

**Paramatrix Technologies Limited**  
(Formerly known as Paramatrix Technologies Pvt. Ltd.)  
CIN: L72200MH2004PLC144890

**Regd Off**  
E-102, 1st Floor, Sanpada Rly. Stn. Complex,  
Sanpada, Navi Mumbai - 400 705  
Tel: +91-22-41518700  
Email : info@paramatrix.com  
www.paramatrix.com

**13<sup>th</sup> June, 2026**

To,  
Listing Compliance Department,  
National Stock Exchange of India Limited,  
Exchange Plaza, Bandra Kurla Complex,  
Bandra East, Mumbai – 400051, Maharashtra, India.

**Company Symbol: PARAMATRIX**

**Subject: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Submission of Revised Audited (Standalone & Consolidated) Financial Results for the Half Year and the Financial Year ended 31<sup>st</sup> March, 2026 along with the Audit Report**

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Dear Sir/Madam,

This is in furtherance to our earlier submission of the Audited Standalone and Consolidated Financial Results for the half year and financial year ended March 31, 2026, along with the Independent Auditors' Reports thereon, as approved by the Board of Directors of the Company at their meeting held on May 22, 2026.

Subsequent to the aforesaid submission, it has come to the notice of the Company that Short-Term Borrowings were inadvertently classified under Cash Flows from Operating Activities instead of Cash Flows from Financing Activities in the Cash Flow Statement forming part of the financial results.

Accordingly, the said classification has been corrected in the revised Cash Flow Statement to appropriately present the cash flows under the respective heads of Operating Activities and Financing Activities.

We would like to clarify that the aforesaid revision is solely on account of a regrouping/reclassification in the Cash Flow Statement and is merely a presentation adjustment. The revision does not have any impact whatsoever on:

- Profit/(Loss) for the period/year;
- Total Assets, Liabilities, or Equity reflected in the Balance Sheet;
- Net Worth of the Company; or
- Any financial ratios or other financial information disclosed in the Audited Financial Results.

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The corrected Cash Flow Statement, forming part of the Audited Standalone and Consolidated Financial Results for the half year and financial year ended March 31, 2026, together with the Independent Auditors' Reports thereon and a certificate issued by the Statutory Auditors confirming the above, is enclosed herewith as **Annexure - A** for your records and ready reference.

We regret the inadvertent error and request you to kindly take the revised Cash Flow Statement on record and update the same on the Exchange platform accordingly.

This is for your information and records.

Thanking you,

Yours faithfully,

**FOR PARAMATRIX TECHNOLOGIES LIMITED**

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**Shubhada Mahendra Shirke**  
**Company Secretary & Compliance Officer**  
**A66511**  
**Place: Navi Mumbai**



## E A Patil & Associates LLP

Chartered Accountants

**HO:** 1301, Proxima Building (Arunachal Bhavan),  
Plot No. 19, Sector - 30A, Vashi, Navi Mumbai - 400 703.

**BRANCH:** 102, Susheel House, Plot no. 61/1  
Old Thana Naka Road, Panvel - 410 206.

**LLP Identification No. AAE-5005**

**HO:** 022 4974 2721/22/23/24/25, 022 4123 6827 /  
2766 8581 / 2789 0594 / +91 89760 33362

**BRANCH:** +91 98336 51292

[www.eapllp.in](http://www.eapllp.in)

To

The Board of Directors

The Paramatrix Technologies Limited

**Subject: Clarification on Reclassification in the Cash Flow Statement forming part of the Audited Standalone and Consolidated Financial Results for the year ended March 31, 2026**

Dear Sirs,

We refer to our Independent Auditor's Report dated **22<sup>nd</sup> May, 2026** issued on the Standalone and Consolidated Financial Results of Paramatrix Technologies Limited ("the Company") for the half year and year ended **31 March 2026**.

Subsequent to the issuance of our audit report, it was observed that **Short-term Borrowings** had inadvertently been presented under **Cash Flows from Operating Activities** instead of **Cash Flows from Financing Activities** in the Cash Flow Statement.

Accordingly, the said amount has been **reclassified from Cash Flows from Operating Activities to Cash Flows from Financing Activities** to appropriately reflect the nature of the transaction and the corresponding cash inflows and outflows under the respective heads.

We wish to clarify that the above reclassification is **solely a presentation/regrouping adjustment** and does not affect the Statement of Profit and Loss, Balance Sheet, the net increase/(decrease) in cash and cash equivalents, Earnings per Share, financial ratios, or any other reported financial information and does not result in any modification or change to our audit opinion expressed in our Independent Auditor's Report dated **22<sup>nd</sup> May 2026**.

This clarification is being issued at the request of the Company to explain the aforesaid presentation change in the Cash Flow Statement accompanying the revised financial results uploaded with the Stock Exchange. It should be read in conjunction with, and not as a substitute for or modification of, our Independent Auditor's Report dated **22 May 2026**, which continues to remain valid and unchanged in all other respects.

For and on behalf of

E. A. Patil & Associates LLP

Chartered Accountants

(Firm Registration No. 117371W/W100092)

CA. Sujata Lohia

Partner

Membership No. 402881

Place: Navi Mumbai

Date: June 13<sup>th</sup>, 2026





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

To,  
**The Board of Directors,**  
**Paramatrix Technologies Limited**

We have audited the accompanying statement of standalone financial results of **Paramatrix Technologies Limited** (the "Company") for the **half year ended March 31, 2026** (the "Statement") and the **year to date results for the period April 1, 2025 to March 31, 2026** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by the SEBI from time to time.

In our opinion, to the best of our information, according to the explanations given to us, the aforesaid Standalone Financial results for the half year ended 31<sup>st</sup> March 2026 and year to date results for the period April 1, 2025 to March 31, 2026

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("Act"), as amended, and other accounting policies generally accepted in India of the net profit and other financial information for the year ended 31<sup>st</sup> March 2026.

#### **Basis of Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the Standalone Financial results for the half year ended 31<sup>st</sup> March 2026 and year to date results for the period April 1, 2025 to March 31, 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

#### **Management Responsibility for the Standalone Financial Results**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial results that give a true and fair view of the financial position, financial performance and cash



flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual Standalone financial result, Board of Directors 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 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 are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibility Audit of the 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 SA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Financial Results made by Board of Directors.
- 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.

- 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.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

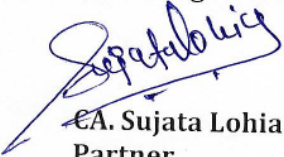
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matters**

The Standalone Financial Results include the results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the 30<sup>th</sup> September 2025, being the date of the end of the half year of the Current Financial Year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For and on behalf of**  
**E. A. Patil & Associates LLP**  
**Chartered Accountants**  
**(Firm Registration No. 117371W/W100092)**

  
**CA. Sujata Lohia**  
**Partner**  
**Membership No. 402881**  
**Place: Navi Mumbai**  
**Date: May 22<sup>nd</sup>, 2026**  
**UDIN: 26402881QUIPFB2876**



Particulars	(Amount in Lakhs)	
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
<b>I EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' Funds</b>		
(a) Share Capital	1104.80	1150.88
(b) Reserves and Surplus	4395.77	4818.93
<b>2 Non-Current Liabilities</b>		
(a) Long Term Borrowings	1254.38	
(b) Long Term Provisions	192.04	136.64
<b>3 Current Liabilities</b>		
(a) Trade Payables		
(i) Outstanding dues of micro enterprises and small	3.87	7.11
(ii) Outstanding dues of trade payables other than micro enterprises and small enterprises	22.48	22.64
(b) Other Current Liabilities	225.86	231.92
(c) Short-Term Provisions	12.52	17.88
(d) Short-Term Borrowings	94.22	-
<b>TOTAL</b>	<b>7305.94</b>	<b>6386.01</b>
<b>II ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	126.85	167.71
(ii) Intangible Assets	38.32	106.17
(iii) Capital work in progress	1995.82	-
(iv) Intangible Assets under Development	813.19	319.20
(b) Non Current Investments	1417.12	915.29
(c) Deferred Tax Assets (Net)	146.20	52.73
(d) Long-Term Loans and Advances	81.73	124.00
(e) Other Non-Current Assets	252.08	143.96
<b>2 Current Assets</b>		
(a) Current Investments	-	38.93
(b) Trade Receivables	202.16	504.94
(c) Cash and Cash Equivalents	2088.94	3819.53
(d) Short-Term Loans and Advances	2.37	16.25
(e) Other Current Assets	141.16	177.29
<b>TOTAL</b>	<b>7305.94</b>	<b>6386.01</b>

For and on behalf of the board of  
PARAMATRIX TECHNOLOGIES LIMITED

MUKESH THUMAR  
(Managing Director & CEO)  
(DIN : 00139960)

Place : Navi Mumbai  
Date : May 22, 2026



(Amount in Lakhs)

Particulars	For the half year ended			For the Year ended	
	March 31, 2026 (Audited)	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026	March 31, 2025
I Revenue from Operations	1009.69	1173.77	1101.79	2183.46	2092.90
II Other Income	136.61	228.81	176.00	365.42	261.77
III Total Income (I + II)	1146.30	1402.58	1277.79	2548.87	2354.67
IV Expenses					
Employee Benefit Cost	627.72	777.37	642.48	1405.09	1279.13
Finance Cost	5.71	1.14	0.07	6.85	0.76
Depreciation and amortization expense	59.14	57.56	71.73	116.70	100.81
Other Expenses	586.66	258.77	243.31	845.43	450.50
V Profit before Exceptional & Extraordinary Items and Tax	(132.93)	307.73	320.20	174.81	523.48
VI Exceptional Items	26.61	-	-	26.61	-
VII Profit before Extraordinary Items and Tax	(159.53)	307.73	320.20	148.20	523.48
VIII Extraordinary Items	-	-	-	-	-
IX Profit before Tax	(159.53)	307.73	320.20	148.20	523.48
X Tax Expense:					
(a) Current Tax	22.36	89.51	88.84	111.87	145.30
(b) Deferred Tax	(86.33)	(7.14)	(13.52)	(93.47)	(22.60)
XI Profit for the Period from Continuing Operation	(95.56)	225.36	244.88	129.80	400.78
XII Profit for the Period from Discontinuing Operation	-	-	-	-	-
XIII Tax Expenses of Discontinuing Operations	-	-	-	-	-
XIV Profit for the Period from Discontinuing Operations (After Tax)	-	-	-	-	-
XV Profit (Loss) for the year (XI+XIV)	(95.56)	225.36	244.88	129.80	400.78
XVI Earning per Equity Share					
(a) Basic	(0.86)	2.01	2.13	1.17	3.88
(b) Diluted	(0.86)	2.01	2.13	1.17	3.88

For and on behalf of the board of  
PARAMATRIX TECHNOLOGIES LIMITED

MUKESH THUMAR  
(Managing Director & CEO)  
(DIN : 00139960)

Place : Navi Mumbai  
Date : May 22, 2026



**PARAMATRIX TECHNOLOGIES LIMITED**

CIN : L72200MH2004PLC144890

Standalone Cash Flow Statement for the year ended March 31, 2026



Particulars	(Amount in Lakhs)	
	For the Year ended March 31, 2026	For the Year ended March 31, 2025
<b>Cash Flow from Operating Activates</b>		
Net Profit Before Tax	148.20	523.48
<b>Adjustments for-</b>		
Depreciation	116.70	100.81
Assets Written off	-	0.05
Interest Income	(189.73)	(180.38)
Interest others	(7.73)	(24.00)
Loss /(Profit) from Partnership Firm	(94.15)	0.09
Shares Trading Expenses	0.17	0.08
Short Term Gain on Sale of Investments	(15.85)	(5.67)
Long Term Gain/Loss on Sale of Investments	(11.15)	(49.87)
Buyback related Expense	22.10	
Bad Debts	2.01	-
Provision for bad and doubtful debt	274.08	
Adjustments for net Unrealised Exchange Loss/ (Gain)	(47.83)	(20.73)
Adjustments for net exchange differences on forward contract	-	(0.56)
<b>Total Adjustment to Profit/Loss (A)</b>	<b>48.62</b>	<b>(180.17)</b>
Adjustment for (Increase)/Decrease in Trade Receivables	74.52	(31.11)
Adjustment for (Increase)/Decrease in Long-term Loans & Advances	50.00	-
Adjustment for (Increase)/Decrease in Short-term Loans & Advances	13.88	(9.15)
Adjustment for (Increase)/Decrease in Other Current assets	94.13	22.11
Adjustment for (Increase)/Decrease in Current Investments	21.93	0.00
Adjustment for (Increase)/Decrease in Other Non Current assets	(108.13)	(112.50)
Adjustment for Increase/(Decrease) in Trade Payables	(3.41)	9.45
Adjustment for Increase/(Decrease) in Other Current Liabilities	(6.06)	50.49
Adjustment for Increase/(Decrease) in Long-term Provisions	55.40	40.76
Adjustment for Increase/(Decrease) in Short-term Provisions	(5.36)	2.29
<b>Total Adjustment for Working Capital (B)</b>	<b>186.90</b>	<b>(27.66)</b>
<b>Income Tax Paid (C)</b>	<b>(155.55)</b>	<b>(147.91)</b>
<b>Total Adjustment to reconcile Profit (A+B+C)</b>	<b>79.97</b>	<b>(355.74)</b>
<b>Net Cash Flow from (used in) Operation</b>	<b>228.17</b>	<b>167.73</b>
<b>Net Cash Flow from Operating Activities (a)</b>	<b>228.17</b>	<b>167.73</b>
<b>Cash Flow from Investing Activities</b>		
Interest income	175.40	164.29
Proceeds from Sale of Investment	378.08	172.17
Purchase of Investment	(741.75)	-
Proceeds from Sale of Property, Plant & Equipment	1.18	-
Acquisition of Intangible Assets under Development	(493.99)	(346.27)
Acquisition of Tangible Assets under Development	(1995.82)	
Purchase of Property, Plant & Equipment***	(9.16)	(46.21)
Shares Trading Expenses	(0.17)	(0.08)
<b>Net Cash flow from (used in) in Investing Activities (b)</b>	<b>(2686.24)</b>	<b>(56.12)</b>

**Cash Flows from Financial Activities**

Dividend paid	-	-
Repayment/ Proceedings of borrowings including current maturities ****	1348.60	-
Proceeds from Issue of Shares	-	3034.68
Payment for Buyback	(599.04)	-
Payment for Buyback Related expenses	(22.10)	-
IPO Expenses	-	(60.23)

**Net Cash Flow from (used in) in Financial Activities ( c)** **727.47** **2974.45**

**Net Increase (Decrease) in Cash and Cash Equivalents** **(1730.60)** **3086.07**  
Cash and Cash Equivalents at beginning of period 3819.53 733.47  
**Cash and Cash Equivalents at end of period** **2088.94** **3819.53**

**Cash & Bank Balance**

Particulars	As at March 31, 2026	As at March 31, 2025
Cash in Hand	0.26	0.46
<b>Balance with Scheduled Banks</b>		
In Current Account	60.53	96.66
In Fixed Deposit*	-	100.00
Other bank balances**	2028.14	3622.41
<b>Cash and Cash Equivalents</b>	<b>2088.94</b>	<b>3819.53</b>

\* (Fixed Deposit with Bank with maturities less than 12 months)

\*\* (Other bank balances Includes the Fixed Deposits maturing within 12 months from the end of the Balance Sheet Date. Additionally, it also includes Fixed Deposits of ₹ 15 lakhs lien to secure the Credit Card Limit of ₹ 10 lakhs.)


\*\*\* (Inter head transfer has been adjusted)

\*\*\*\* Increase in short-term borrowings amounting to ₹94.22 lakhs has been reclassified from operating activities to financing activities, resulting in a corresponding change in net cash flow from operating activities.

Note:

1. All figures in brackets are outflow
2. The above Cash Flow Statement has been prepared under 'Indirect Method' as set out in the Accounting Standard-3 on 'Cash Flow Statement' issued by the Institute of Chartered Accountant of India.

For and on behalf of the board of  
PARAMATRIX TECHNOLOGIES LIMITED

  
**MUKESH THUMAR**  
(Managing Director & CEO)  
(DIN : 00139960)



Place : Navi Mumbai  
Date : May 22, 2026

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**Notes to Standalone FS:**

1. The Audited Standalone Financial Results for the Half Year and the Financial Year ended 31<sup>st</sup> March, 2026 were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on May 22<sup>nd</sup>, 2026.
  2. The principal activity of the Company is to provide Information Technology (IT) Services for developing software applications and technology solutions for mid to large scale organizations and deployment of best of breed Business Solutions to top tier domestic and international clients, which constitute a single reportable segment. Therefore, Segment Reporting in terms of AS-17 is not applicable.
  3. These financial results have been prepared in accordance with Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations").
  4. During the period under audit, in compliance with the SEBI (Buy-Back of Securities) Regulations, 2018, the Company bought back 4,60,800 fully paid-up equity shares of a face value of Rs. 10/- each, representing 4% of the total issued and paid-up equity share capital of the Company as on 31<sup>st</sup> March 2025, at a price of Rs. 130/- per equity share, payable in cash, for an aggregate consideration of Rs. 599.04 Lakhs.
  5. During the period under audit, the Company has acquired 51% stake in Metasys Software Private Limited ('Metasys'), a domestic company, thereby expanding its group of subsidiaries. The acquisition was completed on 21<sup>st</sup> January, 2026 and Metasys being a subsidiary company has been consolidated with Paramatrix Technologies Limited's existing subsidiaries for the first time as of the half year and the financial year ended 31<sup>st</sup> March, 2026. The acquisition has been accounted for in accordance with the relevant provisions of AS 21 - "Consolidated Financial Statements".
  6. Pursuant to the Board approval dated 30<sup>th</sup> July, 2025, the Company has obtained term loan of ₹1,400 lakhs availed from NKGSB Co-operative Bank Ltd., repayable in 120 equated monthly instalments (EMIs) as per the terms of the loan agreement for financing the purchase of office premises located at Delta Stellar, 22<sup>nd</sup> Floor, (2207 to 2216), Plot No. D-43/3 & D-43/4, TTC MIDC, Nerul, Navi Mumbai – 400706 from Noble Organics Private Limited, a company incorporated under the provisions of the Companies Act, 1956. The said transaction has been appropriately accounted for in the financial results, in line with Accounting standard 10 "Property, Plant and Equipment" (PPE), and the related borrowings have been appropriately recognised in the books of account.
  7. The Statutory Auditors of the Company have expressed an unmodified Opinion on the audited financial results for the year ended as on 31<sup>st</sup> March, 2026.
-

8. The Government of India has notified the implementation of four new Labour Codes effective from 21st November, 2025, consolidating and rationalizing 29 existing labour laws. The Company has assessed the financial implications arising therefrom and the impact of unrecognised past service cost amounting to Rs. 26.61 Lakhs pertaining to employees benefit expenses has been recognised and disclosed under “Exceptional Items” in the Standalone Statement of Profit and Loss for the period ended 31 March 2026.
  9. The figures for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the 30<sup>th</sup> September 2025, being the date of the end of the half year of the Current Financial Year. The published unaudited year-to-date figures for the half year ended 30 September, 2025 were subject to limited review by the Statutory Auditor.
  10. The figures of previous periods are regrouped/rearranged wherever necessary to make them comparable with the current periods’ figures.
  11. Basic and Diluted EPS have been calculated using the weighted average number of shares and are not annualised.
  12. The figures in lakhs are rounded off to two decimals.
  13. The Company has created an email Id i.e. [cs@paramatrix.com](mailto:cs@paramatrix.com) for the purpose of registering complaints by the investors.
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## E A Patil & Associates LLP

Chartered Accountants

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### **Independent Auditor's Report on the Half yearly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors,  
Paramatrix Technologies Limited

We have audited the accompanying statement of Audited Consolidated financial results of **Paramatrix Technologies Limited** (hereinafter referred to as "the Parent"/"the Holding Company") and its subsidiaries (the Parent and its subsidiaries together referred as "the Group") for the **half year ended March 31, 2026** (the "statement") and the **year to date results for the period April 1, 2025 to March 31, 2026** attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion, to the best of our information, according to the explanations given to us, the aforesaid Consolidated Financial results for the half year ended 31<sup>st</sup> March 2026 and year to date results for the period April 1, 2025 to March 31, 2026

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("Act"), as amended, and other accounting policies generally accepted in India of the net profit and other financial information for the year ended 31<sup>st</sup> March 2026.

#### **Basis of Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated Financial results for the half year ended 31<sup>st</sup> March 2026 and year to date results for the period April 1, 2025 to March 31, 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.



## **Management Responsibility for the Consolidated Financial Results**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated financial results that give a true and fair view of the financial position, financial performance, and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group Company and for preventing and detecting frauds and other irregularities; selection and application of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual Consolidated financial result, Board of Directors 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 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 are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibility for 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 SA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 resulting from error, as 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. Under section 143(3)(i) of the



Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Financial Results made by Board of Directors.
- 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 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 Company 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.

Materiality is the magnitude of misstatements in the Consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated financial results.

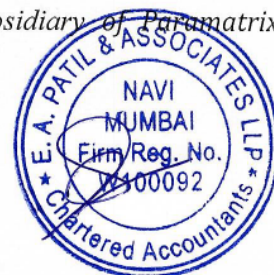
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matters**

The Statement includes the results of the following Subsidiaries:

- 1 Paramatrix PTE. Ltd, Singapore
- 2 Paramatrix Technologies Limited (Hong Kong)
- 3 Paramatrix Technologies KK (Japan) - Step-down Subsidiary (*Subsidiary of Paramatrix Technologies Limited (Hong Kong)*)
- 4 Metasys Software Private Limited



Based on our Audit conducted as above and based on the consideration of the Audited Reports of other auditors, nothing has come to our attention that causes us to believe that the accompanying statement of Audited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has 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.

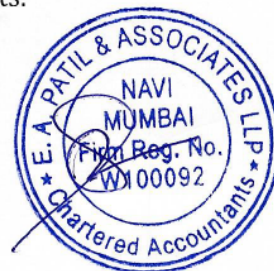
**We draw the attention on the following matters:**

- 1 The Consolidated Financial results reflects the total Assets of INR 759.61 Lakhs as at March 31, 2026 and total income of INR 500.59 Lakhs for the Year ended March 31, 2026 and total income of INR 219.40 Lakhs for the period October 1<sup>st</sup>, 2025 to March 31, 2026 of Paramatrix Technologies Limited (Hong Kong) and its subsidiary Paramatrix Technologies KK (Japan), as considered in the Consolidated Financial Results.

The financial statements / financial information has been audited by other auditors whose reports have been furnished to us by the Management, and our report on Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of this foreign subsidiary is based solely on the audit reports of the other auditors and the procedures performed by us are as per Standard on Review Engagements (SRE) 2410 "Review of Interim Financial information Performed by the Independent Auditor of the Entity".

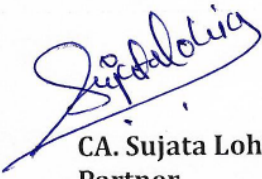
- 2 As informed by the management, no statutory audit is applicable to Paramatrix PTE. Ltd. However, the management has appointed us to carry out an audit of the financial statements of Paramatrix PTE. Ltd. for the limited purpose of consolidation with the financial statements of the Company. We have audited the subsidiary in consolidation, Paramatrix PTE. Ltd, based in Singapore. In compliance with the Singapore Companies Act and Financial Reporting Standards in Singapore ("FRSs"), Paramatrix PTE. Ltd. has prepared Consolidated financial statements on a historical cost basis. This approach allows Paramatrix PTE. Ltd. to fulfill its obligations for consolidation of financials.
- 3 We draw attention to **Note 6** in the Notes to consolidated financial results for the half year ended 31<sup>st</sup> March, 2026, which describes the acquisition of Metasys Software Private Limited, a domestic company, during the period under audit. As a result of this acquisition, Paramatrix Technologies Limited has further expanded its group of subsidiaries, thereby strengthening its position as a holding company. The results presented reflect the initial consolidation of the acquired company along with the existing subsidiaries. The results of operations of a subsidiary are included in the consolidated financial statements as from the date on which parent-subsidiary relationship came in existence, in accordance with the relevant provisions of AS 21 "Consolidated Financial Statements".

The financial statements / financial information has been audited by other auditors whose reports have been furnished to us by the Management. The Consolidated Financial results reflect the total Assets of INR 442.14 Lakhs as at March 31, 2026 and total income of INR 288.72 Lakhs for the period from January 22<sup>nd</sup>, 2026 to March 31, 2026 of Metasys Software Private Limited, as considered in the Consolidated Financial Results.



- 4 Our conclusion on the Statement is unmodified in respect of the above matter.
- 5 The Consolidated Financial Results include the results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the 30<sup>th</sup> September 2025, being the date of the end of the half year of the Current Financial Year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For and on behalf of**  
**E. A. Patil & Associates LLP**  
**Chartered Accountants**  
**(Firm Registration No. 117371W/W100092)**



**CA. Sujata Lohia**  
**Partner**  
**Membership No. 402881**




**Place: Navi Mumbai**  
**Date: May 22<sup>nd</sup>, 2026**  
**UDIN: 26402881ZJWOCJ3928**

PARAMATRIX TECHNOLOGIES LIMITED  
CIN : L72200MH2004PLC144890  
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026



Particulars	(Amount in Lakhs)	
	As at March 31st, 2026 (Audited)	As at March 31st, 2025 (Audited)
<b>I EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' Funds</b>		
(a) Share Capital	1104.80	1150.88
(b) Reserves and Surplus	5235.07	5450.12
<b>2 Minority Interest</b>	104.08	-
<b>3 Non-Current Liabilities</b>		
(a) Long Term Borrowings	1254.38	-
(b) Long Term Provisions	363.01	136.64
<b>4 Current Liabilities</b>		
(a) Trade Payables		
(i) Outstanding dues of micro enterprises and small enterprises	3.87	7.11
(ii) Outstanding dues of trade payables other than micro enterprises and small enterprises	23.72	22.64
(b) Short-Term Borrowings	94.22	-
(c) Short-Term Provisions	39.07	17.88
(d) Other Current Liabilities	255.13	244.23
<b>TOTAL</b>	<b>8477.34</b>	<b>7029.50</b>
<b>II ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	141.20	167.71
(ii) Intangible Assets	38.83	106.17
(iii) Capital work in progress	1995.82	-
(iv) Intangible Assets under development	813.19	319.20
(b) Goodwill	650.37	-
(c) Non-Current Investments	583.88	791.80
(d) Deferred Tax Assets (Net)	197.60	52.73
(e) Long-Term Loans and Advances	81.73	124.00
(f) Other Non-Current Assets	254.27	146.12
<b>2 Current Assets</b>		
(a) Current Investments	-	38.93
(b) Trade Receivables	307.68	504.94
(c) Cash and Cash Equivalents	3170.89	4536.15
(d) Short-Term Loans and Advances	2.37	43.95
(e) Other Current Assets	239.52	197.80
<b>TOTAL</b>	<b>8477.34</b>	<b>7029.50</b>

For and on behalf of the board of  
PARAMATRIX TECHNOLOGIES LIMITED

  
MUKESH THUMAR  
(Managing Director & CEO)  
(DIN : 00139960)



Place : Navi Mumbai  
Date : May 22, 2026

## PARAMATRIX TECHNOLOGIES LIMITED

CIN : L72200MH2004PLC144890

## CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR YEAR ENDED MARCH 31, 2026



(Amount in Lakhs)

Particulars	For the Half Year ended			For the Year ended	
	March 31, 2026 (Audited)	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
I Revenue from Operations	1476.60	1408.23	1474.92	2884.83	2861.42
II Other Income	145.93	226.08	184.84	372.01	271.27
III Total Income (I + II)	1622.53	1634.31	1659.76	3256.84	3132.69
IV Expenses					
Employee Benefit Cost	950.17	922.90	859.95	1873.07	1740.08
Finance Cost	6.75	1.57	0.47	8.32	1.82
Depreciation and amortization expense	60.73	57.56	71.73	118.29	100.81
Other Expenses	663.10	274.74	303.46	937.84	576.57
V Profit before Exceptional & Extraordinary Items and Tax	(58.22)	377.53	424.14	319.32	713.40
VI Exceptional Items	26.61	-	-	26.61	-
VII Profit before Extraordinary Items and Tax	(84.83)	377.53	424.14	292.71	713.40
VIII Extraordinary Items					
IX Profit before Tax	(84.83)	377.53	424.14	292.71	713.40
X Tax Expense:					
(a) Current Tax	41.29	94.72	96.71	136.00	160.46
(b) Deferred Tax	(90.67)	(7.14)	(13.52)	(97.81)	(22.60)
(c) MAT Credit					
(d) Prior Year Tax	2.34			2.34	
XI Profit for the Period from Continuing Operation	(37.78)	289.95	340.96	252.17	575.54
XII Profit attributable to Non-Controlling Interest	(5.11)	(3.55)	-	(8.66)	-
XIII Profit attributable to Owners of the Company (XI)-(XII)	(32.67)	293.51	340.96	260.84	575.54
XIV Profit for the Period from Discontinuing Operation					
XV Tax Expenses of Discontinuing Operations					
XVI Profit for the Period from Discontinuing Operations (After Tax)					
<b>XVII Profit (Loss) for the Period (XI+XIV)</b>	<b>(32.67)</b>	<b>293.51</b>	<b>340.96</b>	<b>260.84</b>	<b>575.54</b>
XVIII Earning per Equity Share					
(a) Basic	(0.3)	2.62	2.96	2.34	5.57
(b) Diluted	(0.3)	2.62	2.96	2.34	5.57

For and on behalf of the board of  
PARAMATRIX TECHNOLOGIES LIMITED

  
MUKESH THUMAR  
(Managing Director & CEO)  
(DIN : 00139960)



Place : Navi Mumbai  
Date : May 22, 2026

Particulars	(Amount in Lakhs)	
	For the Year ended March 31, 2026	For the Year ended March 31, 2025
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Tax	292.71	713.40
<b>Adjustments for-</b>		
Depreciation	118.29	100.81
Assets Written off	-	0.05
Interest Income on FD	(198.28)	(186.37)
Interest Others	(7.73)	-
Shares Trading Expenses	0.17	0.08
Buy back Expenses	22.10	-
Short Term Gain on Sale of Investments	(15.85)	(5.67)
Long Term Gain on Sale of Investments	(11.15)	(49.87)
(Profit)/Loss from Partnership Firm	(94.15)	0.09
Bad Debts	2.01	-
Provision for Bad and doubtful debts	274.08	-
Adjustments for net foreign currency translation reserve	79.86	21.31
Share of Holding in Retained Earning of Japan	(2.79)	-
Adjustments for Unrealized Exchange (Gain)/Loss	(52.51)	(20.48)
Non-Controlling Interest	89.69	(0.56)
Prior Year Taxes	(2.34)	-
<b>Total Adjustment to Profit/Loss (A)</b>	<b>201.38</b>	<b>(140.59)</b>
Adjustment for (Increase)/Decrease in Trade Receivables	(26.31)	(34.67)
Adjustment for (Increase)/Decrease in Long-term Loans & Advances	50.00	(24.00)
Adjustment for (Increase)/Decrease in Short-term Loans & Advances	41.58	(36.85)
Adjustment for (Increase)/Decrease in Other Current assets	103.67	(41.66)
Adjustment for (Increase)/Decrease in Current Investments	21.93	-
Adjustment for (Increase)/Decrease in Other Non Current assets	(108.15)	(112.80)
Adjustment for Increase/(Decrease) in Trade Payables	(2.17)	9.03
Adjustment for Increase/(Decrease) in Other Current Liabilities	10.90	52.47
Adjustment for Increase/(Decrease) in Long-term Provisions	226.37	40.76
Adjustment for Increase/(Decrease) in Short-term Provisions	21.19	2.29
<b>Total Adjustment for Working Capital (B)</b>	<b>339.01</b>	<b>(145.43)</b>
<b>Income Tax Paid (C)</b>	<b>(234.60)</b>	<b>(156.85)</b>
<b>Total Adjustment to reconcile Profit (A+B+C)</b>	<b>305.79</b>	<b>(442.87)</b>
<b>Net Cash Flow from Operating Activities (a)</b>	<b>598.50</b>	<b>270.53</b>
<b>Cash Flow from Investing Activities</b>		
Interest Income	151.49	204.70
Payment for Shares Trading Expenses	(0.17)	(0.08)
Purchases of Investments	(706.37)	-
Proceeds from Sale of Investment	378.08	172.17
Purchase of Tangible Asset Under Development	(1995.82)	-
Purchase of Property, Plant & Equipment	(25.61)	(46.21)
Proceeds from Sale of Property, Plant & Equipment	1.18	-
Acquisition of Intangible Asset under Development	(493.99)	(346.27)
<b>Net Cash flow from (used in) in Investing Activities (b)</b>	<b>(2691.22)</b>	<b>(15.70)</b>

**Cash Flows from Financial Activities**

Proceeds from Issue of Shares	-	3034.68
Proceeds from Borrowings including Current Maturities****	1348.60	-
IPO Expenses	-	(60.23)
Payment for Buyback of shares	(599.04)	-
Dividend paid	-	-
Payment for Buyback related expenses	(22.10)	-

**Net Cash Flow from (used in) in Financial Activities (c)** 727.47 2974.45

**Net Increase (Decrease) in Cash and Cash Equivalents (a+b+c)** (1365.26) 3229.28

Cash and Cash Equivalents at beginning of period 4536.15 1306.86

**Cash and Cash Equivalents at end of period** 3170.89 4536.15

**Cash and Cash Equivalents**

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
<b>Cash and Cash Equivalents</b>		
Cash in Hand	2.15	0.46
<b>Balance with Scheduled Banks</b>		
In Current Account	306.05	683.63
In Fixed Deposit*	194.10	100.00
Other bank balances**	2668.59	3752.05
<b>Cash and Cash Equivalents</b>	<b>3170.89</b>	<b>4536.15</b>

\*(Fixed Deposit with Bank with maturities less than 12 months)

\*\* (Other bank balances Includes the Fixed Deposits amounting to ₹ 15 lakhs lien to secure the Credit Card Limit of ₹ 10 lakhs.)

\*\*\* (Inter head transfer has been adjusted)

\*\*\*\* Increase in short-term borrowings amounting to ₹94.22 lakhs has been reclassified from operating activities to financing activities, resulting in a corresponding change in net cash flow from operating activities.

Notes to accounts forming integral part of Consolidated

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Note:

1. All figures in brackets are outflow

2. The above Cash Flow Statement has been prepared under 'Indirect Method' as set out in the Accounting Standard-3 on 'Cash Flow Statement' issued by the Institute of Chartered Accountant of India.

For and on behalf of the board of  
PARAMATRIX TECHNOLOGIES LIMITED

  
**MUKESH THUMAR**  
(Managing Director & CEO)  
(DIN : 00139960)



Place : Navi Mumbai  
Date : May 22, 2026

**Notes to Consolidated FS:**

1. The Audited Consolidated Financial Results for the Half Year and the Financial Year ended 31<sup>st</sup> March, 2026 were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on May 22<sup>nd</sup>, 2026.
2. The principal activity of the Company is to provide Information Technology (IT) Services for developing software applications and technology solutions for mid to large scale organizations and deployment of best of breed Business Solutions to top tier domestic and international clients, which constitute a single reportable segment. Therefore, Segment Reporting in terms of AS-17 is not applicable.
3. The Consolidated Financial Results includes Financial Statements of the following subsidiaries and step - down subsidiary of the Company:

Name of Subsidiary	Status
Paramatrix Technologies Limited (Hong Kong)	Wholly owned subsidiary
Paramatrix PTE. Ltd, Singapore	Wholly owned subsidiary
Paramatrix Technologies KK (Japan)	Step – Down Subsidiary (Subsidiary of Paramatrix Technologies Limited (Hong Kong))
Metasys Software Private Limited	Subsidiary with 51% stake

4. These consolidated financial results have been prepared in accordance with Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the “Listing Regulations”).
5. During the period under audit, in compliance with the SEBI (Buy-Back of Securities) Regulations, 2018, the Company bought back 4,60,800 fully paid-up equity shares of a face value of Rs. 10/- each, representing 4% of the total issued and paid-up equity share capital of the Company as on 31<sup>st</sup> March 2025, at a price of Rs. 130/- per equity share, payable in cash, for an aggregate consideration of Rs. 599.04 Lakhs.
6. During the period under audit, the Company has acquired 51% stake in Metasys Software Private Limited, a domestic company, thereby expanding its group of subsidiaries. The consolidated financial results presented reflect the initial consolidation of Metasys Software Private Limited along with the Company's existing subsidiaries, including adjustments as per applicable accounting standards. The results of operations of a Metasys Software Private Limited are included in the consolidated financial statements as from the date on which parent-subsidiary relationship came in existence, in accordance with the relevant provisions of AS 21 “Consolidated Financial Statements”.
7. Pursuant to the Board approval dated 30th July, 2025, the Company has obtained term loan of ₹1,400 lakhs availed from NKGSB Co-operative Bank Ltd., repayable in 120 equated monthly instalments (EMIs) as per the terms of the loan agreement for financing the purchase of office

premises located at Delta Stellar, 22nd Floor, (2207 to 2216), Plot No. D-43/3 & D-43/4, TTC MIDC, Nerul, Navi Mumbai - 400706 from Noble Organics Private Limited, a company incorporated under the provisions of the Companies Act, 1956. The said transaction has been appropriately accounted for in the financial results, in line with Accounting standard 10 "Property, Plant and Equipment" (PPE), and the related borrowings have been appropriately recognised in the books of account.

8. The Statutory Auditors of the Company have expressed an **Unmodified Opinion** on the audited financial results for the year ended as on 31st March, 2026.
  9. The Government of India has notified the implementation of four new Labour Codes effective from 21st November, 2025, consolidating and rationalizing 29 existing labour laws. The Group has assessed the financial implications arising therefrom and the impact of unrecognised past service cost amounting to Rs. 26.61 Lakhs pertaining to employees benefit expenses has been recognised and disclosed under "Exceptional Items" in the Consolidated Statement of Profit and Loss for the period ended 31 March 2026.
  10. The figures for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the 30<sup>th</sup> September 2025, being the date of the end of the half year of the Current Financial Year. The published unaudited year-to-date figures ended 30<sup>th</sup> September 2025 were subject to limited review by the Statutory Auditor.
  11. The figures of previous periods are regrouped/rearranged wherever necessary to make them comparable with the current periods' figures.
  12. Basic and Diluted EPS have been calculated using the weighted average number of shares and are not annualised.
  13. The figures in lakhs are rounded off to two decimals.
  14. The Company has created an email Id i.e. [cs@paramatrix.com](mailto:cs@paramatrix.com) for the purpose of registering complaints by the investors.
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