) Diluted	5.49	2.71	1.56	9.06	4.74



Panache Digilife Limited

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Notes:

- 1) The above consolidated financial results of Panache Digilife Limited ("the Company") and its subsidiaries, associate company (together referred as "the Group") for the quarter and year ended 31st March 2026 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 29th April 2026. The statutory auditors have issued audit report with unmodified opinion on these results.
- 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) As the company's main business activity falls within a single primary business segment viz. manufacturing & trading of computer systems, IT Hardware & peripherals, the disclosure requirements of segment reporting as per IND AS 108 are not applicable.
- 5) The figures of the the last quarter are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year to date figures upto December 31, 2025, being the date of third quarter of the financial year which were subjected to limited review.
- 6) During the quarter ended 31st March 2026, the company received balance payment of Rs. 60.75 per warrant for 7,86,000 warrants, aggregating Rs. 477.495 lakhs, and accordingly allotted 7,86,000 equity shares of face value of Rs. 10 each upon full payment. The proceeds from warrant conversion have been utilised for growth in business of the company, general corporate purpose and working capital requirements.
- 7) Exceptional Item includes provision for Gratuity pertaining to past service cost on account to new Labour Code Law implemented during the year. It also includes, amount written off for non receipt of due from customers being long outstanding and as per the opinion of the management these are non recoverable. Accordingly, the same has been written off and declared under exceptional items.
- 8) The consolidated financial results of the company comprising its subsidiaries & associate (together referred to as "The Group") includes results of the following entities:-

Company	Relation
Panache Newage Technology Private Limited <i>(formerly known as ICT Infratech Services Private Limited)</i>	Indian Subsidiary
Technofv Digital Private Limited	Wholly Owned Indian Subsidiary
AIR Digilife Private Limited <i>(formerly known as NA) Digilife Private Limited)</i>	Indian Subsidiary
Cadcord Technologies Private Limited	Associate

- 9) The financial statements of Technofv Digital Private Limited, (a wholly owned subsidiary), have been prepared on a non-going concern basis considering the current status of operations. However, the management of the holding company is of the view that this does not have any adverse impact on the carrying value of its investment in the subsidiary or the recoverability of loans extended to it.
This assessment is based on the management's strategic intent and evaluation of emerging opportunities in the manufacturing segment, particularly within the IT and electronics sector. The management is actively considering the revival of operations in Technofv Digital Private Limited by establishing a manufacturing unit under the same entity. Accordingly, the investment and loans are considered to be safeguarded and recoverable in the foreseeable future.

Date : - 29.04.2026

Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED



AMIT RAMBHIA
MANAGING DIRECTOR
DIN: 00165919

Panache Digilife Limited

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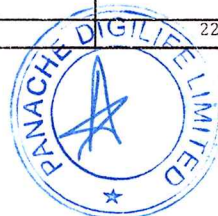
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Rs in Lakhs

Consolidated Statement of Assets and Liabilities		
Particulars	As at year ended (31/03/2026) (Audited)	As at year ended (31/03/2025) (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	788.61	768.66
(b) Right to use assets	305.49	31.05
(c) Capital work-in-progress	-	-
(d) Investment Property	221.69	226.10
(e) Goodwill	-	-
(f) Other Intangible assets	161.34	170.72
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financial Assets		
(i) Investments Accounted for Using the equity method	14.95	17.67
(ii) Other Investments	7.23	7.23
(iii) Loans & Deposits	17.63	22.17
(iv) Other Financial Assets	0.25	0.25
(j) Deferred tax assets (net)	8.32	-
(k) Other non-current assets	0.42	0.01
Current assets		
(a) Inventories	4,184.52	2,739.17
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	10,234.45	6,469.33
(iii) Cash and cash equivalents	271.79	105.28
(iv) Bank balances other than (iii) above	0.02	0.04
(v) Loans & Deposits	1,955.96	71.91
(vi) Other Financial Assets	117.99	10.37
(c) Other current assets	4,443.28	710.50
(c) Current Tax Assets (Net)	12.66	4.47
(d) Assets of Disposal Group classified as held for Sale	6.34	10.43
Total Assets	22,752.96	11,365.37
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,601.40	1,522.80
(b) Other Equity	8,956.50	5,065.87
(c) Minority Interest	47.16	(1.68)
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	55.56
(ia) Lease Liability	253.38	-
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	10.86	10.12
(b) Provisions	173.05	87.78
(c) Deferred tax liabilities (Net)	35.61	39.47
(d) Other non-current liabilities	2.45	4.49
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,471.84	1,985.25
(ia) Lease Liability	50.13	36.02
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	37.40	41.22
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	8,135.55	2,132.59
(iii) Other financial liabilities	2.69	7.84
(b) Other current liabilities	388.96	143.40
(c) Provisions	85.95	43.52
(d) Current Tax Liabilities (Net)	487.73	129.72
(e) Liabilities Associated with Disposal Group classified as held for sale	12.30	61.40
Total Equity and Liabilities	22,752.96	11,365.37



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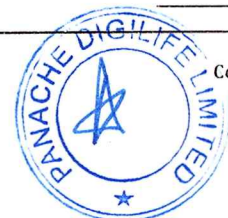
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Rs in Lakhs

Consolidated Statement of Cash Flow		
PARTICULARS	FOR THE YEAR ENDED 31ST MARCH 2026	FOR THE YEAR ENDED 31ST MARCH 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Profit & Loss A/c	2,203.88	881.49
Adjustments for Non-cash Items		
Depreciation on PPE, Investment Property	79.31	67.30
Depreciation of Right to Use Assets	46.72	41.22
Finance Charges on Financial Instruments	(0.47)	(0.84)
Amortisation of Fair Value Changes	(0.55)	(0.59)
Provision for Gratuity	76.38	13.47
Notional Income on Fair Valuation of Investments	-	(2.10)
Guarantee Premium	(1.55)	-
Impairment Loss recognised/(reversed) under Expected Credit Loss Model	-	39.88
Finance charges on Lease Liabilities	4.69	6.02
Miscellaneous Expenses Written Off	-	0.39
	204.54	164.75
	2,408.41	1,046.24
Adjustments for Non-Operating Items		
Profit / Loss on Sale of Fixed Assets	-	(144.80)
Interest Income	(122.31)	(11.10)
Interest on Income Tax Payment	16.39	(1.22)
Interest Paid	253.30	258.84
Rent Income from Investment Property	(34.18)	(31.71)
Processing charges	8.00	9.49
	121.20	79.50
Operating Profit before Working Capital Changes	2,529.61	1,125.74
Adjusted for Change in Working Capital:		
Inventories	(1,445.36)	(218.21)
Trade Receivable	(3,774.04)	(1,764.08)
Other Non-Current Assets	0.64	-
Other Current Assets	(3,877.46)	(106.63)
Other Financial Assets	(123.36)	(22.75)
Trade Payable	6,002.78	(279.41)
Other Non Current Financial Liabilities	(0.00)	-
Other Non Current Liabilities	6.22	(1.50)
Non-Current Provisions	(7.30)	-
Other Financial Liabilities	(5.35)	16.26
Current Provisions	39.89	(19.13)
Other Current Liability	360.80	(242.51)
	(2,828.53)	(242.51)
Cash Generated from Operations	(298.92)	(1,512.22)
Taxed Paid	(233.70)	(32.96)
Net Cash Flow from Operations (A)	(532.62)	(1,545.17)
CASH FLOW FROM INVESTING ACTIVITIES		
Cash Inflow		
Interest Income	121.93	11.10
Rent Income from Investment Property	34.18	31.71
Sale of Fixed Assets	-	479.84
Loans Repaid by Parties	-	1.45
	156.11	524.10
Cash Outflow		
Purchase of Fixed Assets	(85.48)	151.91
Acquisition of Shares	(25.30)	-
Deposit	(0.10)	-
Loans Given	(1,885.93)	20.85
	(1,996.81)	172.76
Net Cash Flow from Investing Activities (B)	(1,840.70)	351.34



Continued

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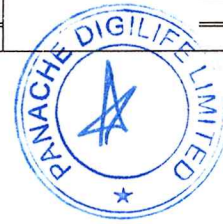
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Rs in Lakhs

Consolidated Statement of Cash Flow

PARTICULARS	FOR THE YEAR ENDED 31ST MARCH 2026		FOR THE YEAR ENDED 31ST MARCH 2025	
CASH FLOW FROM FINANCING ACTIVITIES				
<u>Cash Inflow</u>				
Share Capital Issued	39.50		2,614.68	
Issue of Warrants	2,410.41		159.17	
Short Term Borrowing	25.92	2,475.83	-	2,773.85
<u>Cash Outflow</u>				
Long Term Borrowing Settled			83.33	
Short Term Borrowing Settled	(129.51)		131.57	
Share issue Expenses	(48.09)		56.87	
Repayment of Lease Liabilities	(52.96)		47.62	
Interest Paid	(253.30)		258.84	
Processing charges	(8.00)	(491.87)	9.49	587.72
Net Cash Flow from Financing Activities (C)		1,983.96		2,186.12
CASH FLOW FROM ALL ACTIVITIES (A+B+C)				
		(389.36)		992.29
<u>Cash and Cash Equivalents at the Beginning</u>				
Cash in Hand	3.68		4.01	
Balance in Bank	(1,744.17)	(1,740.49)	(2,736.79)	(2,732.78)
<u>Cash and Cash Equivalents at the End</u>		(2,129.85)		(1,740.49)
<u>Closing Balance as per accounts</u>				
Cash in Hand		4.55		3.68
Balance in Bank		(2,134.39)		(1,744.17)
		(2,129.85)		(1,740.49)



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Auditor's report on Quarterly Consolidated Financial Results and Year-to-Date Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors of
Panache Digilife Limited

We have audited the accompanied Statement of Consolidated Financial Results of **Panache Digilife Limited** (the "Parent") and its Subsidiaries and Associate ("the Parent" and its Subsidiaries and Associate together referred to as "the Group") and its share of the net profit/(loss) after tax and other comprehensive income of its Associate company for the three months and year ended 31st March, 2026 ("the statement") being submitted by company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015 ("the Regulations") as amended.

Opinion

In our opinion and to the best of our information and according to the explanations given to us and based on our audit of the financial statements and financials provided by the management and the other financial information of subsidiaries and Associate company referred to in paragraph (i) below, the Statement:

(i) include the audited results of the following entities:

Sr.No.	Name of the Entity	Relationship
1.	Panache Digilife Limited	Parent.
2.	Technofy Digital Private Limited	Indian Subsidiary (Wholly owned)
3.	Panache Newage Technology Private Limited (Formerly known as ICT Infratech Services Private Limited)	Indian Subsidiary



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4.	Air Digilife Private Limited (Formerly known as NAJ Digilife Private Limited)	Indian Subsidiary
5.	Cadcord Technologies Private Limited	An Associate

(ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and;

(iii) the Consolidated Financial Results gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) prescribed, under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group for the three months and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Companies Act, 2013 ("The Act"). Our responsibilities under those Standards 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the three months and year ended 31st March 2026 under the provisions of the Act and the Rules there under and we have fulfilled our other ethical responsibilities in accordance with those requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis of our audit opinion based on facts hereunder :-



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- a. In respect of audited financial results of Technofy Digital Private Limited (Wholly Owned Subsidiary), the financial statements reflect total net assets of disposal group classified as held for sale of Rs. 6.34 Lakhs as at 31st March, 2026, net profit/(loss) after tax from discontinuing operations of Rs. 23.75 Lakhs and total comprehensive profit/(loss) of Rs. 23.75 Lakhs and cash & cash Equivalent of Rs. Nil for the year ended on that date are considered in the consolidated financial results. There were no transactions of revenue.

These financial statements have been audited by us.

- b. In respect of audited financial results of Panache Newage Technology Private Limited (Formerly known as ICT Infratech Services Private Limited) (Subsidiary), the financial statements reflect total net assets of Rs. 3,556.84 Lakhs as at 31st March 2026, net profit/(loss) after tax of Rs. 108.30 Lakhs and total comprehensive profit/(loss) of Rs. 108.30 Lakhs and cash & cash Equivalent of Rs. 16.21 Lakhs for the year ended on that date are considered in the consolidated financial results.

These financial statements have been audited by us.

- c. In respect of audited financial results of Air Digilife Private Limited (Formerly known as NAJ Digilife Private Limited) (Subsidiary), the financial statements reflect total net assets of Rs. 47.70 Lakhs as at 31st March 2026, net profit/(loss) after tax of Rs. (14.93) Lakhs and total comprehensive profit/(loss) of Rs. (14.93) Lakhs and cash & cash Equivalent of Rs. 4.75 Lakhs for the year ended on that date are considered in the consolidated financial results.

These financial statements have been audited by us.



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- d. The consolidated financial results also include the share of net profit / (loss) of Cadcord Technologies Private Limited (An Associate). The share of net profit / (loss) after tax of Rs. (2.72) Lakhs and total comprehensive profit / (loss) of Rs. (2.72) Lakhs for the year ended 31st March 2026 are considered in the consolidated financial results.

These financial statements have not been audited by us.

Emphasis of Matters

- a. We draw attention towards Note No. 7 of the Notes to the Statement of Standalone Audited Results for the quarter and year ended 31st March, 2026.

“Exceptional Item includes provision for Gratuity pertaining to past service cost on account to new Labour Code Law implemented during the year.

It also includes, amount written off for non-receipt of due from customers being long outstanding and as per the opinion of the management these are non-recoverable. Accordingly, the same has been written off and declared under exceptional items.”

Our opinion is not modified in respect of this matter.

- b. We also draw attention towards Note No.8 of the Notes to the Statement of Standalone Audited Results for the quarter and year ended 31st March, 2026.

“The financial statements of Technofy Digital Private Limited, (a wholly owned subsidiary), have been prepared on a non-going concern basis considering the current status of operations. However, the management of the holding company is of the view that this does not have any adverse impact on the carrying value of its investment in the subsidiary or the recoverability of loans extended to it.

This assessment is based on the management’s strategic intent and evaluation of emerging opportunities in the manufacturing segment, particularly within the IT and electronics sector. The management is actively considering the revival of



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operations in Technofy Digital Private Limited by establishing a manufacturing unit under the same entity. Accordingly, investment and loans are considered to be safeguarded and recoverable in the foreseeable future.”

Our opinion is not modified in respect of this matter.

Management’s Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company’s Management and approved by the Company’s Board of Directors, has been compiled from the audited interim consolidated financial statements. The Company’s Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results 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 preparing of this Consolidated Financial Results by the Directors of the Company, as aforesaid.



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In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities 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 Boards of Directors either intend to liquidate their respective entities or to cease operations or have no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As a 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 Consolidated Financial Results, 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



Jain Salia & Associates

Chartered Accountants

resulting from error, as the fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors of the Company.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors of the Company in terms of the requirements specified under Regulation 33 of the Regulations.
- 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 Consolidated Financial Results 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 Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results 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 Consolidated Financial Results. We are responsible for the direction, supervision, and performance of the audit of financial information of such



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entities included in the Consolidated Financial Results of which we are the independent auditors.

We communicate with those charged with the governance of the respective Company in the group 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(s)

The Statement includes the results for the three months ended 31st March 2026 being the balancing figure between 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 which were subject to limited review by us.

Place: - Mumbai

Dated: 29.04.2026

UDIN: 26044039KDDPJN6225



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

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

Annexure – II

April 29, 2026

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

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

NSE Symbol: PANACHE

Dear Sir / Madam,

Pursuant to the provisions of Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare that M/s. Jain Salia & Associates, Chartered Accountants, the Statutory Auditors of the Company have submitted the Audit Report for Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026 with unmodified opinion.

We request you to take the same on your records.

Thanking you,
Yours faithfully,

For Panache Digilife Limited

Nitesh Savla
CFO & Whole Time Director
DIN: 05155342

Encl.: As above

Annexure III

Disclosure of information pursuant to SEBI Master Circular:

Sr. No.	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.	Name: Technofy Digital Private Limited Authorised Capital: Rs 1,00,000 divided into 10,000 equity shares of Rs 10 each. Paid up Capital: Rs 1,00,000 divided into 10,000 equity shares of Rs 10 each. Turnover: NIL as on 31 st March, 2026
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”	Technofy Digital Private Limited, being wholly owned subsidiary is a related party of the Company. The transaction falls within the ambit of related party transactions and is at arms’ length. None of the promoter/ promoter group/ group companies have interest in Technofy Digital Private Limited except Mr. Amit Rambhia, Mr. Nikit Rambhia and their relatives are considered as interested being part of promoter/promoter group of the Company. The transaction shall be on arm’s length basis.
3.	Industry to which the entity being acquired belongs;	Information Technology
4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The investment is of strategic nature and will help the Company in expanding the business operations of Technofy Digital Private Limited.
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
6.	Indicative time period for completion of the acquisition;	Approximately 6 months
7.	consideration - whether cash consideration or share swap and details of the same;	Cash Consideration
8.	Cost of acquisition or the price at which the shares are acquired;	Cost of Acquisition of the Equity Shares of Technofy Digital Private Limited, shall be up to Rs. 2.25 crore (Rupees Two crore twenty-five lakhs only) approximately.

9.	Percentage of shareholding / control acquired and / or number of shares acquired;	Investment upto Rs. 2.25 crore in Technofy Digital Private Limited, its 100% Subsidiary.								
10.	Brief background about the entity acquired in terms of products / line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	<p>Technofy Digital Private Limited is a private company incorporated on 4th June, 2019 with its registered office in Mumbai, India.</p> <p>Technofy Digital Private Limited is, <i>inter alia</i>, engaged in the business of manufacturing, trading & distribution of IT, electronic & telecommunication products and providing IT services and related designing services.</p> <table border="1" data-bbox="794 698 1449 860"> <thead> <tr> <th>Financial Year</th> <th>Turnover (Rs. In Lakhs)</th> </tr> </thead> <tbody> <tr> <td>FY 2023-24</td> <td>NIL</td> </tr> <tr> <td>FY 2024-25</td> <td>NIL</td> </tr> <tr> <td>FY 2025-26</td> <td>NIL</td> </tr> </tbody> </table>	Financial Year	Turnover (Rs. In Lakhs)	FY 2023-24	NIL	FY 2024-25	NIL	FY 2025-26	NIL
Financial Year	Turnover (Rs. In Lakhs)									
FY 2023-24	NIL									
FY 2024-25	NIL									
FY 2025-26	NIL									

Annexure – IV

Disclosure of information pursuant to SEBI Master Circular:

Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. Sanket Sangoi & Associates, Chartered Accountants, as an Internal Auditor of the Company.
Date of appointment/ re-appointment/cessation (as applicable) & term of appointment	Appointment as an Internal Auditor of the Company on April 29, 2026 for the Financial Year 2026-27.
Brief profile (in case of appointment)	Mr. Sanket K. Sangoi is a fellow member of Institute of Chartered Accountants of India, having Membership No. 153310 since 2012. He is practicing under the Firm Name 'M/s. Sanket Sangoi & Associates' with FRN 137348W since 2013. Sanket Sangoi & Associates is having a rich experience in providing services like statutory audits, internal audits, tax audits, direct and indirect tax compliances and other related services.
Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

For Panache Digilife Limited

Harshil Chheda
Company Secretary & Compliance Officer

Annexure V

Disclosure of information pursuant to SEBI Master Circular:

Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. Kishore Bhatia and Associates, Cost Accountants, as a Cost Auditor of the Company.
Date of appointment/ re-appointment/cessation (as applicable) & term of appointment	Appointment as a Cost Auditor of the Company on April 29, 2026 for the Financial Year 2026-27.
Brief profile (in case of appointment)	<p>M/s Kishore Bhatia and Associates is a firm of Practising Cost accountants based in Mumbai offering a wide spectrum of Services to its esteemed clientele. The firm has handled various assignments in Costing such as Cost audit, Certifications, Setting up costing systems, Cost consultancy, Costing-based turnaround strategies, etc. across diverse industry and client base. In addition, it has also handled Internal audit, Stock and assets verification, Industry studies assignments etc.</p> <p>The Firms has highly qualified Partners and an experienced team. The Firm has conducted Cost Audits for clients in Pharmaceuticals, Engineering, Chemicals, Insecticides, Construction, Real Estate, Infrastructure, Steel, Telecommunications, Plastics & Polymers, Petroleum, FMCG, Medical Devices, Ports, Roads, Paints, Energy etc.</p>
Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

For Panache Digilife Limited

Harshil Chheda
Company Secretary & Compliance Officer