Paramount Dye Tec Limited
Regd. off.: Village Mangarh, Machiwara Road, Kohara, Ludhiana - 141112
Email: info@paramountdyetec.com Mob No.: +91 - 90568-55519
CIN No.: L13114PB2024PLC060422 Web: www.paramountdyetec.com

Date: 08.09.2026

To

National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

Symbol: PARAMOUNT
ISIN: INE0TG801013

Sub: Notice of 02nd Annual General Meeting for the financial year ended on 31st March, 2026 and Annual Report in compliances with Regulations 30 and 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir / Madam,

This is to inform you that the 02nd Annual General Meeting ("AGM") of the Members of Paramount Dye Tec Limited ("the Company") will be held on Wednesday, 30th September, 2026 at 11:00 A.M. (IST) through Video Conferencing ("VC")/Other Audio Visual Means ("OAVM"), to transact the businesses as set out in the Notice convening the AGM. The Registered Office of the Company shall be deemed to be the venue of the Meeting.

Accordingly, pursuant to Regulations 30 and 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), please find enclosed herewith the following documents:

1. Notice of the 02nd Annual General Meeting of the Company along with the Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, setting out the details of the businesses proposed to be transacted at the AGM; and

2. Annual Report of the Company for the Financial Year 2025-26, comprising, inter alia, the Financial Statements of the Company for the financial year ended 31st March, 2026, together with the Reports of the Board of Directors and the Auditors thereon.

The aforesaid document are being sent to the Members in accordance with applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations. The same are being dispatched electronically to those Members whose email addresses are registered with the Company/Registrar and Share Transfer Agent/Depository Participants. The Company is providing remote E- Voting and E- Voting facility to its Members to cast their votes on the resolutions set out in the Notice of the AGM.

Kindly take the same on your record and oblige.

Thanking You,

For Paramount Dye Tec Limited
KUNAL ARORA
Digitally signed by KUNAL ARORA
Date: 2026.09.08 10:39:12 +05'30'
Kunal Arora
Managing Director
DIN: 09791270

Paramount Dye Tec Limited

DYEING A BRIGHTER TOMORROW

TRADITION
QUALITY
INNOVATION
SUSTAINABILITY

ANNUAL REPORT

2025-26

PEOPLE
PROCESS
PROGRESS

RESPONSIBLE GROWTH

STRONGER TOGETHER

A BRIGHTER TOMORROW

PARAMOUNT DYE TEC

YARN MANUFACTURING · EST. 1980

Innovative Yarn Solutions, Recycling Waste Into Value

A closed-loop approach to acrylic yarn manufacturing — turning industrial waste into premium, sustainable textile fiber.

COMPANY OVERVIEW

WHO WE ARE · WHAT WE DO · WHY IT MATTERS

THE OPPORTUNITY

Paramount is transforming waste into wealth

Transforming acrylic waste into yarn

500B tons

Virgin materials consumed by the global economy over just six years — a scale of extraction the planet can't sustain.

Only **8.6%** of utilized materials remain in circulation — a circularity gap of over **90%**. Less than **1%** of clothing material is recycled into new clothing annually, a loss of over **US$100 billion** in materials every year.

HOW PARAMOUNT ADDRESSES THE CIRCULARITY GAP

Innovative acrylic waste recycling bridges the vast circularity gap in material utilization.

A sustainable alternative that aligns **environmental responsibility** with economic benefit.

Constant R&D builds robust **in-house technology** to produce high-quality yarn from pre-consumer waste.

Paramount aligns with rising demand for **sustainable & circular clothing** worldwide.

WHO WE ARE

About Paramount

- Leading Indian acrylic yarn manufacturer **since 1980**, producing affordable acrylic fiber, hand-knitting yarn, and fancy yarn — backed by **40+ years** of textile expertise.
- Not just a spinning unit but a **recycling powerhouse**, turning acrylic and cotton waste into eco-friendly yarns.
- Our edge: state-of-the-art technology that **transforms acrylic waste** into economically efficient, premium yarn — a rarity in this industry.
- A one-of-a-kind facility spread over **1 Lac Sq. Ft.**, delivering exceptional capacity and superior yarn quality.
- We operate in a niche market with limited competition, thanks to specialized machinery and deep **waste-recycling expertise**.
- We consistently redefine our core competencies to expand market presence and drive growth.

15 tons/day

Capacity achieved

75%

Y-O-Y increase in turnover

1 Lac Sq. Ft.

Manufacturing facility

10+

Regions served

MILESTONES

Journey so far

2014

2014

Firm established; produced low-quality fibers for cushions, blankets, carpets, and mats.

2018

2018

Expanded product range to include fibers for caps, gloves, and mufflers.

2020

2020

Started producing acrylic fiber due to increased demand after COVID.

2022

2022

Breakthrough in creating yarn from acrylic waste, used in thermal wear, inners, and garments.

2023

2023

Substantial surge in demand for yarn made from waste; sales almost doubled from prior years.

WHAT WE MAKE

Product overview

ACRYLIC FIBER

- ✓ A synthetic fiber derived from polymers.
- ✓ Durable and versatile — a cost-effective, sustainable alternative to natural fibers.

Raw materials imported from: Portugal, Mexico, Belarus, Japan, Thailand, Turkey, China, and Peru.
End products: Thermal wear, sweaters, insulating blankets, caps, socks, gloves, etc.

ACRYLIC BLEND YARNS

- ✓ Blends strength and softness seamlessly for versatile, premium textiles.
- ✓ Offering single and 4-ply acrylic yarns for various skill levels and creative pursuits.

Variety of material: Acrylic Wool, Acrylic Polyester, Acrylic Blend Yarn NM 240, Acrylic Nylon, 100% Nylon.

> 4-ply: yarn composed of four twisted strands, used for various knitting and crocheting projects.

WHAT WE MAKE

Product overview

FANCY YARN

- ✓ Meticulously crafted to achieve superior strength and diverse textures.
- ✓ Produced using techniques like twisting, texturizing, knotting, and more.

Variety of material: Nylon Yarns, Slubs (2–7 NM of Cotton), Acrylic Yarns, Rug Yarns, Polyester Yarns, Rope Yarns, and fully customized yarn as per need.

HAND KNITTING YARN

- ✓ Specially crafted yarn suitable for creating handmade knitted items.
- ✓ Offered in 2-ply and 4-ply options, with counts ranging from 4NM to 32NM.
- ✓ Diverse Dyed and Raw White forms cater to unique customer needs.

Processed using **auto cone** and **T.F.O. technology** for optimal quality.

WHERE IT'S USED

Applications in key segments

Due to their versatility, durability, and affordability, our products find utility across the top segments

Our yarns are integral to a wide range of **winterwear items**, produced predominantly in Ludhiana — a significant textile manufacturing hub in India.

Acrylic Fiber

Outerwear

Sweaters, jackets, caps, gloves, mufflers, and socks.

Sportswear

Used in sport-specific clothing for its moisture-wicking properties.

Acrylic Blend Yarns

Versatile textile applications — can be blended with any synthetic fiber.

Varied Texture Knits

Blended with wool for cables and texture-rich garments.

Weaving Segment

Expanding into a wide variety of products — bed sheets, carpets, rugs, denim, home furnishing fabrics, towels, and more.

Hand Knitting Yarn

Pillow Covers

Adds texture and warmth to accent pillows.

Custom handmade gifts — wall hangings, floor mats, soft toys, and miniature landscapes.

HOW IT WORKS

A glimpse into our end-to-end process

01

Global Raw Material Sourcing

Procure acrylic raw materials globally to maintain a diverse and reliable supply chain.

02

Processing with In-House Robust Technology

Proprietary in-house technology processes imported materials into high-quality fiber.

03

Key Role in Yarn Production

The finished fiber becomes primary raw material for dedicated spinning units.

04

Stringent Quality Control

Rigorous checks at every stage — testing for strength, durability, and other parameters.

05

Key Role in Yarn Production

A diverse range of high-quality yarns, ready for distribution to textile manufacturing clients.

MANUFACTURING

Virgin fiber manufacturing process

1

Opening & Sorting

Unveiling and organizing raw materials for processing.

2

Crimping

Introducing intentional waves to enhance fiber texture.

3

Autoclave Structuring

Precision shaping using controlled steam pressure.

4

Hydro Machine Cleaning

Thorough cleaning with controlled water processes.

5

Separating in Tow Opener

Methodical separation for controlled fiber processing.

6

Hot Air Drying

Swift drying using precision-controlled hot air.

7

Cutting in Desired Lengths

Tailoring fibers to precisely specified dimensions.

8

Bail Packing

Bundling finished fiber for storage and transport.

MANUFACTURING

Yarn manufacturing process

1

Carding / Combing

Initial fiber alignment and preparation.

2

Drawing & Thinning

Controlled stretching and thinning for uniformity.

3

Ring Frame Winding

Precision winding onto spinning bobbins.

4

Auto Conning

Converting into large cones and tubes.

5

Cylindrical Winding

Neat winding onto cylindrical spools.

6

Two-for-One Twisting

Enhancing strength through controlled twisting.

7

Reeling into Spools

Transforming into large spools/packages for convenience.

8

Bail Packing

Bundling finished yarn for storage and transport.

Paramount Dye Tec Limited
INNOVATIVE YARN SOLUTIONS:
RECYCLING WASTE INTO VALUE

TRADITION
QUALITY
INNOVATION
SUSTAINABILITY

ANNUAL REPORT 2025-26

Board of Directors & Key Managerial Personnel

BOARD OF DIRECTORS

Ms. Kunal Arora	Chairperson – Managing Director
Mr. Rupesh	Director
Mrs. Palki Arora	Director
Mrs. Divya	Director
Mr. Prabit Singh	Independent Director
Mr. Manish	Independent Director

KEY MANAGERIAL PERSONNEL

Ms. Chandni Jain	Company Secretary & Compliance Officer

AUDITORS

Rajesh Mehru & Co
Chartered Accountants,
2761/II, Gurdev Nagar,
Ludhiana – 141001 PB

Email:
rajesh_mehru@yahoo.co.in

REGISTERED OFFICE

Village Mangarh,
Machiwara Road,
Kohara, Ludhiana – 141112 PB
CIN: L13114PB2024PLC060422

Email: info@paramountdyetec.com
Contact: +91 90568-55519
Website: www.paramountdyetec.com

REGISTRAR & TRANSFER AGENT

Bigshare Services Pvt. Ltd
Office No S6-2, 6th Floor,
Pinnacle Business Park,
Next to Ahura Centre,
Mahakali Caves Road,
Andheri (East), Mumbai – 400093 MH

Phone No: +91 22 6263 8200
E-mail: investor@bigshareonline.com

PEOPLE | PROCESS | PROGRESS

From Waste Fibres to Brighter Futures

RESPONSIBLE GROWTH | STRONGER TOGETHER | A CIRCULAR TOMORROW

PARAMOUNT DYE TEC LIMITED

ANNUAL REPORT 2025-26

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NOTICE

NOTICE is hereby given that the 02nd Annual General Meeting of the members of the Company will be held on Wednesday, September 30, 2026 at 11.00 A.M. (IST) through Video Conferencing / Other Audio Visual Means to transact the following business (es):

ORDINARY BUSINESS:

1. To receive consider and adopt the Audited financial statements of the Company for the financial year ended 31st March, 2026 including the Statement of Profit & Loss Account for the financial year ended on that date together with the report of Board of Directors & Auditors thereon, and in this regard to consider and, if thought fit, to pass with or without modification(s) the following resolutions as an **Ordinary Resolution(s):**

   "**RESOLVED THAT** the Audited Financial Statements of the Company for the financial year ended 31st March, 2026 including the Statement of Profit & Loss Account for the financial year ended on that date together with the report of Board of Directors & Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. To appoint a Director in place of **Ms. Palki Arora, (DIN: 09791271),** who retires by rotation and being eligible offers herself for reappointment, and in this regard, to consider and, if thought fit, to pass with or without modification(s) the following resolution as an **Ordinary Resolution:**

“**RESOLVED THAT** pursuant to the provisions of Section 152 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended from time to time and pursuant to any other Regulations, as may be applicable, **Ms. Palki Arora, (DIN: 09791271),** who retires by rotation and being eligible for re-appointment be and is hereby re-appointed as Director of the Company liable to retire by rotation”

Date: 08.09.2026 **Place: Village Mangarh, Machiwara Road, Kohara, Ludhiana- 141112 PB**	**By order of the Board** **For Paramount Dye Tec Limited** **Kunal Arora** **Managing Director cum CFO** **DIN: 09791270**

NOTES:

1. In view of the situation arising due to COVID-19 global pandemic, social distancing norm is to be followed. Accordingly, the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020, Circular No. 20/2020 dated May 05, 2020, Circular No. 02/2021 dated January 13, 2021, Circular No. 19/2021 dated December 08, 2021, Circular No. 21/2021 dated December 14, 2021, Circular No. 2/2022 dated May 05, 2022, Circular No. 10/2022 dated December 28, 2022, Circular No. 09/2023 dated 25th September, 2023, Circular No. 09/2024 dated 19th September, 2024 and Securities and Exchange Board of India (SEBI) vide its Circular No. S E B I / H O / C F D / C M D 1 / CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/ 2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/ 2022/62 dated May 13, 2022 and SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated October 7, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 allowed conducting Annual General Meeting through Video Conferencing (VC) or Other Audio Visual Means (OAVM) without the physical presence of members at a common venue. Thus, in compliance with the said Circulars, the 02nd Annual General Meeting (AGM) of the Company will be held through video conferencing (VC) or other audio visual means (OAVM). Members can attend and participate in the AGM through VC/OAVM.

2. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 in respect of Item(s) of Special Business is annexed hereto and forms part of the Notice.

3. The Registered office of the company shall deemed to be the venue of the Meeting.

4. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, in pursuance of Section 113 of the Companies Act, 2013, body corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and cast their votes through e-voting.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

6. In accordance with the aforesaid MCA Circulars and Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 issued by Securities Exchange Board of India (collectively referred to as "SEBI Circulars"), the Notice calling the 2nd AGM along with Annual Report for the year 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Depositories. Members may note that Notice and Annual Report 2025-26 has been uploaded on the website of the Company. The Notice can also be accessed from the websites of the Stock Exchange i.e. National Stock Exchange of India Limited at www.nseindia.com. The AGM Notice is also disseminated on the website of Bigshare Services Pvt Ltd (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. ivote.bigshareonline.com.

7. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

8. The information required to be provided under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and under other Requirements regarding the Director who is proposed to be appointed/re-appointed is given in the annexure to the Notice.

9. As per Regulation 40 of SEBI (LODR) Regulations, 2015, as amended, securities of listed companies can be transferred only in dematerialized form except in case of request received for transmission or transposition of securities. In view of the above and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact Company's Registrar and Transfer Agent: M/s. Bigshare Services Pvt. Ltd for assistance in this regard.

10. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

11. The Securities and Exchange Board of India (SEBI) has mandated the submission of the Permanent Account Number (PAN) and Bank Details by every participant in the securities market. Members holding shares in electronic form are requested to submit their PAN to their Depository Participant(s). Members holding shares in physical form are requested to submit their self-attested copy of PAN card and bank details along with Original cancelled cheque leaf/attested bank passbook showing name of account holder and address, to the Registrar and Share Transfer Agents, M/s. Bigshare Services Pvt. Ltd.

12. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, etc. will be available for inspection in electronic mode during the AGM. All other documents referred to in the Notice will be available for inspection without any fee by the members from the date of circulation of this Notice upto the date of AGM i.e. Wednesday, September 30, 2026.

13. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020, May 05, 2020, January 13, 2021, December 08, 2021, December 14, 2021, May 05, 2022, and December 28, 2022 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has availed the services of Bigshare Services Pvt. Ltd for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by Bigshare Services Pvt. Ltd.

14. The members who have voted through remote e- voting will be eligible to attend the AGM but they will not be eligible to vote at the AGM.

INSTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING AND EVOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

i. The voting period **begins** on **Sunday, September 27, 2026 at 09:00 AM (IST) and ends on Tuesday, September 29, 2026 at 05:00 PM (IST).** During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **Wednesday, September 23, 2026** may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iv. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

1. Pursuant to above said SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login

Demat mode with **CDSL**	icon & New System Myeasi Tab and then use your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of **BIGSHARE** the e-Voting service provider and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. **BIGSHARE**, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to

	i-Vote website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL),

	Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be redirected to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-vote (E-voting website)** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider

Depository Participants	name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 22 55 33.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022- 48867000.

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com

- Click on "**LOGIN**" button under the '**INVESTOR LOGIN**' section to Login on E-Voting Platform.

- Please enter you '**USER ID**' (User id description is given below) and '**PASSWORD**' which is shared separately on you register email id.
    - Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID** as user id.
    - Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID** as user id.
    - Shareholders holding shares in **physical form should enter Event No + Folio Number** registered with the Company as user id.

  Note *If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).*

- Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

  NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**INVESTOR LOGIN**' tab and then Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**Reset**'.
  (In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

<u>Voting method for shareholders on i-Vote E-voting portal:</u>

- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on **"VOTE NOW"** option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "**IN FAVOUR**", "**NOT IN FAVOUR**" or "**ABSTAIN**" and click on "**SUBMIT VOTE**". A confirmation box will be displayed. Click "**OK**" to confirm, else "**CANCEL**" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on investor portal.

Custodian registration process for i-Vote E-Voting Website:

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**REGISTER**" under "**CUSTODIAN LOGIN**", to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with **"User id and password will be sent via email on your registered email id"**.

  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.
- If you have forgotten the password: Click on '**LOGIN**' under '**CUSTODIAN LOGIN**' tab and further Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**RESET**.

  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under "**DOCUMENTS**" option on custodian portal.
  - Click on "**DOCUMENT TYPE**" dropdown option and select document type power of attorney (POA).

- Click on upload document "**CHOOSE FILE**" and upload power of attorney (POA) or board resolution for respective investor and click on "**UPLOAD**".
  Note: The power of attorney (POA) or board resolution has to be named as the "**InvestorID.pdf**" (Mention Demat account number as Investor ID.)
- Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select "**VOTE FILE UPLOAD**" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "**UPLOAD**". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338

Procedure for joining the AGM/EGM through VC/ OAVM:

For shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

- The Members may attend the AGM through VC/ OAVM at https://ivote.bigshareonline.com under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to attend the AGM/EGM under the dropdown option.
- For joining virtual meeting, you need to click on "VC/OAVM" link placed beside of "**VIDEO CONFERENCE LINK"** option.
- Members attending the AGM/EGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

The instructions for Members for e-voting on the day of the AGM/EGM are as under:-

- The Members can join the AGM/EGM in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM/EGM is same as the instructions mentioned above for remote e-voting.

- Only those members/shareholders, who will be present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM/EGM.

- Members who have voted through Remote e-Voting will be eligible to attend the EGM. However, they will not be eligible to vote at the AGM/EGM.

Helpdesk for queries regarding virtual meeting:

In case shareholders/ investor have any queries regarding virtual meeting, you may refer the Frequently Asked Questions ('FAQs') available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338

Date: 08.09.2026 **Place: Village Mangarh, Machiwara Road, Kohara, Ludhiana- 141112 PB**	**By order of the Board** **For Paramount Dye Tec Limited** **Kunal Arora** **Managing Director cum CFO** **DIN: 09791270**

Annexure to Notice

Details of Directors seeking appointment/ re-appointment at the Annual General Meeting (Pursuant to Regulation 36 (3) of the Listing Regulations

Name of the Director	**Ms. Palki Arora**
DIN	09791271
Age	37 years
Date of Appointment	04/01/2024
Qualification	Graduate
Nature of his expertise in specific functional areas	Expertise in business management with a strong focus on strategic planning and execution, formulation and implementation of business strategies, organizational development and sustainable growth. Proven ability to drive operational and business performance, strengthen stakeholder relationships, identify emerging opportunities, manage business challenges, and align organizational objectives with long-term strategic priorities. Adept at fostering innovation, enhancing organizational capabilities, and developing sustainable business models to strengthen market positioning and ensure long-term business competitiveness and value creation.

Terms and Conditions of Appointment/Re-appointment	Re-appointment as Director, who retires by rotation and, being eligible, offers herself for re-appointment.
Names of other listed entities in which the person also holds Directorship	NA
Membership of Committees of the Board of other Listed Entities	NA

DIRECTORS' REPORT

To
The Members
PARAMOUNT DYE TEC LIMITED

The Directors hereby present the 02nd Annual Report on the affairs of the company together with Audited Financial Statements for the financial year ended **31st March, 2026.**

1. FINANCIAL RESULTS:

(Figures in Lakhs)

PARTICULARS	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Revenue from Operations	7,379.55	7,728.97
Other Income	114.91	60.22
Total Income	**7,494.46**	**7,789.19**
Less: Expenses	6,717.38	6730.79
Depreciation & Amortisation	100.85	141.62
Profit/(Loss) before exceptional items and tax	**676.22**	**916.78**
Exceptional Items	448.27	--
Profit/(Loss) before tax	**227.95**	**916.78**
Less: Taxes	13.72	116.49
Profit/(Loss) from continuing Operations	**214.23**	**800.29**
Profit/(Loss) from discontinuing Operations	--	--
Profit/(Loss) for the period	**214.23**	**800.29**
Other Comprehensive Income	--	--
Total comprehensive Income/(Loss) for the Period	**214.23**	**800.29**
Earnings Per Share (Basic & Diluted)	**3.09**	**11.53**

2. BUSINESS:

The Company is a reputed manufacturer of **recycled synthetic yarn, acrylic fibre yarn, hand-knitting yarn and fancy yarn**, supported by advanced technology and modern manufacturing capabilities. The Company is committed to delivering **high-quality, sustainable and innovative products** that meet evolving market requirements. Its operations are managed by a team of experienced professionals, driving **continuous innovation, operational efficiency and sustainable growth**, while strengthening the Company's presence in the market.

3. STATE OF COMPANY'S AFFAIRS:

During the financial year ended **31st March, 2026**, the Company continued to focus on its core business operations and maintained its operational activities. The Company recorded **Total Income of ₹7,494.46 lakhs** during the financial year 2025-26 as against **₹7,789.19 lakhs** in the previous financial year.

The **Revenue from Operations** stood at **₹7,379.55 lakhs** during the financial year 2025-26, compared to **₹7,728.97 lakhs** in the financial year 2024-25. Further, the Company earned **Other Income of ₹114.91 lakhs** during the year under review as against **₹60.22 lakhs** in the previous financial year.

The **Total Expenses** incurred by the Company during the financial year 2025-26 amounted to **₹6,818.23 lakhs**, as compared to **₹6,872.41 lakhs** in the previous financial year. Consequently, the Company reported a **Profit Before Exceptional Items and Tax of ₹676.22 lakhs**, as against **₹916.78 lakhs** recorded in the financial year 2024-25.

During the year under review, the Company reported **Exceptional Items amounting to ₹448.27 lakhs**. After considering the impact of such exceptional items, the **Profit Before Tax** stood at **₹227.95 lakhs** for the financial year 2025-26, as compared to **₹916.78 lakhs** in the previous financial year.

After accounting for the applicable tax expenses, the Company reported a **Profit After Tax of ₹214.23 lakhs** during the financial year 2025-26, as against **₹800.29 lakhs** in the financial year 2024-25. The **Basic and Diluted Earnings Per Share (EPS)** stood at **₹3.09 per equity share** during the year under review, compared to **₹11.53 per equity share** in the previous financial year.

Overall, the Company continued to carry out its business operations during the year under review. The decline in profitability was primarily attributable to the impact of the **exceptional items**, along with the overall changes in the Company's financial performance during the financial year.

4. SUBSIDIARY COMPANY/FIRM(S):

The Company does not have any subsidiary as per the provisions of the Companies Act, 2013.

5. CONSOLIDATED FINANCIAL STATEMENTS:

Since the Company did not have any subsidiary during the financial year under review, the preparation of Consolidated Financial Statements is not applicable.

6. CORPORATE GOVERNANCE:

Your Company is committed to maintaining **high standards of corporate governance and ethical business conduct**. The Board of Directors recognizes that sound governance practices are essential for ensuring transparency, accountability, integrity, sustainable growth and safeguarding the interests of all stakeholders. The Company continues to adhere to the principles of transparency, fairness, accountability, responsible management and compliance with applicable statutory and regulatory requirements.

During the year under review, the Company has complied with the applicable provisions of the **Companies Act, 2013**, the rules made thereunder and the applicable provisions of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**. Since the securities of the Company are listed on the **SME Platform**, the provisions relating to submission of a separate Corporate Governance Report, as applicable to companies listed on the Main Board, are not applicable to the Company.

Accordingly, **no separate Corporate Governance Report forms part of this Board's Report**. Notwithstanding the non-applicability of the detailed Corporate Governance Report, the Company continues to follow sound corporate governance practices and maintains appropriate standards of transparency, accountability, ethical conduct and responsible management in the conduct of its business and affairs.

In furtherance of the Company's commitment to good corporate governance and compliance with applicable legal and regulatory requirements, a **certificate issued by a Practising Company Secretary (PCS)** is annexed to this Board's Report. The Board remains committed to continuously strengthening the Company's governance framework and ensuring transparent, responsible and compliant conduct in the best interests of the Company and its stakeholders.

7. DIVIDEND:

The directors have not recommended any dividend for the financial year 2025-26.

8. AMOUNTS TRANSFERRED TO ANY RESERVES:

The Company has not transferred any amount to any reserves during the financial year.

9. CHANGE IN NATURE OF BUSINESS:

During the year under review there was no change in nature of Business of Company and no changes were made to Main Object of Memorandum of Association

10. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Annexed to this report as **Annexure- A.**

11. SHARE CAPITAL

A. AUTHORIZED SHARE CAPITAL

During the financial year under review, there was no change in the Authorised share capital of the company. The Authorised Share Capital of the Company as on 31st march, 2026 stood at ₹12,00,00,000/- (Rupees **Twelve Crore** Only), divided into 1,20,00,000 (**One Crore Twenty Lakh**) Equity Shares Of ₹10/- each=.

B. PAID-UP SHARE CAPITAL

During the financial year under review, there was no change in the Paid-up Share Capital of the Company. The Paid-up Share Capital of the Company as on 31st March, 2026 stood at ₹6,94,26,510/- (Rupees Six Crore Ninety-Four Lakh Twenty-Six Thousand Five Hundred Ten only), comprising 69,42,651 Equity Shares of ₹10/- each.

12. FIXED DEPOSITS:

During the year, your Company has not accepted any fixed deposits under the provisions of the Companies Act, 2013 and the Rules made there under.

13. SECRETARIAL STANDARDS:

The Company has fully complied with all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) and mandated by the Ministry of Corporate Affairs (MCA), including Secretarial Standard on Meetings of the Board of Directors (SS-1) and Secretarial Standard on General Meetings (SS-2). The Company ensures that all procedural requirements relating to convening, conducting and recording of Board Meetings, Committee Meetings and General Meetings are adhered to in letter and spirit. The Board remains committed to following best secretarial practices to maintain transparency, accuracy and statutory compliance across all governance processes.

14. CHANGES IN DIRECTORS & KEY MANAGERIAL PERSONNEL (KMP):

During the year under review, there was no change in the composition of the Board of Directors and Key Managerial Personnel ("KMP") of the Company. The composition of the Board and KMP remained unchanged during the financial year 2025-26.

Further, the Board of Directors have recommended –

Ms. Palki Arora (DIN: 09791271), Director of the Company, retires by rotation at this Annual General Meeting and being eligible, offers herself for re-appointment. The details of her re-appointment, including the terms and conditions, are provided in the Notice and the Explanatory Statement/Annexure to the Notice of the ensuing Annual General Meeting. The Board of Directors recommends her re-appointment for the approval and consideration of the Members at the forthcoming Annual General Meeting.

15. BOARD COMMITTEES

In compliance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has constituted the following Committees of the Board:

A. Audit Committee
B. Stakeholders Relationship Committee
C. Nomination and Remuneration Committee

The Committees have been constituted to assist the Board in effectively discharging its responsibilities and to provide focused oversight on matters falling within their respective areas of expertise. The Committees function in accordance with their respective terms of reference and applicable statutory and regulatory requirements.

During the year under review, **there were no instances where the Board of Directors did not accept any recommendation made by any of the aforesaid Committees**.

A. Composition of Audit Committee

Name of the Director	Status	Nature of Directorship
Mr. Kunal Arora	Member	Executive Director, Managing Director
Mr. Prabir Singh	Chairperson	Independent Director
Mr. Manish	Member	Independent Director

The **Company Secretary and Compliance Officer** of the Company acts as the Secretary to the Audit Committee.

B. Composition of Stakeholders Relationship Committee

Name of the Director	Status	Nature of Directorship
Ms. Divya	Chairperson	Non-Executive - Non-Independent Director
Mr. Manish	Member	Independent Director
Mr. Prabir Singh	Member	Independent Director

The **Company Secretary and Compliance Officer** of the Company acts as the Secretary to the Stakeholders Relationship Committee.

C. Composition of Nomination and Remuneration Committee

Name of the Director	Status	Nature of Directorship
Mr. Prabir Singh	Chairperson	Independent Director
Ms. Manish	Member	Independent Director
Ms. Divya	Member	Non-Executive - Non-Independent Director

The **Company Secretary and Compliance Officer** of the Company acts as the Secretary to the Nomination and Remuneration Committee.

D. Committee Meetings

Audit Committee	Nomination & Remuneration Committee (NRC)	Stakeholders Relationship Committee (SRC)
30 May 2025	10 August 2025	10 August 2025
10 August 2025	—	—
14 November 2025	—	—
14 February 2026	—	—

16. LISTING WITH EXCHANGES AND LISTING FEES:

The Equity Shares of the Company are listed and admitted to dealings on the NSE – SME Platform of National Stock Exchange of India Limited. During the financial year under review, there was no fresh issue of Equity Shares or any change in the listing status of the Company.

The Company continued to comply with the applicable provisions of the Securities and Exchange Board of India Act, 1992, the rules and regulations made thereunder, and the applicable listing requirements of the Stock Exchange. The listing of the Equity Shares continues to provide enhanced visibility to the Company and liquidity to its shareholders.

The annual listing fees for the financial year 2025-26 have been duly paid to the Exchange. The invoice towards the annual listing fees for the financial year 2026-27 has been generated, and the payment thereof shall be made within the prescribed timelines.

17. AUDITORS:

A. STATUTORY AUDITOR & AUDIT REPORT:

Pursuant to the provisions of **Section 139 of the Companies Act, 2013**, read with the **Companies (Audit and Auditors) Rules, 2014**, **M/s Rajesh Mehru & Co., Chartered Accountants, Ludhiana (FRN: 011715N)**, were appointed as the Statutory Auditors of the Company for a term of **five consecutive financial years**, commencing from **01st April, 2025 and ending on 31st March, 2030**.

The Statutory Auditors have audited the **Standalone Financial Statements of the Company for the financial year ended 31st March, 2026**. The **Auditors' Report forms part of this Annual Report**, and the observations and notes referred to therein, read together with the relevant notes to the financial statements, are self-explanatory and therefore do not call for any further explanation or clarification from the Board of Directors.

The **Auditors' Report for the financial year under review does not contain any qualification, reservation, adverse remark or disclaimer**. Accordingly, no explanation or clarification by the Board of Directors is required in respect of the matters dealt with in the Auditors' Report.

B. COST AUDITORS:

In accordance with the provisions of **Section 148 of the Companies Act, 2013**, read with the **Companies (Cost Records and Audit) Rules, 2014**, the Board of Directors confirms that the provisions relating to the **maintenance of cost accounting records and cost audit are not applicable to the Company for the financial year 2025-26**, as the Company does not fall within the prescribed class of companies and activities for which such requirements are applicable.

C. SECRETARIAL AUDITOR & AUDIT REPORT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, **M/s Lal Ghai & Associates, Practising Company Secretaries, Ludhiana (Registration No. P2014PB033300)**, acted as the Secretarial Auditors of the Company for the financial year 2025–26, pursuant to their appointment for a term of five

(5) consecutive financial years commencing from 01st April, 2025 to 31st March, 2030, as approved by the Members of the Company.

The Secretarial Audit Report for the financial year ended 31st March, 2026, forms an integral part of this Annual Report as **Annexure– B.** The Board notes that the said Report does not contain any qualification, reservation, adverse remark or disclaimer requiring any further explanation or clarification from the Board.

18. BOARD MEETINGS:

During the year under review, the Board of Directors of the Company met **Eight (08) times** on **16th April, 2025; 30th May, 2025; 07th June, 2025; 24th June, 2025; 10th August, 2025; 14th November, 2025; 6th December, 2025; 14th February, 2026**. The intervening gap between any two meetings was within the period prescribed under the **Companies Act, 2013** and the rules made thereunder.

19. ANNUAL EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES AND OF INDIVIDUAL DIRECTORS:

The meeting of the **Independent Directors** of the Company for the financial year 2025-26 was held on **14th November, 2025**, wherein the performance of the **Non-Independent Directors, the Chairperson and the Board as a whole** was reviewed and evaluated. The evaluation covered various aspects, including the effectiveness of the Board's functioning, quality of participation and deliberations, governance practices and the overall contribution of the Board towards achieving the Company's strategic objectives.

The Company has formulated a **Policy on Performance Evaluation**, which provides the framework and criteria for evaluation of the performance of the **Board of Directors, its Committees, Independent Directors, Executive Directors and Non-Executive Directors**.

In accordance with the said Policy and the applicable provisions of the **Companies Act, 2013**, the Board of Directors also undertook an evaluation of its own performance, the performance of its Committees and the performance of individual Directors. The evaluation process was conducted in accordance with the prescribed criteria, and the Board expressed its **satisfaction with the overall outcome of the evaluation process**.

20. POLICY ON DIRECTORS' APPOINTMENT & REMUNERATION:

The Nomination & Remuneration Committee of the Company has formulated the 'Nomination & Remuneration Policy' on Director's appointment and remuneration which includes the criteria for determining qualifications, positive attributes, independence of a director and other matters as provided under Section 178(3) of the Companies Act, 2013. The Nomination & Remuneration Policy is annexed hereto and forms part of this Report as **Annexure- C** and is also available on the website of the Company at https://www.paramountdyetec.com/NRC.pdf.

21. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

Not Applicable, during the year under review.

22. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

During the year under review, there was no One-Time Settlement (OTS) undertaken by the Company with any bank or financial institution. Accordingly, the requirement to provide details of any difference between the valuation at the time of OTS and the valuation done while obtaining loans does not arise.

23. DECLARATION BY INDEPENDENT DIRECTORS:

All the Independent directors of the company have given their statement of declaration under Section 149(7) of the Companies Act, 2013 ("the Act") that they meet the criteria of independence as provided in Section 149(6) of the Act, and their Declarations have been taken on record.

24. REGISTRAR AND SHARE TRANSFER AGENT:

The Company has appointed **Bigshare Services Private Limited** as its Registrar and Share Transfer Agent and executed post IPO Agreement for availing its various services.

25. STATEMENT W.R.T. COMPLIANCE WITH THE PROVISIONS RELATING TO MATERNITY BENEFITS ACT, 1961:

Your Company is committed to ensuring a safe, supportive, and inclusive workplace for all women employees. All eligible women employees have been extended the benefits under the said Act, including maternity leave, nursing breaks, and other statutory entitlements as prescribed. Your Company has duly complied with the provisions of the Maternity Benefits Act, 1961, as amended from time to time. Your Company continuously strives to maintain a work environment that upholds the rights and well-being of its women workforce in accordance with applicable laws

26. RISK MANAGEMENT:

The Risk Management Policy required to be formulated under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been duly formulated and approved by the Board of Directors of the Company. The aim of Risk Management Policy is to maximize opportunities in all activities and to minimize adversity.

27. LOANS, GUARANTEES & INVESTMENTS BY THE COMPANY:

Details of loans, guarantees and investments, if any, by the Company to other body corporates or persons are given in Financial Statements/Notes to the financial statements.

28. MATERIAL AND SIGNIFICANT ORDERS PASSED BY REGULATORS & COURTS:

During the year under review, no material or significant orders were passed by any Regulators, Courts or Tribunals which could impact the going concern status or the Company's future operations.

29. MATERIAL CHANGES & COMMITMENTS:

- ***Preferential Issue***

During the financial year under review, the Board of Directors of the Company at its meeting held on 30th May, 2025 and the Members of the Company at the Extraordinary General Meeting held on 30th June, 2025, approved the proposed preferential issue of 75,000 Equity Shares and 9,96,429 Warrants convertible into Equity Shares of the Company.

However, upon subsequent review of the Company's internal requirements and considering the prevailing market conditions, the management decided not to proceed with the proposed preferential issue. Accordingly, the Board of Directors resolved to withdraw the said preferential issue proposals and the applications filed in connection therewith. The Company has taken the necessary steps to give effect to such withdrawal.

- ***Fire Incident at Yarn Manufacturing Unit***

On 18th August, 2025, a fire incident occurred at the Company's yarn manufacturing unit situated at Village Koom Khurd, Ludhiana, Punjab, resulting in a partial disruption to the operations of the said unit.

The incident was confined to the yarn manufacturing facility and did not affect the Company's fibre manufacturing unit. No human casualty or injury was reported in connection with the incident. The affected assets were adequately insured, and the Company undertook necessary measures for restoration and normalization of the production capacity.

- ***Other Material Changes***

  Except for the matters stated above, there have been no other material changes or commitments affecting the financial position of the Company between the end of the financial year ended 31st March, 2026 and the date of this Report.

30. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

The Company is committed to providing a **safe, inclusive, respectful and harassment-free workplace** for all its employees, workers and other stakeholders. In accordance with the provisions of the **Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013** and the Rules made thereunder, the Company has constituted an **Internal Complaints Committee (ICC)** to address and redress complaints relating to sexual harassment at the workplace.

The Company endeavours to maintain a work environment based on **dignity, equality, mutual respect and fairness**, and has adopted appropriate measures for prevention and prohibition of sexual harassment. The Company also undertakes necessary awareness and preventive initiatives to ensure that employees are aware of their rights and the mechanism available for reporting and redressal of grievances.

During the financial year ended **31st March, 2026**, **no complaint relating to sexual harassment was received or reported to the Internal Complaints Committee** of the Company.

31. RELEVANT EXTRACT OF ANNUAL RETURN:

Pursuant to the provisions of Section 134(3) (a) of the Companies Act, 2013 read with the rules made thereunder, the Annual Return of the Company has been disclosed on the website of the Company and web link thereto is https://www.paramountdyetec.com/index.html

32. RELATED PARTY TRANSACTION:

The Company has formulated and adopted a **Policy on Related Party Transactions** in accordance with the applicable provisions of the **Companies Act, 2013** and the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**. The Policy provides a framework for identification, approval, review, monitoring and disclosure of transactions with related parties and ensures that such transactions are undertaken in a transparent and fair manner.

During the financial year **2025-26**, all transactions entered into with related parties were undertaken **in the ordinary course of business and on an arm's length basis** and were in compliance with the applicable provisions of the Companies Act, 2013, the SEBI Listing Regulations and the Company's Policy on Related Party Transactions. There were **no materially significant related party transactions** entered into during the year that were prejudicial to the interests of the Company or had a potential conflict with the interests of the Company.

The particulars of related party transactions, as required pursuant to **Section 134(3)(h) of the Companies Act, 2013**, read with **Rule 8(2) of the Companies (Accounts) Rules, 2014**, are provided in **Form AOC-2**, annexed to this Report as **Annexure-D**.

The **Policy on Related Party Transactions** and other applicable policies of the Company are available on the website of the Company at:
https://www.paramountdyetec.com/POLICY%20FOR%20RELATED%20PARTY%20TRANSACTIONS.pdf.

33. WHISTLE BLOWER POLICY / VIGIL MECHANISM:

The Company has established a **Whistle Blower Policy and Vigil Mechanism** in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The mechanism provides a formal and confidential platform for Directors, employees and other eligible persons to report genuine concerns relating to unethical conduct, actual or suspected fraud, misconduct, irregularities or violations of the Company's policies and Code of Business Ethics.

The Vigil Mechanism incorporates adequate safeguards to ensure protection against victimisation, retaliation or any adverse action against persons who raise concerns in good faith. It also provides an appropriate channel for reporting concerns directly to the Chairman of the Audit Committee, wherever considered necessary.

All concerns received under the Whistle Blower Policy and Vigil Mechanism are dealt with appropriately and, wherever required, investigated in accordance with the prescribed procedures. During the year under review, no individual was denied access to the Audit Committee for reporting any genuine concern.

The details of the Whistle Blower Policy and Vigil Mechanism are available on the Company's website at: https://www.paramountdyetec.com/.

34. INTERNAL FINANCIAL CONTROLS & ITS ADEQUACY:

The Company continuously focuses on strengthening its internal control framework to ensure efficient and reliable operations. An adequate system of internal financial controls commensurate with the size, scale and nature of its business has been established, which is designed to ensure the orderly and efficient conduct of business activities.

These controls provide reasonable assurance regarding:

- Accuracy, reliability and integrity of financial and operational information

- Compliance with applicable laws, regulations and internal policies
- Safeguarding of the Company's assets
- Prevention and detection of frauds and irregularities
- Maintenance of proper accounting records
- Effective execution of business processes

The internal control systems are reviewed periodically and continuously monitored to enhance their effectiveness and support the Company in achieving its operational and strategic objectives.

35. FAMILIARISATION PROGRAM FOR DIRECTORS:

The Company has put in place a structured **Familiarization Programme** for its Directors, including Independent Directors, to facilitate their understanding of the Company's **business operations, business model, industry, governance framework, roles and responsibilities** and to enable them to contribute effectively to the deliberations of the Board and its Committees.

As part of the programme, Directors are periodically apprised of significant developments relating to the Company, including **business performance, operational matters, industry trends, applicable regulatory and statutory changes, corporate governance practices and the domestic and global business environment** having a bearing on the Company's operations.

The Directors are provided with relevant **documents, presentations, reports and other necessary information** to facilitate informed decision-making and enable them to effectively discharge their duties and responsibilities and participate meaningfully in Board and Committee meetings.

The details of the **Familiarization Programme for Independent Directors** are available on the Company's website at the following link: https://www.paramountdyetec.com/FAMILIARISATION%20PROGRAMME%20FOR%20INDEPENDENT%20DIRECTORS.pdf.

36. DEPOSITS

The company has received loan from entities as falls under Rule 2(1)(c) which shall not be considered as deposits as per Companies (Acceptance of Deposits) Rules, 2014 under the Companies Act, 2013.

37. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS & OUTGO:

Information on conservation of energy, technology absorption and foreign exchange earnings and outgo is given in **Annexure- E** to this report.

38. PARTICULARS OF EMPLOYEES:

In accordance with the provisions of Section 197(12) of the Companies Act, 2013 and Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the names and other particulars of employees are set out in the **Annexure- F** to this report and forms part of this report.

39. DETAIL OF FRAUDS REPORTED BY AUDITORS

The Company does not indulge in any type of frauds pursuant to section 143(12) of the Companies Act, 2013 as per the audit report stated by Auditors for financial year ended 31st March 2026.

40. BUSINESS RESPONSIBILITY REPORT:

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandate the inclusion of the Business Responsibility & Sustainability Report as part of the Annual Report for top 1000 listed entities based on market capitalization, However, this year the company does not fall under the top 1000 listed entities based on market capitalization, hence there is no requirement to prepare such report.

41. DETAILS OF NO. OF EMPLOYEES AS ON CLOSURE OF FINANCIAL YEAR:

The details regarding No. of Employees as on Closure of Financial Year are as follows:

Male	Female	Transgender
42	6	-

42. DIRECTORS' RESPONSIBILITY STATEMENT:

The Directors would like to assure the Members that the financial statements for the year under review confirm in their entirety to the requirements of the Companies Act, 2013. The Directors confirm that:

a) In the preparation of the annual accounts/financial statements, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b) Appropriate accounting policies have been selected and applied consistently and have made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the profit/loss of the Company for the year ended on 31st March, 2026;

c) Proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The annual accounts/financial statements have been prepared on a going concern basis.

e) That Internal financial controls were laid down to be followed by the company and that such internal financial controls are adequate and were operating effectively.

f) Proper systems had been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

43. CORPORATE SOCIAL RESPONSIBILITY:

The provisions relating to **Corporate Social Responsibility (CSR)** under Section 135 of the Companies Act, 2013 were applicable to the Company during the financial year **2025-26**. Accordingly, the Company had a **CSR obligation of ₹18,40,000/- (Rupees Eighteen Lakh and Forty Thousand Only)** for the financial year under review.

The Company has complied with the applicable provisions relating to Corporate Social Responsibility and the details of the CSR activities undertaken and expenditure incurred during the financial year are provided in the **CSR Report**, which forms an integral part of this Annual Report as **Annexure- G**.

44. TRADE RELATIONS:

The Board wishes to place on record its appreciation for the support and co-operation that the Company received from its suppliers, distributors, retailers and other associates. The Company has always looked upon them as partners in its progress and has happily shared with them rewards of growth. It will be Company's endeavor to build and nurture strong links based on mutuality, respect and co-operation with each other and consistent with customer interest.

45. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND ("IEPF"):

During the year under review, no amount towards the unclaimed dividends was required to be transferred to the Investor Education and Protection Fund established by the Central Government in accordance with section 125 of the Companies Act, 2013 ("the Act"). Pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules 2016 ("IEPF Rules"), as amended from time to time, the shares on which dividend remains unpaid / unclaimed for seven consecutive years or more shall be transferred to the Investor's Education and Protection Fund (IEPF). During the year under review, the Company has not transferred any equity share to the IEPF.

46. ACKNOWLEDGEMENT:

Your Directors express their gratitude to the Company's vendors, customers, Banks, Financial Institutions, Shareholders & society at large for their understanding and support. Finally, your Directors acknowledge the dedicated services rendered by all employees of the company.

	By order of the Board **For PARAMOUNT DYE TEC LIMITED**	
Date: 08.09.2026 **Place: Ludhiana**	**S/d** **……………………………………** **Kunal Arora** **Managing Director cum CFO** **DIN: 09791270**	**S/d** **………………………………** **Palki Arora** **Director** **DIN: 09791271**

PARAMOUNT DYE TEC LIMITED

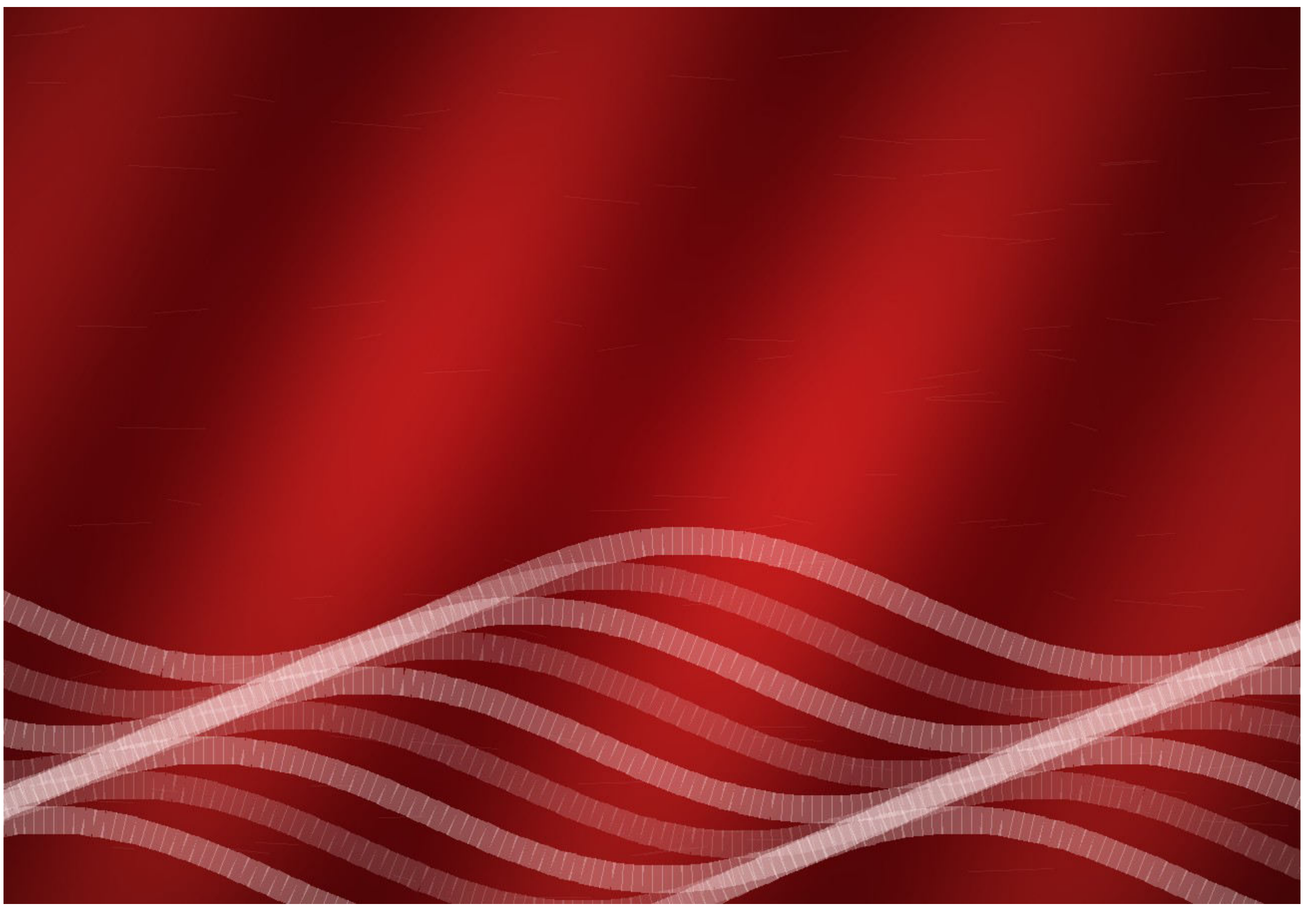
DYEING A BRIGHTER TOMORROW

MANAGEMENT DISCUSSION & ANALYSIS

REPORT

2025–26

TEXTILES • SYNTHETIC YARNS • RECYCLING • SUSTAINABILITY



MANAGEMENT DISCUSSION AND ANALYSIS REPORT

CORE BUSINESS	REPORTABLE SEGMENT	FY 2025–26 EMPLOYEES
Recycled synthetic yarn, acrylic fibre yarns, hand-knitting yarn and fancy yarn	Textiles	48 employees as at 31 March 2026

India is one of the world's leading textile and garment producers, supported by a strong manufacturing base across both natural fibres and synthetic/man-made fibres. The industry contributes significantly to the Indian economy in terms of employment generation, industrial output, and export earnings. India enjoys a competitive advantage owing to a large pool of skilled and semi-skilled manpower, cost-efficient production and a rapidly evolving supply chain ecosystem.

Over the years, the textile sector has witnessed a major transition with increasing demand for sustainable, innovative and value-added products. In particular, the synthetic and recycled fibre segment is emerging as a key growth driver, due to rising environmental awareness, global commitments towards circular economy, and the shift from conventional fibres to durable and performance-oriented materials. Demand for recycled synthetic yarns is expanding in both domestic and export markets, supported by stronger compliance expectations from global brands and consumers.

Like the broader industry, the synthetic textile value chain also faces certain challenges, such as volatility in prices of raw materials (including polymers), high energy costs, and working capital requirements. Small and mid-sized manufacturers often face pressure on margins when raw material availability tightens or global pricing becomes inflationary. However, the segment continues to remain resilient owing to technology-driven efficiencies, diversified end-use applications, and sustainability-focused demand.

Your Company operates within this evolving business landscape with a strategic focus on recycling synthetic waste fibres and producing high-quality, cost-efficient and environmentally responsible yarns. With an emphasis on innovation, quality assurance and customer satisfaction, the Company is well-placed to leverage emerging opportunities in the sustainable textile space and contribute to the growth of the Indian textile industry.

Industry Structure and Development

India's textile exports witnessed a modest recovery in the fiscal year 2025–26 compared to 2024–25, reflecting a mixed performance influenced by both positive developments and persistent challenges. Total textile exports reached $33.50 billion, registering a year-on-year growth of approximately 2.1%. While this reflects a positive trajectory, the growth has not been as robust or consistent as expected, primarily due to global geopolitical tensions that continue to impact the broader economic environment.

A key area of strength within the textile sector was the segment comprising cotton yarn, fabrics, made-ups, and handloom products, which experienced a modest increase of approximately 0.4%, reaching around US$12.02 billion in 2025–26. This stable performance reflects the resilience of the cotton textile segment despite the challenging global environment.

However, the overall growth in textile exports remained relatively subdued compared to the growth in total exports from India. The major driver of the country's export growth continued to be the services sector, rather than textiles.

On the Other hand, high raw material costs have significantly hampered competitiveness, resulting in increased input prices that have restricted further growth. At the same time, low demand has kept yarn prices depressed, adversely affecting profitability. This imbalance between rising input costs and suppressed end-product pricing has led to underutilization of capacity across the textile manufacturing sector.

In summary, while the textile industry has shown signs of recovery and sectoral resilience in areas like cotton yarn and handloom products, structural challenges such as high raw material costs, weak global demand, and low - capacity utilization continue to hinder sustained, high-paced growth.

Investments and Key Developments

In the financial year 2025-26, the textile and yarn industry continued to remain a vital pillar of the Indian economy, driven by strong manufacturing capabilities, abundant skilled manpower and increasing demand from both domestic and international markets. India remains one of the world's largest producers of textiles and garments, offering a wide range of fibre options — from natural fibres like cotton, jute, silk and wool to synthetic and man-made fibres such as polyester, acrylic, viscose and nylon.

A major structural transformation continued in FY 2025-26, with the textile value chain increasingly shifting towards sustainability and recycled fibre-based manufacturing. Demand from global buyers has increasingly favoured environmentally responsible products, encouraging the adoption of recycled fibres, resource-efficient production processes and circular-economy principles. These developments continued to support growth momentum in the man-made fibre (MMF), sustainable textile and recycled yarn segments during the year.

Industry research for FY 2025-26 indicates the following:

Simultaneously, the cotton value chain continued to face cost and supply-side pressures during FY 2025–26, driven by fluctuations in domestic cotton availability, elevated input costs and volatility in global cotton prices.

This resulted in:

- Increased input costs for spinning units
- Working-capital pressure on smaller mills
- Compression of margins in conventional cotton-yarn businesses

These challenges contributed to subdued demand in some sub-segments and under-utilisation of capacity in parts of the textile ecosystem.

However, the synthetic and recycled yarn segments demonstrated greater resilience owing to:

- Lower dependency on agricultural cycles
- Versatile applications in both apparel and technical textiles
- Cost competitiveness and product consistency
- Sustainability-driven procurement from global brands

As textile exports continued to witness a gradual recovery during FY 2025–26, the industry's growth trajectory remained supported by improving global demand, while continuing to be influenced by geopolitical developments, input-cost trends, global trade dynamics and the pace of revival in international consumption.

The Company

Your Company is a distinguished manufacturer of recycled synthetic yarn, acrylic fibre yarns, hand-knitting yarn and fancy yarn, catering to a wide spectrum of textile applications. With a strong focus on sustainability, product innovation and quality excellence, the Company has positioned itself as a reliable partner to reputed textile brands and industrial users.

Backed by modern technology and skilled industry professionals, the Company has developed efficient production capabilities that enable the manufacture of high-performance yarns with consistent quality standards. The Company emphasizes environmentally responsible operations, by recycling synthetic waste fibres into valuable textile inputs, thus contributing to the circular economy and reducing landfill waste.

The Company continues to strengthen its market presence by:

- Expanding its product range in specialty and value-added yarns
- Enhancing production efficiencies and process automation
- Improving customer service and delivery capabilities •

Deepening relationships with both domestic and export customers

During FY 2025–26, the Company operated in a dynamic textile market characterised by raw-material price volatility, competitive pressures, evolving customer requirements and higher working-capital needs across the sector. Despite these challenges, the Company remained focused on operational efficiency, quality consistency, strategic sourcing, cost optimisation and strengthening customer relationships

Looking forward, the Company aims to leverage:

- Growing global demand for sustainable and recycled yarns
- Increasing awareness among brands and consumers regarding green textiles
- Opportunities arising from diversification into new end-use segments
- Strengthening of sales, marketing and supply-chain capabilities

Your Company is confident that its core strengths — sustainability, innovation, operational discipline and customer-centricity — will support long-term growth and create value for all stakeholders.

Company's Performance:

During the year under review, the Company recorded Revenue from Operations of ₹7,379.55 Lakhs. In addition, Other Income amounted to ₹114.91 Lakhs, resulting in a Total Income of ₹7,494.46 Lakhs for the financial year 2025-26. Total Expenditure during the year stood at ₹6,818.23 Lakhs, while Depreciation & Amortisation amounted to ₹100.85 Lakhs. Accordingly, the Profit before Exceptional Items and Tax was ₹676.22 Lakhs. During the year, the Company had Exceptional Items amounting to ₹448.27 Lakhs, resulting in a Profit before Tax after Exceptional Items of ₹227.95 Lakhs. After making a provision for Taxes of ₹13.72 Lakhs, the Profit from Continuing Operations, as well as the Profit for the Period, stood at ₹214.23 Lakhs. The Total Comprehensive Income for the year was also ₹214.23 Lakhs. The financial performance during FY 2025-26 reflects the Company's focus on driving operational efficiency, strengthening market presence, and maintaining a disciplined approach towards costs and working capital. The Company is functioning in only one Reportable Segment i.e. Textiles, hence Segment Reporting is not applicable.

Dividend

No dividend has been declared for the financial year 2025-26.

Outlook:

Opportunity, Threats, Risks & Concerns: The textile industry is in a phase of transition, with sustainability, innovation and global compliance becoming key drivers of growth. This creates meaningful opportunities for companies like ours that operate in the recycled synthetic yarn segment. At the same time, certain macro-economic and industry-specific risks continue to impact operating conditions.

Opportunities

- Growing global demand for recycled fibres & sustainable yarns driven by environmental mandates and circular-economy goals.
- Increasing preference of international brands for traceable, eco-friendly textile materials, opening doors for export expansion.
- Diversified end-use applications of synthetic yarns including apparel, home textiles, industrial fabrics and technical textiles, reducing dependence on a single market segment.
- Technology-driven enhancements in production processes enabling consistent quality, cost efficiency and scalability.

Threats

- Intense competition from both domestic manufacturers and low-cost international players in synthetic yarn markets.
- Demand volatility in end-user textile products influenced by global economic conditions and consumption cycles.
- Pricing pressure due to commoditisation of certain yarn categories.

Risks

- Raw material price fluctuations (polymer-based and synthetic inputs) can impact margins due to unpredictable commodity trends.
- Working capital requirements continue to remain high in the yarn industry due to inventory cycles and credit needs in the value chain.
- Dependence on continuous upgrades in technology to stay competitive with evolving buyer expectations. Concerns • Rising power and fuel costs directly affect manufacturing cost structures in spinning and extrusion operations.
- Labour availability and retention, particularly skilled technical manpower, is critical for maintaining productivity and quality.
- Increasing regulatory compliance and sustainability documentation may lead to higher operational costs in the near term.

The future of the Indian textile industry

The Indian textile industry continues to evolve rapidly, supported by strong domestic consumption, export potential and rising demand for sustainable and value-added textile products. India remains a key global hub for textiles due to its skilled workforce, improving infrastructure and growing technological capabilities.

In recent years, there has been a decisive shift from traditional textile manufacturing to innovationled and environmentally responsible production. Global apparel brands and buyers are increasingly prioritizing recycled materials, traceable supply chains and reduced carbon footprints, which directly benefits companies operating in the recycled synthetic yarn segment.

Government initiatives such as the Production Linked Incentive (PLI) Scheme, Textile Park Development, and focus on technical textiles are expected to accelerate industry growth and attract large-scale investments in modern textile technologies. These initiatives support MSME expansion, employment generation and skill development across the textile ecosystem.

At the same time, the industry faces increasing expectations related to:

- Advanced R&D in fibre engineering and innovative yarn properties
- Enhanced product quality, consistency, and compliance with global standards
- Digitalisation and automation across manufacturing processes
- Sustainable manufacturing practices aligned with international norms

Manufacturers investing today in recycling infrastructure, quality systems and product differentiation are likely to emerge as key beneficiaries of the next growth cycle. With its focus on high-quality recycled synthetic yarns, strong technical capabilities and customer-centric approach, your Company is well-positioned to leverage these opportunities and contribute to India's rising presence in the global textile market.

Principal operating strategies

The Company's operating strategy is centered on sustainable growth, product excellence and value creation for all stakeholders. The key strategic priorities of the Company are as follows:

- Strengthening Market Presence:

Expand domestic and international customer base by offering high-quality recycled synthetic yarns that meet global standards and evolving consumer preferences.

- Focus on Sustainability & Circular Economy:

Enhance recycling capabilities to convert synthetic waste fibres into innovative and environmentfriendly yarns, contributing to a greener textile ecosystem.

- Quality Leadership Through Technology:

Invest in advanced manufacturing technologies, automation and process improvements to deliver consistent product quality and operational efficiency.

- Customer-Centric Growth:

Prioritize customer satisfaction through reliable deliveries, customised product solutions and continuous engagement with key buyers and channel partners.

- Innovation & Value-Added Products:

Develop specialty and fancy yarns with enhanced performance characteristics to strengthen product differentiation and move up the value chain.

- Operational Excellence & Cost Competitiveness:

Optimise resource utilisation, implement lean practices and improve productivity to remain competitive in a price-sensitive market.

- Talent Development & Work Culture:

Build a skilled and empowered workforce, fostering a culture of integrity, innovation and safety across all levels of the organisation.

The Company will continue to execute these strategies with a disciplined approach to ensure long term growth, stability and profitability.

(e) Internal Control System and their adequacy

The Company has established a robust internal control framework that is commensurate with the size, scale and nature of its operations. The internal control systems are designed to ensure the efficient conduct of business, reliability of financial reporting, safeguarding of assets, and adherence to applicable laws, regulations and internal policies.

The Company believes that an effective internal control environment is built on a strong culture of accountability, ethics and transparency. Accordingly, employees at all levels are encouraged to understand the importance of controls and actively participate in strengthening internal processes. The management continually promotes high ethical standards and integrity among the workforce.

The internal control mechanisms in place provide reasonable assurance with regard to:

- Accuracy and completeness of accounting records
- Timely preparation of reliable financial and operational information
- Compliance with applicable statutory requirements
- Safeguarding and optimal utilisation of Company assets
- Prevention and detection of frauds and irregularities
- Proper implementation of corporate policies and procedures

The adequacy and effectiveness of internal controls are reviewed periodically and enhanced wherever necessary, ensuring that the Company remains aligned with best governance practices and supports its long-term sustainability goals.

(f) Human Resources:

The Company is committed to fostering an inclusive, safe and growth-oriented workplace that attracts, develops and retains talented professionals. We believe that our workforce is a key driver of operational excellence and plays a vital role in achieving our strategic objectives.

The HR philosophy of the Company focuses on:

- Building a skilled and competent workforce through continuous learning and development
- Encouraging innovation, performance and accountability at all levels
- Promoting a culture of integrity, teamwork and mutual respect
- Ensuring a healthy and motivating work environment to enhance productivity and employee satisfaction
- Strengthening leadership capabilities and technical expertise to meet evolving industry needs

The Company continues to invest in modern technology and training programs to enhance employee capability, adaptability and process knowledge, especially in areas of quality, safety and operational efficiency.

As on 31st March 2026, the Company had 48 employees on its rolls. Industrial relations remained cordial and harmonious throughout the year, supported by progressive employee policies and constructive engagement with the workforce.

The Company recognizes that its people are its greatest strength and remains committed to their professional growth, welfare and overall well-being.

(g) Operational and Financial Performance Overview (FY 2025-26)

During the financial year 2025-26, the Company achieved a significant scale-up in operations and delivered strong financial results. The Company recorded Revenue from Operations of ₹7,379.55 lakhs and Other Income ₹114.91 lakhs, resulting in a Total Income of ₹7,494.46 lakhs for the year.

The Total Expenses stood at ₹6,818.23 lakhs, which includes purchase of traded goods, operational manufacturing expenditures, employee benefits, finance costs, depreciation and other administrative expenses. After accounting for these expenses, the Profit before Tax amounted to ₹676.22 lakhs.

The Total Tax Expense for the year was ₹13.72 lakhs comprising current tax, deferred tax, and an adjustment of tax relating to the previous year. Consequently, the Profit for the year stood at ₹214.23 Lakhs, which is also recognized as the Total Comprehensive Income for FY 2025-26. Earnings per equity share (Basic & Diluted) for the year was ₹ 3.09, reflecting improved operational efficiency and value creation for shareholders. The overall financial performance showcases a positive business turnaround, supported by higher revenue generation, better cost control and optimal utilization of operational capacity. The Company continues to enhance its productivity, strengthen customer relationships and pursue sustainable growth initiatives to support future expansion.

Cautionary Statement

Statements in Management discussion and analysis report with regard to projections, estimates and expectations have been made in good faith. Many unforeseen factors may come into play and affect the actual results, which could be different from what the management envisages in terms of performance and outlook. Market data and product information contained in this report have been based on information gathered from various published and unpublished reports and their accuracy, reliability and completeness cannot be assured.

Textile & Synthetic Yarn Market Snapshot

Market	FY 2025-26 Positioning
Global Synthetic Yarn Market	Estimated at USD 229.91 billion in 2025, with a projected CAGR of approximately 5.0% through 2032
Global Recycled Yarn Market	Estimated at USD 4.48 billion in 2025, expected to reach USD 6.93 billion by 2032, growing at approximately 6.43% CAGR
India Synthetic Fibres Market	Estimated at 4.52 million MT in 2024, projected to reach 6.21 million MT by 2030, at approximately 5.64% CAGR.

Annexure- B

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,
PARAMOUNT DYE TEC LIMITED
Village Mangarh, Machiwara Road,
Kohara, Ludhiana- 141112 PB

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices adopted by **PARAMOUNT DYE TEC LIMITED** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms, E-forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on **March 31, 2026** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, approvals, licenses, forms includes E-forms and returns filed and other records maintained by **PARAMOUNT DYE TEC LIMITED** (for the financial year ended on **March 31, 2026** according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and External Commercial Borrowings (ECB); Not applicable to the Company during the audit period;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
b) The Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015;
c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the audit period)

f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)

g) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not applicable to the Company during the audit period);

h) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period));

j) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the audit period).

(vi) Other laws specifically applicable to company have substantially complied with.

We have also examined compliance with the applicable clauses of the following:

a) Secretarial Standards issued by The Institute of Company Secretaries of India (SS-1 and SS-2) with respect to board and general meetings.

b) The Listing Agreements entered into by the Company with NSE read with SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

During the Period under review the company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards etc.

(vii) We have relied on the representation made by the Company & its Officers for the system and mechanism formed by the Company for its Compulsory Certificates, Registrations and various compliances filed by the company under applicable Acts such as Environmental Laws & Labour Laws.

<u>Based on the information received and records maintained, we further report that:</u>

- The **Board of Directors of the Company was duly constituted** during the period under review, with an appropriate balance of Executive, Non-Executive and Independent Directors. There was **no change in the composition of the Board of Directors and Key Managerial Personnel ("KMP") of the Company during the financial year 2025-26**.

- Adequate notice of at least seven days was given to all directors to schedule the Board Meetings along with agenda and detailed notes on agenda and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting in compliance of the Act.

- Majority decision is carried through and recorded in the minutes of the meetings. Further as informed and verified from minutes, no dissent was given by any director in respect of the resolutions passed in the board and the committee meetings.

- That the Company has proper Board- processes and compliance mechanism.

- **We further report that** there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliances with applicable laws, rules, regulations, guidelines, standards etc.

- **We further report that** during the year under review, the Board of Directors at its meeting held on **30th May, 2025** and the Members at the **Extraordinary General Meeting held on 30th June, 2025**, had approved a proposed preferential issue of **75,000 Equity Shares and 9,96,429 Warrants convertible into Equity Shares** of the Company. Subsequently, the Company decided not to proceed with the proposed preferential issue and the Board of Directors resolved to **withdraw the said proposal, including the applications filed in connection therewith**.

- **We further report** that on 18th August, 2025, a fire incident occurred at the Company's yarn manufacturing unit at Village Koom Khurd, Ludhiana, Punjab, resulting in partial disruption of operations. The incident was confined to the yarn manufacturing facility, with no impact on the fibre manufacturing unit, and no human casualty or injury was reported. The affected assets were adequately insured and necessary steps were undertaken for restoration of operations.

	For :-Lal Ghai & Associates **Company Secretaries** **S/d**
Date: 20.07.2026	**Sumit Ghai, FCS**
Place- Ludhiana	**M. No. 10253**
UDIN: - F010253H000881321	**CP No-12814**

Note: - This Report is to be read with our letter of same date which is annexed as Annexure A and forms as integral part of this report.

LIST OF LABOUR LAWS AND ENVIRONMENTAL LAWS VERIFIED DURING THE AUDIT PERIOD

A. Labour Laws

1. The Factories Act, 1948
2. The Industrial Disputes Act, 1947
3. The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
4. The Employees' State Insurance Act, 1948
5. The Minimum Wages Act, 1948
6. The Payment of Bonus Act, 1972
7. The Apprentices Act, 1961
8. The Payment of Gratuity Act, 1972
9. The Contract Labour (Regulation and Abolition) Act, 1970

B. Environmental Laws

1. The Environment (Protection) Act, 1986
2. The Air (Prevention and Control of Pollution) Act, 1981
3. The Water (Prevention and Control of Pollution) Act, 1974

ANNEXURE 1

To,

The Members,
PARAMOUNT DYE TEC LIMITED
Village Mangarh, Machiwara Road,
Kohara, Ludhiana- 141112 PB

Sub: Our Secretarial Audit for the Financial Year ended March 31, 2026 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our Audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. We believe that the processes and practices, we followed provide a reasonable basis of our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules, and regulations and happening of events etc.

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of the procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

	For :-Lal Ghai & Associates **Company Secretaries** **S/d**
Date: 20.07.2026	**Sumit Ghai, FCS**
Place- Ludhiana	**M. No. 10253**
UDIN: - F010253H000881321	**CP No-12814**

Paramount Dye Tec Limited

Regd. off.: Village Mangarh, Machiwara Road, Kohara, Ludhiana - 141112
Email: info@paramountdyetec.com Mob No.: +91 - 90568-55519
CIN No.: U13114PB2024PLC060422 Web: www.paramountdyetec.com

NOMINATION AND REMUNERATION COMMITTEE

PRIMARY OBJECTIVES

The Nomination and Remuneration Committee has the authority and power to exercise the role and responsibilities set out in this charter and granted to it under any separate resolutions of the Board from time to time. The Committee's responsibility is as follows:

- Identify persons who are qualified to become directors of the Board and recommend the same to the Board.
- Identify persons who may be appointed in senior management of the Company and recommend the same to the Board.
- Shall formulate the policy for determining qualifications, positive attributes and independence of Director and the remuneration to them, Key Managerial Personnel (hereinafter referred as the "KMP") and other employees.

ROLE AND RESPONSIBILITY

1. Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
2. For every appointment of an Independent Director, evaluating the balance of skills, knowledge, experience on the Board, preparing a description of the role and capabilities required.
3. Formulating criteria for evaluation of performance of Independent Directors and the Board;
4. Devising a policy on Board diversity;
5. Identifying persons who are qualified to become directors of our Company and who may be appointed in senior management in accordance with the criteria laid down and recommend to the Board their appointment and removal. Our Company shall disclose the remuneration policy and the evaluation criteria in its Annual Report of our Company;
6. Recommending to the board, all remuneration, in whatever form, payable to senior management.
7. Determining whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;

Paramount Dye Tec Limited
Regd. off.: Village Mangarh, Machiwara Road, Kohara, Ludhiana - 141112
Email: info@paramountdyetec.com Mob No.: +91 - 90568-55519
CIN No.: U13114PB2024PLC060422 Web: www.paramountdyetec.com

8. Analyzing, monitoring and reviewing various human resource and compensation matters;

9. Determining our Company's policy on specific remuneration packages for executive directors including pension rights and any compensation payment, and determining remuneration packages of such directors;

10. Determining compensation levels payable to the senior management personnel and other staff (as deemed necessary), usually consisting of a fixed and variable component;

11. Reviewing and approving compensation strategy from time to time in the context of the then current Indian market in accordance with applicable laws;

12. Performing such functions as are required to be performed by the compensation committee under the SEBI (Share Based Employee Benefits) Regulations, 2014;

13. Framing suitable policies, procedures and systems to ensure that there is no violation, by and employee id any applicable laws in India or Overseas, including:

(a) the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and

(b) the Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices Relating to the Securities Market) Regulations, 2003, by the trust, our Company and its employees, as applicable.

14. Performing such other activities as may be delegated by the Board of Directors and/or specified/ provided under the Companies Act, 2013 or SEBI Listing Regulations or by any other regulatory authority.

NOMINATION AND REMUNERATION COMMITTEE MEETING:

The Committee shall meet at least once in a year. The decision of the NRC will be placed before the Board for approval.

NOMINATION AND REMUNERATION COMMITTEE MEMBERS:

1.	Mr. Prabir Singh	-	Chairman
2.	Mr. Manish	-	Member
3.	Ms. Divya	-	Member

For Paramount Dye Tec Limited

Director

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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF PARAMOUNT DYE TEC LIMITED HELD ON MONDAY, SEPTEMBER 23, 2024 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT VILLAGE MANGARH, MACHIWARA ROAD, KOHARA, LUDHIANA – 141112, PUNJAB, INDIA AND CONCLUDED AT 12:00 P.M.

RE-CONSTITUION OF NOMINATION AND REMUNERATION COMMITTEE OF THE BOARD OF DIRECTORS OF THE COMPANY AND TO DEFINE ITS ROLE, RESPONSIBILITIES, POWERS, AND SCOPE:

"**RESOLVED THAT** in suppression of any previous resolution passed for constitution or re-constitution of Nomination and Remuneration Committee and pursuant to the provisions of Section 178 and all other applicable provision, if any, of the Companies Act, 2013 and the Companies (Meeting of Board and its Powers) Rules, 2014, pursuant to Regulation 19 and all other applicable provisions of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations 2015 and subject to the appointment of Mr. Manish in the ensuing Extra Ordinary General Meeting dated September 17, 2024, the consent of the Board of Directors be and is hereby accorded for reconstitution of "Nomination and Remuneration Committee" consisting of following directors:

Name of the Director	Designation in Committee	Nature of Directorship
Mr. Prabir Singh	Chairperson	Independent Director
Mr. Manish	Member	Independent Director
Ms. Divya	Member	Non-executive Director

RESOLVED FURTHER THAT the Company Secretary of the Company will act as Secretary of the Nomination and Remuneration Committee.

RESOLVED FURTHER THAT other provisions as to the number of meetings and frequency of meetings of the Nomination and Remuneration Committee will be as per the regulations contained in the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and broadly defined as follows:

Meetings of the Committee: The committee shall meet atleast once in a year. The quorum for the meeting shall be one-third of the total strength of the committee or two members, whichever is greater, but there shall be a presence of a atleast one Independent Directors at each meeting. The Chairperson of the Nomination and Remuneration committee may be present at the Annual General Meeting, to answer the shareholders' queries; however, it shall be up to the chairperson to decide who shall answer the queries.

RESOLVED FURTHER THAT the Scope and functions of the Nomination and Remuneration Committee will be as follows:

Scope and functions of the Committee: The Scope and functions of the Nomination and Remuneration Committee is in accordance with Section 178 of the Companies Act, 2013 and Regulation 19 (4) of SEBI Listing Regulation and its terms of reference include the following:

1. Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
2. For every appointment of an Independent Director, evaluating the balance of skills, knowledge, experience on the Board, preparing a description of the role and capabilities required.
3. Formulating criteria for evaluation of performance of Independent Directors and the Board;
4. Devising a policy on Board diversity;

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CIN No.: U13114PB2024PLC060422 Web: www.paramountdyetec.com

5. Identifying persons who are qualified to become directors of our Company and who may be appointed in senior management in accordance with the criteria laid down and recommend to the Board their appointment and removal. Our Company shall disclose the remuneration policy and the evaluation criteria in its Annual Report of our Company;
6. Recommending to the board, all remuneration, in whatever form, payable to senior management.
7. Determining whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
8. Analyzing, monitoring and reviewing various human resource and compensation matters;
9. Determining our Company's policy on specific remuneration packages for executive directors including pension rights and any compensation payment, and determining remuneration packages of such directors;
10. Determining compensation levels payable to the senior management personnel and other staff (as deemed necessary), usually consisting of a fixed and variable component;
11. Reviewing and approving compensation strategy from time to time in the context of the then current Indian market in accordance with applicable laws;
12. Performing such functions as are required to be performed by the compensation committee under the SEBI (Share Based Employee Benefits) Regulations, 2014;
13. Framing suitable policies, procedures and systems to ensure that there is no violation, by and employee id any applicable laws in India or Overseas, including:
    (a) the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
    (b) the Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices Relating to the Securities Market) Regulations, 2003, by the trust, our Company and its employees, as applicable.
14. Performing such other activities as may be delegated by the Board of Directors and/or specified/ provided under the Companies Act, 2013 or SEBI Listing Regulations or by any other regulatory authority.

RESOLVED FURTHER THAT all the Directors of the Company, be and are hereby severally authorized to sign and submit all the necessary documents and papers, to enter and execute all the necessary agreements and arrangements, to take all the necessary steps and actions, for and on behalf of the Company, in the matter of constitution of Nomination and Remuneration Committee of the Company and to give effect to the above resolution."

For and on behalf of the Board of
Paramount Dye Tec Limited

PARAMOUNT DYE TEC LIMITED
LUDHIANA

Kunal Arora
Managing Director
DIN: 0979127

ANNEXURE- D

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS NOT AT ARM'S LENGTH BASIS.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Justification for entering into such contracts or arrangements or transactions'	NIL
f)	Date of approval by the Board	NIL
g)	Amount paid as advances, if any	NIL
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

2. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS AT ARM'S LENGTH BASIS.

1. Paramount Syntex Limited- Sale of Services

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Paramount Syntex Limited (Enterprises over which Key Managerial Personnel are able to exercise significant influence)
b)	Nature of contracts/arrangements/transaction	Sale of Services
c)	Duration of the contracts/ arrangements/ transaction	2025-26
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As approved by the board
e)	Date of approval by the Board	16.04.2025
f)	Amount paid as advances, if any	NIL

2. Paramount Syntex Limited- Purchases

S. No.	Particulars	Details
g)	Name (s) of the related party & nature of relationship	Paramount Syntex Limited (Enterprises over which

		Key Managerial Personnel are able to exercise significant influence)
h)	Nature of contracts/arrangements/transaction	Purchases
i)	Duration of the contracts/ arrangements/ transaction	2025-26
j)	Salient terms of the contracts or arrangements or transaction including the value, if any	As approved by the board
k)	Date of approval by the Board	16.04.2025
l)	Amount paid as advances, if any	NIL

3. Welldone Cottex Pvt Ltd - Purchases

S. No.	**Particulars**	**Details**
m)	Name (s) of the related party & nature of relationship	Welldone Cottex Pvt Ltd (Enterprises over which Key Managerial Personnel are able to exercise significant influence)
n)	Nature of contracts/arrangements/transaction	Purchases
o)	Duration of the contracts/ arrangements/ transaction	2025-26
p)	Salient terms of the contracts or arrangements or transaction including the value, if any	As approved by the board
q)	Date of approval by the Board	16.04.2025
r)	Amount paid as advances, if any	NIL

All related party transactions entered into during the financial year were conducted on an arm's length basis and were in compliance with the applicable provisions of the Companies Act and the Listing Agreement. The Company did not enter into any materially significant related party transactions with promoters, Directors, key managerial personnel, or other designated persons that could have had a potential conflict of interest with the Company at large. Details of related party transactions are disclosed in the accompanying financial statements.

	By order of the Board **For PARAMOUNT DYE TEC LIMITED**	
Date: 08.09.2026 **Place: Ludhiana**	**S/d** **…………………………………** **Kunal Arora** **Managing Director cum CFO** **DIN: 09791270**	**S/d** **……………………………** **Palki Arora** **Director** **DIN: 09791271**

ANNEXURE- E

A. CONSERVATION OF ENERGY

i) Steps taken or Impact on conservation of energy:

The Company recognizes the importance of energy conservation and remains committed to exploring opportunities for efficient energy usage. While no major initiatives have been implemented yet, this area continues to be a focus of attention. The Company is actively evaluating potential measures, undertaking internal discussions, and studying best practices to enhance its understanding. Energy conservation remains a priority, and the Company intends to adopt suitable steps as and when feasible in the future.

ii) Steps taken by the company for utilizing alternate sources of energy: NA

iii) Capital Investment on energy conservation equipment etc.: NA

B. RESEARCH & DEVELOPMENT, TECHNOLOGY ABSORPTION

The Company continues to keep itself informed of developments in relevant technologies, production practices and process improvements. The focus remains on exploring opportunities that may contribute to better operational efficiency and product quality in the future.

Benefits Derived

- Potential for quality enhancement

- Scope for reduction in wastages
- Better environmental compliance
- Safer operations and improved competitiveness over time

Future Plan of Action

The Management intends to gradually strengthen its efforts in the area of R&D and technology absorption with a view to support product development and enhance competitiveness, subject to business requirements and feasibility.

Expenditure on R & D – NIL

Technology Absorption

The Company has not imported any technology during the year. However, certain operations are supported through imported machinery already in use. The Company continues to remain engaged in understanding and adapting to relevant technological advancements, with ongoing efforts toward improving absorption of suitable technologies in due course.

Benefits Derived

The Company has achieved improvement in quality and lower cost of production.

C. FOREIGN EXCHANGE EARNINGS & OUTGO:

The Company has continued to maintain focus and avail of export opportunities based on economic considerations. There have been concentrated efforts to maintain and improve exports performance and to meet the need of end users.

(Figures in Lakhs)

	2025-26
(i) Foreign Exchange earned	-
(a) FOB value of exports as per Balance Sheet	-
(b) Overseas Income	-
(ii) Foreign Exchange used	-
(a) CIF value of Imports	-
(b) Other Expenditure	-
(c) Overseas Expenditures	-

By order of the Board

For PARAMOUNT DYE TEC LIMITED

Date: 08.09.2026 Place: Ludhiana	S/d ………………………………… Kunal Arora Managing Director cum CFO DIN: 09791270	S/d …………………………… Palki Arora Director DIN: 09791271

ANNEXURE- F

Information pursuant to provisions of Section 197(12) of the Companies Act, 2013 and Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and forming part of the Directors' Report for the financial year ended 31st March, 2026:

1 THE PERCENTAGE INCREASE IN REMUNERATION OF EACH DIRECTOR/KMP DURING THE FINANCIAL YEAR 2025-26 AND RATIO OF THE REMUNERATION OF EACH DIRECTOR TO THE MEDIAN REMUNERATION OF THE EMPLOYEES OF THE COMPANY FOR THE FINANCIAL YEAR 2025-26 ARE AS UNDER:

S. No.	Name of	Designation	Remuneration Rs in Rupees	% Increase in Remuneration In the Financial Year 2025-26	Ratio of Remuneration of each Director/KMP to Median Remuneration of Employees
1.	Rupesh	Executive Director	₹ 540000	7.14%	2.49
2.	Palki Arora	Executive Director	₹ 4800000	33.33%	22.15
3.	Kunal Arora	Executive Director, MD	₹ 9600000	60.00%	44.28
4.	Divya	Non-Executive - Non Independent Director	-	Nil	-

5.	Prabir Singh	Non-Executive - Independent Director	-	Nil	-
6.	Manish	Non-Executive - Independent Director	-	Nil	-

Note:

a) The median remuneration of employees of the Company during the financial year 2025-26 was Rs. 2,16,780. (Previous year Rs. 1,80,000)

b) During the financial year under review, there was an increase in the median remuneration of employees by 20.43%.

c) There were 48 permanent employees on the rolls of Company as on March 31, 2026.

d) Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration – Not Applicable

2 PERSONS EMPLOYED THROUGHOUT THE FINANCIAL YEAR, WHO WERE IN RECEIPT OF REMUNERATION WHICH, IN THE AGGREGATE, WAS NOT LESS THAN RS 1,02,00,000/- PER ANNUM: NIL

S.No.	Name	Age	Designation/ Nature of Duties	Gross Remuneration (Rs)	Qualifi-cation	Experience (Years)	Date of joining	Previous Employment	Percent Equity Shares held as on 31.03.2026
NA									

3 PERSONS EMPLOYED FOR A PART OF FINANCIAL YEAR, WHO WERE IN RECEIPT OF REMUNERATION FOR ANY PART OF THAT YEAR, AT A RATE WHICH IN AGGREGATE, WAS NOT LESS THAN RS 8,50,000/- PER MONTH – Nil

4 STATEMENT SHOWING DETAILS OF TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN:

S. No.	Name	Designation	Gross Remune-ration Rs in lac	Qualifi-cation	Experience (in yrs)	Date of Joining	Previous Employment	% of Equity shared held as on 31.03.2026	Whether relative of any director and if so, name of such director

1.	Mr. Kunal Arora	Managing Director	96,00,000.00	Graduate	6	04/01/2024	NA	51.71 %	Palki Arora
2.	Mrs. Palki Arora	Director	48,00,000.00	Graduate	6	04/01/2024	NA	13.27 %	Kunal Arora
3.	Mr. Soumitra Mitra	Employee	9,60,000.00	Graduate	4	1/04/20 24	NA	-	-
4.	Mrs. Mansi Mitra	Employee	9,60,000.00	Graduate	3	01/04/2024	NA	-	-
5.	Mr. Rupesh	Director	5,40,000.00	Graduate	5	04/01/20 24	NA	-	-
6.	Mr. Rupesh	Employee	5,04,000.00	Graduate	1	15/11/2001	NA	-	-
7.	Mr. Om Parkash	Employee	4,80,000.00	Graduate	1	01/07/2025	NA	-	-
8.	Mr. Kartar Singh	Employee	3,29,040.00	Graduate	1	01/01/2026	NA	-	-
9.	Mr. Amit Kumar Shukla	Employee	2,84,520.00	Graduate	2	31/03/20 24	NA	-	-
10.	Mr. Harminder Singh	Employee	2,64,000.00	Graduate	1	24/08/2020	NA	-	-

Note:

a) Remuneration received includes basic salary, allowances, taxable value of perquisites etc.

b) Nature of employment - All employees are/were on Roll of the Company.

c) Nature of Duties- Employees are in charge of their respective departments as narrated above.

We hereby affirm that the remuneration paid to the managerial and non-managerial personnel is as per the Remuneration Policy of the Company.

	By order of the Board **For PARAMOUNT DYE TEC LIMITED**	
Date: 08.09.2026 **Place: Ludhiana**	…………………………… **Kunal Arora** **Managing Director cum CFO** **DIN: 09791270**	…………………………… **Palki Arora** **Director** **DIN: 09791271**

ANNEXURE- G

CSR ACTIVITIES

For Financial Year Ended 31st March, 2026

(Pursuant to Section 135 of the Companies Act, 2013 and Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and its amendment)

1. **A brief outline of the company's CSR Policy-**

   The Company is committed to sustainable and responsible growth and recognizes its social and environmental responsibilities. It strives to conduct its business ethically and transparently while contributing positively to society and promoting environmental sustainability.

   The Company considers CSR not merely a statutory obligation but an integral part of its commitment to responsible corporate citizenship and sustainable development. Accordingly, CSR activities shall be undertaken in accordance with the Companies Act, 2013, applicable rules and the Company's approved CSR Policy.

   The Company remains committed to implementing its CSR initiatives diligently, transparently and responsibly to create sustainable value for the communities and environment in which it operates.

2. The Composition of the CSR Committee- **Not Applicable**

3. Provide the web-link where, CSR Policy and CSR projects approved by the board are disclosed on the website of the company - https://www.paramountdyetec.com

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable- **Not Applicable**

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any-

Amount (In Rs.)

Sr. No.	Financial Year	Amount available for set-off from preceding financial years	Amount required to be set- off for the financial year, if any
NIL			

6. Average net profit of the company as per section 135(5)- **Rs. 9,16,78,000 /-**

7. (a) Two percent of average net profit of the Company as per section 135(5)- **Rs. 18,33,560/-**

   (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years- **Nil**

   (c) Amount required to be set off for the financial year, if any- **Nil**

   (d) Total CSR obligation for the financial year (7a+7b- 7c) - **Rs. 18,33,560/-**

8. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project). **Rs. 18,40,000/-**

   (b) Amount spent in Administrative Overheads: **NIL**

   (c) Amount spent on Impact Assessment, if applicable: **Not Applicable.**

   (d) Total amount spent for the Financial Year [(a)+(b)+(c)]. **Rs. 18,40,000/-**

9. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	**Amount Unspent (in Rs.)**				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		**Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).**		
	Amount.	**Date of transfer**	**Name of the Fund**	**Amount.**	**Date of transfer.**
Rs. 18,40,000/-	-	-	-	-	-

(b) Details of CSR amount spent against ongoing projects for the financial year: **NIL**

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

Sr. No.	**Name of the Project**	**Item from the list of activities in schedule VII to the Act.**	**Local area (Yes/No).**	**Location of the project.**	**Amount spent for the project (in Rs.)**	**Mode of implementation – Direct (Yes/No).**	**Mode of implementation –Through implementing agency.**

1.	Promoting Education amongst Children	Promoting Education	No	Delhi (New Delhi)	18,40,000	No	Mission Hopp (CSR No. CSR00012077)

(d) Excess amount for set off, if any:

Sr No	Particular	Amount (In Rs)
(i)	Two percent of average net profit of the company as per section 135(5)	**18,33,560/-**
(ii)	Total amount spent for the Financial Year	**18,40,000/-**
(iii)	Excess amount spent for the financial year [(ii)-(i)]	**6,440 /-**
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	**-**
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	**6,440 /-**

10. (a) Details of Unspent CSR amount for the preceding three financial years: **Not Applicable**

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): **None**

11. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: **Not Applicable**

12. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): **Not applicable**

13. **A responsibility statement of the board:** The Board of Directors hereby confirms that the implementation and monitoring of the CSR Policy has been carried out with all reasonable care and diligence and is in accordance with the CSR objectives and the CSR Policy of the Company.

	By order of the Board **For PARAMOUNT DYE TEC LIMITED**	
Date: 08.09.2026 **Place: Ludhiana**	**S/d** ………………………………. **Kunal Arora** **Managing Director cum CFO** **DIN: 09791270**	**S/d** ………………………… **Palki Arora** **Director** **DIN: 09791271**

CERTIFICATE BY PRACTISING COMPANY SECRETARY ON CORPORATE GOVERNANCE

To

The Members of

PARAMOUNT DYE TEC LIMITED

Village Mangarh, Machiwara Road,

Kohara, Ludhiana- 141112 PB

We have examined the compliance of the conditions of Corporate Governance by **PARAMOUNT DYE TEC LIMITED** ('the Company') for the year ended on March 31, 2026, to the extent applicable, as stipulated under Regulations 17 to 27, and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D & E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company. In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended on March 31, 2026.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Lal Ghai & Associates

Company Secretaries

S/d

Sumit Ghai

FCS No. 10253

CP No. 12814

UDIN: F010253H000881354

Place: Ludhiana

Date: 20.07.2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(In terms of Regulation 34(3) read with Para C (10) (i) Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,

PARAMOUNT DYE TEC LIMITED

We have examined the relevant registers, records, forms, returns and disclosures received from the directors of **Paramount Dye Tec Limited (CIN L13114PB2024PLC060422)** having its registered office at Village Mangarh, Machiwara Road, Kohara, Ludhiana- 141112 PB (hereinafter referred to as "the Company"), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Sub clause 10(i) of Para C of Schedule V to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanation furnished to us by the Company and its officers, we hereby certify that none of the directors on the Board of the Company, as stated below, for the financial year ending on 31st March, 2026, have been debarred or disqualified from being appointed or continuing as directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name	DIN	Category	Designation	Date of Appointment
1	Rupesh	10186268	Executive Director	Director	04-Jan-24
2	Palki Arora	09791271	Executive Director	Director	04-Jan-24
3	Kunal Arora	09791270	Executive Director	Managing Director	04-Jan-24

4	Divya	07138228	Non-Executive – Non-Independent Director	Director	15-Mar-24
5	Prabir Singh	01068303	Non-Executive – Independent Director	Director	15-Mar-24
6	Manish	10765627	Non-Executive – Independent Director	Director	17-Sep-24

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Lal Ghai & Associates

Company Secretaries

S/d

(Sumit Ghai)

Partner

M. No.: F10253

CP No.: 12814

UDIN: F010253H000881343

Place: Ludhiana

Date:20.07.2026

Paramount Dye Tec Limited

RECYCLED REIMAGINED REMARKABLE

Spinning the Green Yarn...

Audit Report 2025-26

INDEPENDENT AUDITOR'S REPORT

To
The Members of,
Paramount Dye Tec Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Paramount Dye Tec Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with ***the Companies (Indian Accounting Standards) Rules, 2015****, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, its cash flows and the changes in equity for the year ended on that date.*

Basis for Opinion

We have conducted our Audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified u/s 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements 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 financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these 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 for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S.No.	***Key Audit Matter***	***Auditor's Response***
1.	*Carrying Value of Inventory* *As per cost or Net Realisable Value whichever is lower* *(As per Ind As 2)*	*Principle Audit Procedures Performed:* *1. Challenging the management with regard to the calculation methodology, the basis for provision and the process with respect to inventory provision.* *2. Testing the design, implementation and operating effectiveness of the key controls management has established for provision computations and to ensure the accuracy of the inventory provision.* *3. Evaluating, on a sample basis, whether inventories were stated at the lower of cost or net realizable value at the reporting date by comparing the sales prices of inventories subsequent to the reporting date.* *4. Evaluating the appropriateness of the assumptions used based on our knowledge and information of the client and the industry.*
2.	*Revenue Recognition as per Ind As 115*	*Principle Audit Procedures Performed:* *1. Whether the system of internal control relating to revenue, to determine the nature, timing, and extent of his other audit procedures been evaluated?* *2. Whether the following aspects related to*

internal control are appropriately review:.

I. *Existence of periodic reports on actual performance vis-à-vis budgets.*
II. *The systems and procedures relating to generation of revenue including authority to fix prices, offer discounts and other terms of sale.*
III. *Accounting procedures relating to recognition of revenue.*

3. *Whether the verification of revenue is carried out by employing the following procedures:*
   I. *Examination of records.*
   II. *Analytical review procedures.*
4. *Whether the basis of recognition of revenue by the entity in accordance with the recognised accounting principles as laid down in Indian Accounting Standard (Ind AS) 115, Revenue Recognition?*
5. *Whether the entity has instituted adequate cutoff procedures in relation to sales and sale returns?*
6. *Whether selected despatch documents with reference to related sale invoices and the sales journal appropriately examined?*

Information Other than the Financial Statement and Auditor's Report Thereon:

1. *The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis Report, Business Responsibility and Sustainability Report, Director's Report including Annexures to the Director's Report and Corporate Governance Report.*

2. *Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.*

3. *In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.*

4. *If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.*

Responsibilities of Management and Those Charged with Governance for the Financial Statements:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 Company's Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

1. *Identify and assess the risks of material misstatement of the financial statements, 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.*

2. *Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.*

3. *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.*

4. *Conclude on the appropriateness of management'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 financial statements 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.*

5. *Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements:

1. *As required by Section 143(3) of the Act, based on our audit we report that:*
   a. *We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.*

   b. *In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.*

c. *The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.*

d. *In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act.*

e. *On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.*

f. *With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.*

g. *With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.*

h. *With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:*

   - *The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.*
   - *There is no amount which has been transferred to the Investor Education and Protection Fund by the Company.*

i. *Management Representation:*

   - *The Management has represented that, to the best of its knowledge and belief, the Company is responsible for the Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.*

- *The Management has represented that, to the best of its knowledge and belief, the Company is responsible for maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.*
- *The Management has represented that, to the best of its knowledge and belief, the Company is responsible for the Preparation and presentations of financial statements in accordance with the applicable laws and regulations, if any.*
- *The Management has represented that, to the best of its knowledge and belief, the Company is responsible for establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.*
- *The Management has represented that, to the best of its knowledge and belief, the Company is responsible for the physical verification of stock as on date and also the valuation of the stock as on date.*
- *The Management has represented that, to the best of its knowledge and belief, the Company is responsible for establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non-compliance.*
- *The Management has represented that, to the best of its knowledge and belief, the Company is responsible for the accuracy of the Balance Sheet and the Profit & Loss account and any other reports & books of accounts are responsibility of the management of the firm. Further, our engagement cannot be relied upon to disclose whether frauds or defalcations, or illegal acts exist. However, we will inform you of any such matters which might come to our attention in the course of the engagement.*

2. *As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.*

For CA Rajesh Mehru & Co.
Chartered Accountants

RAJESH MEHRU
RAJESH MEHRU
2026.09.02
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CA Rajesh Mehru
(Partner)
(M. No. 090725)
*UDIN:*26090725PPOOWK8016

Place: Ludhiana
Date:30.05.2026

Annexure "A" to the Independent Auditor's Report.

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of Paramount Dye Tec Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with Accounting Standards. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting standards, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to the financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For CA Rajesh Mehru & Co.
Chartered Accountants

RAJESH MEHRU
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2026.09.02
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CA Rajesh Mehru
(Partner)
(M. No. 090725)
UDIN: 26090725PPOOWK8016

Place: Ludhiana
Date: 30th May 2026

Annexure "B" to the Independent Auditor's Report.

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

I. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment, capital work-in-progress and relevant details of right-of-use assets.

(b) The Company have an adequate program of verification of property, plant and equipment. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) Based on the examination of the registered sale deed / transfer deed / conveyance deed / court order provided to us, we report that, the title deeds of all the immovable properties of land and buildings (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment, are held in the name of the Company as at the balance sheet date. Immovable properties of land whose title deeds have been pledged for obtaining credit facility extended to the company as security are held in the name of the Company based on the confirmations directly received by us from "Axis Bank Limited" (custodian) on behalf of term and consortium lenders.

(d) The Company has not revalued any of its property, plant and equipment (including Right of Use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

II. *The inventories have been valued and certified by the management, the valuation of inventories involves certain estimates and judgements regarding quantities, Net Realisable Value and obsolesce. We were unable to verify the same by alternative means. Accordingly, we have relied upon the Management Representations for determining the quantities and Valuation appearing in the financial statements.*

III. *The Company has provided guarantee or security and granted advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. The company has not made any investments in and granted loans to employees, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.*

IV. *According to information and explanation given to us, the Company has not granted any loans, made investments or provided guarantees or securities that are covered under the provisions of sections 185 or 186 of the Companies Act, 2013, and hence reporting under clause (iv) of the Order is not applicable.*

V. *The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.*

VI. *The Company is not obligated for maintenance of cost records as been specified by the Central Government under section 148(1) of the Companies Act, 2013.*

VII. *In respect of statutory dues:*
Undisputed statutory dues, including Goods and Service tax, Provident Fund, Employees' State Insurance, Income-tax, Sales Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material statutory dues applicable to the Company have generally been regularly deposited by it with the appropriate authorities.
There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income-tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

VIII. *There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.*

IX. *Loan Repayments*

(a) *In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.*

(b) *The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.*

(c) *To the best of our knowledge and belief, in our opinion, term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained.*

(d) *On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.*

(e) *The Company has not made any investment in or given any new loan or advances to any of its subsidiaries, associates or joint ventures during the year and hence, reporting under clause (ix)(e) of the Order is not applicable.*

(f) *The Company has not raised loans during the year on the pledge of securities held in its subsidiaries or joint ventures or associate companies.*

X. (a) *The Company has raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is applicable and working is as under: -*

Particulars	*No. of shares issued*	*Value per share (Rs.)*	*Equity share Capital (Rs.) (Face Value per Share Rs.10)*	*Share Premium (Rs.)*
Shares issued for Public issue	*24,30,000*	*117*	*2,43,00,000/-*	*26,00,10,000/-*

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

XI. (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) To the best of our knowledge, no report under subsection (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

XII. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

XIII. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards

XIV. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

XV. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

XVI. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.

The Group does not have any CIC as part of the group and accordingly reporting under clause (xvi)(d) of the Order is not applicable.

XVII. *The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.*

XVIII. *There has been no resignation of the statutory auditors of the Company during the year.*

XIX. *On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, (Asset Liability Maturity (ALM) pattern) other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.*

XX. (a) *To respect of other than ongoing projects, the Company does not have any unspent Corporate Social Responsibility (CSR) amount which is required to be transfer to a Fund specified in Schedule VII to the Companies Act, 2013 before the date of this report and within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.*

For CA Rajesh Mehru & Co.
Chartered Accountants

RAJESH MEHRU
RAJESH MEHRU
2026.09.02
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CA Rajesh Mehru
(Partner)
(M. No. 090725)
UDIN: 26090725PPOOWK8016

Place: Ludhiana
Date: 30th May 2026

M/S.PARAMOUNT DYE TEC LIMITED

CIN:- U13997PB2024PLC060422

Audited Cash Flow Statement for the Period ended 31 March,2026

(Rs. In Lacs)

PARTICULARS	For year ended March 31, 2026	For Year ended March 31, 2025
Cash Flow From Operating Activities		
Operating Profit before Working Capital Changes	327.63	1,058.40
Adjustments for:		
Depreciation During The Year	100.85	143.15
Operating profit Before Working Capital Changes	**428.47**	**1,201.55**
Adjustment for working Capital changes		
Increase/(Decrease) In Sundry Creditors	166.44	27.57
Increase/(Decrease) In Provision & Payable	2.72	57.42
Increase/(Decrease) In Other Current Liabilities	29.73	20.30
(Increase)/Decrease In Other Current Assets	-1374.79	-1,106.20
(Increase)/Decrease In Stock	-651.31	-1,128.25
(Increase)/Decrease In Sundry Debtors	-672.21	136.35
(Increase)/Decrease In Short Term Advances	-104.48	-18.15
Net cash flow from Working capital changes	-2603.89	-2,066.09
Cash flow from operating Activities	-2175.41	-864.54
Less tax paid	.00	214.81
Net cash flow from Operating Activities	**-2175.41**	**-1,079.35**
Cash flow from Investing Activities		
Purchase of Fixeds Assets	1778.43	-2,063.50
Acquisition & disposal of fixed assets including intangibles;		
Increase/(Decrease) In Non Fixed assets	-3.47	27.84
Increase/(Decrease) In Other Non Current Assets	-	-
Rental Income	-	-
Decrease in Investments	-	-
Net Cash from Investing Activities	**1774.95**	**-2,035.66**
Cash flow from Financing Activities		
Increase in Share Capital	-	692.02
Net Proceeds from Long Term Borrowings	57.34	-
Net Proceeds from Short Term Borrowings	161.39	-
Finance Cost	-85.96	-80.88
Proceeds from Reserves & Surplus	-	2,600.10
Proceeds from Issue of Shares	-	-
Proceeds from Borrowings/(Repayments)	-	-273.51
Net Cash from in Financing Activities	**132.77**	**2,937.73**
Net increase in cash and cash equivalents	-267.68	-177.28
Cash and cash equivalents at beginning of period	320.62	497.90
Cash and Cash Equivalents at end of period	**52.94**	**320.62**

Cash flows are reported using the indirect method, whereby Profit/(Loss) for the year is adjusted for the effect of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts ofcash to be cash equivalents

In terms of our report attached
For Rajesh Mehru & Co
(Chartered Accountant)
FRN:- 011715N

For and on behalf of the Board of Directors
PARAMOUNT DYE TEC LIMITED

Partner
Rajesh Mehru
M.No. 090725
UDIN: 26090725PPOOWK8016
PLACE: Ludhiana
DATED: 30.05.2026

KUNAL ARORA
(DIRECTOR)
DIN: 09791270

PALKI ARORA
(DIRECTOR)
DIN: 09791271

EQUITY AND LIABILITIES			
Equity			
Equity share capital	16	694.27	694.27
Other equity	17	5,898.96	5,586.85
Total equity		**6,593.23**	**6,281.12**
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	18	217.99	160.64
Deferred tax liabilities (net)	14	85.96	72.24
Provisions- Gratuity	19	7.08	5.39
Total non-current liabilities		**311.03**	**238.27**
Current liabilities			
Financial liabilities			
(i) Borrowings	20	1,427.28	1,265.89
(ii) Trade payables	21	646.35	479.91
(iii) Other financial liabilities	22	45.80	35.44
Other current liabilities	23	106.21	71.84
Provisions	24	165.83	163.11
Current tax liabilities (net)	14		
Total current liabilities		**2,391.47**	**2,016.19**
Total equity and liabilities		**9,295.73**	**8,535.58**

Annexure "A" to the Independent Auditor's Report.

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of Paramount Dye Tec Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Items that will not be reclassified to profit or loss		-	-
Remeasurements of the defined benefit obligations			
Changes in fair value of FVOCI equity instruments		-	-
Income tax relating to these items		-	-
Total comprehensive income for the year		**214.23**	**800.29**
Earnings per equity share			
Basic and diluted earnings per share	32	**3.09**	**11.53**

(All amounts in INR. Lakhs, unless otherwise stated)

In terms of our report attached
For CA Rajesh Mehru & Co.
Chartered Accountants

CA Rajesh Mehru	*Palki Arora*	*Kunal Arora*
Partner	*Director*	*Director*
M.No. 090725	*DIN: 09791271*	*DIN: 09791270*
Place: Ludhiana	*Place: Ludhiana*	*Place: Ludhiana*

M/S.PARAMOUNT DYE TEC LIMITED

CIN:- U13997PB2024PLC060422

Audited Cash Flow Statement for the Period ended 31 March,2026

(Rs. In Lakhs)

PARTICULARS	For period ended March 31, 2026	For Year ended March 31, 2025
Cash Flow From Operating Activities		
Operating Profit before Working Capital Changes	327.63	1,058.40
Adjustments for:		
Depreciation During The Year	100.85	143.15
Operating profit Before Working Capital Changes	**428.47**	**1,201.55**
Adjustment for working Capital changes		
Increase/(Decrease) In Sundry Creditors	166.44	27.57
Increase/(Decrease) In Provision & Payable	2.72	57.42
Increase/(Decrease) In Other Current Liabilities	29.73	20.30
(Increase)/Decrease In Other Current Assets	-1374.79	-1,106.20
(Increase)/Decrease In Stock	-651.31	-1,128.25
(Increase)/Decrease In Sundry Debtors	-672.21	136.35
(Increase)/Decrease In Short Term Advances	-104.48	-18.15
Net cash flow from Working capital changes	-2603.89	-2,066.09
Cash flow from operating Activities	-2175.41	-864.54
Less tax paid	.00	214.81
Net cash flow from Operating Activities	**-2175.41**	**-1,079.35**
Cash flow from Investing Activities		
Purchase of Fixeds Assets	1778.43	-2,063.50
Acquisition & disposal of fixed assets including intangibles;	-	-
Increase/(Decrease) In Non Fixed assets	-3.47	27.84

Increase/(Decrease) In Other Non Current Assets	-	-
Rental Income	-	-
Decrease in Investments		-
Net Cash from Investing Activities	**1774.95**	**-2,035.66**
Cash flow from Financing Activities		
Increase in Share Capital	-	692.02
Net Proceeds from Long Term Borrowings	57.34	
Net Proceeds from Short Term Borrowings	161.39	
Finance Cost	-85.96	-80.88
Proceeds from Reserves & Surplus		2,600.10
Proceeds from Issue of Shares		
Proceeds from Borrowings/(Repayments)		-273.51
Net Cash from in Financing Activities	**132.77**	**2,937.73**
Net increase in cash and cash equivalents	-267.68	-177.28
Cash and cash equivalents at beginning of period	320.62	497.90
Cash and Cash Equivalents at end of period	**52.94**	**320.62**

In terms of our report attached
For CA Rajesh Mehru & Co.
Chartered Accountants

RAJESH MEHRU RAJESH MEHRU 2026.09.02 15:12:44 +05'30'

CA Rajesh Mehru	*Palki Arora*	*Kunal Arora*
Partner	*Director*	*Director*
M.No. 090725	*DIN: 09791271*	*DIN: 09791270*
Place: Ludhiana	*Place: Ludhiana*	*Place: Ludhiana*

Notes to financial statements
As at March 31, 2026
(All amounts in INR. Lakhs, unless otherwise stated)

1. ***GENERAL INFORMATION***

Paramount Dye Tec Limited (the Company) is an unlisted public Company, which was incorporated under the provisions of the Companies Act, 2013 on January 4, 2025 and has its registered office VILLAGE MANGARH, Machiwara Road, Kohara, Ludhiana, Punjab, India, 141112. The Company is engaged in manufacturing of synthetic and blended yarns from recycling the synthetic waste.

The financial statements were approved for issue in accordance with a resolution of directors on May 30, 2026.

2. ***SIGNIFICANT ACCOUNTING POLICIES, SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS AND APPLICABLITY OF Ind AS***

2.1. ***Statement of compliance***

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), and the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) **the Indian Accounting Standards (Ind AS) are applied voluntarily**, *The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Accounting Standards) Rules, 2021 and relevant amendment rules issued thereafter.*

2.2. *The above financial results have been reviewed and recommended by the Audit Committee of the company and approved by the Board of Director of the company at its meeting held on Friday, May 30, 2026 and have been audited by the Statutory auditors.*

2.3. *The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended*

2.4. *During the year, the company has issued 24,30,000 equity shares on October 04, 2025 at Rs. 117.00 to promoter, Promoter group and others, entitling the holder to apply for one equity share of Rs. 10 each at a premium of Rs. 107.00 per share.*

2.5. *Figures for the half-year ended 31st March,2026 and 31st March,2025 are the balancing figures between audited figures in respect of the full financial year ended on those dates and the published reviewed year-to-date figures up to the first half-year of the financial year 2025-2026 and financial year 2024-25*

2.6. *Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.*

2.7. *The company block of assets breaks out due to fire dated xx.08.2025 and the Fixed assets which are purchased in financial year is loss amounting to Rs. 448.27/-in Lakhs.*

2.8. *Basis of preparation and presentation*

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, leasing transactions that are within the scope of AS 19, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2.

2.9. *Revenue Recognition*

Revenue from contracts with customers is recognized when the control of the goods or services is transferred to the customers on satisfaction of distinct performance obligations at the amount of transaction price (net of discounts, rebates etc.), excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Amount disclosed as revenue are net of returns and allowances, trade discounts and rebates.

The Company is generally the principal as it typically controls the goods or services before transferring them to the customer.

The Company disaggregates revenue from contracts with customers by nature of goods and service.

Revenue from rendering of services is recognized over time by measuring the progress toward complete satisfaction of performance obligations at the reporting period.

2.10. *Borrowing costs*

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

2.11. Employee Benefits

Ind AS 19 Employee Benefits deals with all the forms of employee benefits, all forms of consideration given by an enterprise in exchange for the services rendered by employees.

Short Term and other long-term employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, and annual leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Liabilities recognised in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees up to the reporting date.

2.12. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current income tax assets/liabilities for current year is recognized at the amount expected to be paid to and/or recoverable from the tax authorities.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable *temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.*

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

2.13. Property, Plant and equipment (PPE)

Land and buildings held for use in the production or supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses. Freehold land is not depreciated.

The Cost of an item of Property, plant and equipment comprises:

a. its purchase price including import duties and nonrefundable purchase taxes after deducting trade discounts and rebates.

b. any attributable expenditure directly attributable for bringing an asset to the location and the working condition for its intended use and

c. the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

2.14. Leases

The Company as Lessee

The Company's lease asset classes primarily consist of leases for land and buildings. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the *right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.*

The Company as Lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

For operating leases, rental income is recognized on a straight line basis over the term of the relevant lease.

2.15. Inventories

Inventories are valued at cost or net realizable value, whichever is lower. The cost in respect of the various items of inventory is computed as under:

In case of raw materials at weighted average cost plus direct expenses. The cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

In case of stores and spares at weighted average cost plus direct expenses. The cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

In case of work in progress at raw material cost plus conversion costs depending upon the stage of completion.

In case of finished goods at raw material cost plus conversion costs, packing cost, non-recoverable indirect taxes (if applicable) and other overheads incurred to bring the goods to their present location and condition.

In case of by-products at estimated realizable value.

Net realizable value is the estimated selling price in ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

2.16. Provisions and contingent liabilities

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as on asset if it is virtually certain·that reimbursements will be received and amount of the receivable can be measured reliably.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

2.17 Key Sources of Uncertainty

In the application of the Company accounting policies, the management of the Company is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Notes to the Audited Financial Results for the year ended March 31, 2026

For and on behalf of the Board of Directors

Paramount Dye Tec Limited

Kunal Arora

Managing Director

DIN: 09791270

Date: 30.05.2026

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M/S.PARAMOUNT DYE TEC LIMITED
CIN:- U13997PB2024PLC060422
Audited Cash Flow Statement for the Period ended 31 March,2026

(Rs. In Lacs)

PARTICULARS	For year ended March 31, 2026	For Year ended March 31, 2025
Cash Flow From Operating Activities		
Operating Profit before Working Capital Changes	327.63	1,058.40
Adjustments for:		
Depreciation During The Year	100.85	143.15
Operating profit Before Working Capital Changes	**428.47**	**1,201.55**
Adjustment for working Capital changes		
Increase/(Decrease) In Sundry Creditors	166.44	27.57
Increase/(Decrease) In Provision & Payable	2.72	57.42
Increase/(Decrease) In Other Current Liabilities	29.73	20.30
(Increase)/Decrease In Other Current Assets	-1374.79	-1,106.20
(Increase)/Decrease In Stock	-651.31	-1,128.25
(Increase)/Decrease In Sundry Debtors	-672.21	136.35
(Increase)/Decrease In Short Term Advances	-104.48	-18.15
Net cash flow from Working capital changes	-2603.89	-2,066.09
Cash flow from operating Activities	-2175.41	-864.54
Less tax paid	.00	214.81
Net cash flow from Operating Activities	**-2175.41**	**-1,079.35**
Cash flow from Investing Activities		
Purchase of Fixeds Assets	1778.43	-2,063.50
Acquisition & disposal of fixed assets including intangibles;		
Increase/(Decrease) In Non Fixed assets	-3.47	27.84
Increase/(Decrease) In Other Non Current Assets	-	-
Rental Income	-	-
Decrease in Investments	-	-
Net Cash from Investing Activities	**1774.95**	**-2,035.66**
Cash flow from Financing Activities		
Increase in Share Capital	-	692.02
Net Proceeds from Long Term Borrowings	57.34	-
Net Proceeds from Short Term Borrowings	161.39	-
Finance Cost	-85.96	-80.88
Proceeds from Reserves & Surplus	-	2,600.10
Proceeds from Issue of Shares	-	-
Proceeds from Borrowings/(Repayments)	-	-273.51
Net Cash from in Financing Activities	**132.77**	**2,937.73**
Net increase in cash and cash equivalents	-267.68	-177.28
Cash and cash equivalents at beginning of period	320.62	497.90
Cash and Cash Equivalents at end of period	**52.94**	**320.62**

Cash flows are reported using the indirect method, whereby Profit/(Loss) for the year is adjusted for the effect of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts ofcash to be cash equivalents

In terms of our report attached
For Rajesh Mehru & Co
(Chartered Accountant)
FRN:- 011715N

For and on behalf of the Board of Directors
PARAMOUNT DYE TEC LIMITED

Partner
Rajesh Mehru
M.No. 090725
UDIN: 26090725PPOOWK8016
PLACE: Ludhiana
DATED: 30.05.2026

CS CHANDNI
(company secretary)

KUNAL ARORA
(DIRECTOR)
DIN: 09791270

PALKI ARORA
(DIRECTOR)
DIN: 09791271

PARAMOUNT DYE TEC LIMITED
CIN:- L13114PB2024PLC060422
Balance sheet as on March 31, 2026

Amount in Lakhs

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3	1,809.70	3,588.12
Capital work-in-progress			
Financial assets			
(i) Investments	4		
(ii) Security with Electricity Department	5	29.09	29.09
Non current tax assets (net)	14		
Other non-current assets	6	86.75	83.28
Total non - current assets		**1,925.54**	**3,700.49**
Current assets			
Inventories	7	3,536.47	2,885.16
Financial assets			
(i) Investments	8		
(ii) Trade receivables	9	1,843.15	1,170.94
(iii) Cash and cash equivalent	10	52.94	320.62
(iv) Bank balances other than (iii) above	11	-	-
(v) Loans & Advances	12	245.93	141.45
(vi) Other financial assets	13	-	-
Other current assets	15	1,691.71	316.92
Total current assets		**7,370.19**	**4,835.09**
		-	-
Total assets		**9,295.73**	**8,535.58**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	16	694.27	694.27
Other equity	17	5,898.96	5,586.85
Total equity		**6,593.23**	**6,281.12**
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	18	217.99	160.64
Deferred tax liabilities (net)	14	85.96	72.24
Provisions- Gratuity	19	7.08	5.39
Total non-current liabilities		**311.03**	**238.27**
Current liabilities			
Financial liabilities			
(i) Borrowings	20	1,427.28	1,265.89
(ii) Trade payables	21	646.35	479.91
(iii) Other financial liabilities	22	45.80	35.44
Other current liabilities	23	106.21	71.84
Provisions	24	165.83	163.11
Current tax liabilities (net)	14		
Total current liabilities		**2,391.47**	**2,016.19**
Total equity and liabilities		**9,295.73**	**8,535.58**

The above balance sheet should be read in conjunction with the accompanying notes.

In terms of our report attached
For Rajesh Mehru & Co
(Chartered Accountant)
FRN:- 011715N

RAJESH MEHRU
RAJESH MEHRU
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Partner
Rajesh Mehru
M.No. 090725
UDIN: 26090725PPOOWK8016
PLACE: Ludhiana
DATED: 30.05.2026

For and on behalf of the Board of Directors
PARAMOUNT DYE TEC LIMITED

CS CHANDNI
(company secretary)

KUNAL ARORA
(DIRECTOR)
DIN: 09791270

PALKI ARORA
(DIRECTOR)
DIN: 09791271

PARAMOUNT DYE TEC LIMITED

CIN:- L13114PB2024PLC060422

Statement of profit and loss for the year ended March 31, 2026

Amount in Lakhs

Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Income			
Revenue from operations	25	7,379.55	7,728.97
Other income	26	114.91	60.22
Total income		**7,494.46**	**7,789.19**
Expenses			
Cost of Material Consumed:			
Purchase of Stock in Trade		6,723.84	7,457.39
Change in Inventory in WIP,Finished and Traded Goods	28	(651.31)	(1,128.25)
Operational Manufacturing Expenses	27	301.67	83.15
Employee benefit expenses	29	138.58	120.48
Finance costs	30	85.96	80.88
Depreciation	3	100.85	141.62
Other expenses	31	118.65	117.13
Total expenses		**6,818.23**	**6,872.41**
Profit before tax before exceptional items		**676.22**	**916.78**
Exceptional items		448.27	-
Profit before tax after Exceptional Items		**227.95**	**916.78**
Income tax expense	14		
Current tax		-	162.49
Previous year Tax adjustment		-	(120.09)
Deferred tax		13.72	74.09
Total tax expense		**13.72**	**116.49**
Net Profit for the year		**214.23**	**800.29**
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit obligations			
Changes in fair value of FVOCI equity instruments			
Income tax relating to these items			
Total comprehensive income for the year		**214.23**	**800.29**
Earnings per equity share			
Basic and diluted earnings per share	32	**3.09**	**11.53**

The above statement of profit and loss should be read in conjunction with the accompanying notes.

In terms of our report attached
For Rajesh Mehru & Co
(Chartered Accountant)
FRN:- 011715N

RAJESH MEHRU
RAJESH MEHRU
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Partner
Rajesh Mehru
M.No. 090725
UDIN: 26090725PPOOWK8016
PLACE: Ludhiana
DATED: 30.05.2026

For and on behalf of the Board of Directors
PARAMOUNT DYE TEC LIMITED

CS CHANDNI
(company secretary)

KUNAL ARORA
(DIRECTOR)
DIN: 09791270

PALKI ARORA
(DIRECTOR)
DIN: 09791271

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Note 3 : Property, plant and equipment

Amount in Lakhs

	Freehold land	Freehold Building	Plant and equipment	Furniture and fixtures	Intangible Assets/Computers & Printers	Vehicles	Total
Net carrying amount							
Balance as on March 31, 2025	**1,271.08**	**493.06**	**1,576.95**	**81.47**	**3.54**	**162.01**	**3,588.12**
Additions	-	83.90	73.09	4.13	2.19	21.85	185.16
Disposals	-	391.92	1,401.06	67.16	2.59	-	1,862.74
Balance as at March 31, 2026	-	-	-	-	-	-	-
Depreciation charge during the year	-	8.06	77.02	3.56	0.88	11.33	100.85
On disposal	-	-	-	-	-	-	-
Balance as at March 31, 2026	-	8.06	77.02	3.56	0.88	11.33	100.85
Net carrying amount Balance as on 31.03.2026	**1,271.08**	**176.98**	**171.97**	**14.87**	**2.27**	**172.53**	**1,809.70**

PARAMOUNT DYE TEC LIMITED

Statement of changes in equity for the year ended March 31, 2026

A. Equity share capital

As at March 31, 2025	**6,94,26,510.00**
Changes in equity share capital	-
As at March 31, 2026	**6,94,26,510.00**

B. Other equity

Amount in Lakhs

Particulars	Reserves and surplus		Security Premium	Total other equity
	General reserve	Retained earnings	Security Premium	
Balance at April 01, 2023				
Profit for the year	-	354.41	2,675.72	3,030.13
Other Adjustments		(134.20)	-	(134.20)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	**220.22**	**2,675.72**	**2,895.94**
Dividend paid	-	-	-	-
Dividend distribution tax	-	-	-	-
Balance at March 31, 2024	-	**220.22**	**2,675.72**	**2,895.94**
Profit for the year	-	800.29	-	800.29
Other Adjustments		260.45	449.02	709.47
Other comprehensive income for the year	-	-	2,600.10	2,600.10
Total comprehensive income for the year	-	**539.84**	**4,826.80**	**5,586.85**
Dividend paid	-	-	-	-
Dividend distribution tax	-	-	-	-
Balance at March 31, 2025	-	**539.84**	**4,826.80**	**5,586.85**
Profit for the year	-	214.23	-	214.23
Other Adjustments		(97.88)	-	(97.88)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	**312.11**	**4,826.80**	**5,898.96**
Dividend paid	-	-	-	-
Dividend distribution tax	-	-	-	-
Balance at March 31, 2026	-	**312.11**	**4,826.80**	**5,898.96**

The above statement of changes in equity should be read in conjunction with the accompanying notes.

In terms of our report attached
For Rajesh Mehru & Co
(Chartered Accountant)

RAJESH MEHRU
RAJESH MEHRU
2026.09.02
15:14:28 +05'30'

Partner
Rajesh Mehru
M.No. 090725
UDIN: 26090725PPOOWK8016
PLACE: Ludhiana
DATED: 30.05.2026

For and on behalf of the Board of Directors

KUNAL ARORA
(DIRECTOR)
DIN: 09791270

PALKI ARORA
(DIRECTOR)
DIN: 09791271

PARAMOUNT DYE TEC LIMITED
Notes to the financial statements for the year ended March 31, 2026

Amount in Lakhs

Note 16: Equity share capital	As at March 31, 2026	As at March 31, 2025
Authorised		
1,00,000 (March 31, 2024: 1,00,000 April 1, 2023: 1,00,000) Equity shares of Rs. 10/- each	1,200.00	1,200.00
Issued, subscribed and fully paid		
22,451 (March 31, 2025: 10,000, April 1, 2024: 12,451) Equity shares of Rs. 10/- each	2.25	2.25
4490200 Bonus shares of Rs. 10 each(200 Shares for every 1 share) (June 07, 2024 :4490200) Equity Shares of Rs. 10/- each	449.02	449.02
2430000 Public issue shares of Rs. 10 each (October 04, 2025,: 2430000) Equity Shares of Rs. 10/- each	243.00	243.00
Total	694.27	694.27

Rights, preferences and restrictions attached to equity shares
The Company has one class of equity share having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. The dividend

Reconciliation of the number of shares	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Balance at the beginning of the year	22,451.00	2.25	10,000.00	1.00
Issued during the year	69,20,200.00	692.02	12,451.00	1.25
Balance at the end of the year	69,42,651.00	694.27	22,451.00	2.25

Details of shares held by the holding company, ultimate holding company and their susidiaries:

Name of shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of shares	%	No. of shares	%
Sh. Kunal Arora	35,72,200.00	0.51	17,861.00	0.51

Details of shareholders holding more than 5% shares in the Company:

Name of shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of shares	%	No. of shares	%
Sh. Kunal Arora	35,72,200.00	0.51	17,861.00	0.80
Smt. Palki Arora	9,16,800.00	0.13	4,584.00	0.20

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Note 5 : Non current financial assets - Loans	As at March 31, 2026	As at March 31, 2025
Security Deposits	29.09	29.09
Total	**29.09**	**29.09**

Note 6 : Other non current assets	As at March 31, 2026	As at March 31, 2025
Other Current Assets	30.00	30.00
FDR A/C	56.75	53.28
Total	**86.75**	**83.28**

Note 7 : Inventories	As at March 31, 2026	As at March 31, 2025
Raw materials		
Finished goods	3,536.47	2,885.16
Stores and spares and packing materials		
Total	**3,536.47**	**2,885.16**

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Amount in Lakhs

Note 9 : Trade receivables	As at March 31, 2026	As at March 31, 2025
Secured, considered good	1,843.15	1,155.79
Less: Allowance for doubtful debts	-	(15.15)
Total	**1,843.15**	**1,170.94**

Note 10 : Cash and cash equivalents	As at March 31, 2026	As at March 31, 2025
Cash on hand including imprest	51.45	28.97
Balances with banks in current account	1.49	291.65
Cheques in hand		-
Total	**52.94**	**320.62**

Note 11: Bank balances other then cash and cash equivalents	As at March 31, 2026	As at March 31, 2025
Unpaid dividend accounts		
Total		

Note 12 : Current financial assets - Loans	As at March 31, 2026	As at March 31, 2025
Intercorporate deposits to related party	130.58	118.68
Intercorporate deposits to other companies	78.11	20.24
Total	**208.70**	**138.92**

Note 15 : Other current assets	As at March 31, 2026	As at March 31, 2025
Balances with government authorities	1,691.71	316.92
	1,691.71	**316.92**

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Amount in Lakhs

Note 18: Non current financial liabilities - Borrowings	As at March 31, 2026	As at March 31, 2025
Secured Term Loan from Bank	217.99	160.64
Total	**217.99**	**160.64**

Note 19: Non Current - Provisions	As at March 31, 2026	As at March 31, 2025
For employee benefits		
Provision for Gratuity	7.08	5.39
Provision for leave encashment and compensated absence		
Total	**7.08**	**5.39**

Note 20: Current financial liabilities - Borrowings	As at March 31, 2026	As at March 31, 2025
Secured		
Cash credit (From Axis Bank)	1,427.28	1,265.89
Working Capital (Indian Infotech Solutions)		
Total	**1,427.28**	**1,265.89**

Note 21: Trade Payables	As at March 31, 2026	As at March 31, 2025
Due to micro enterprise and small enterprises	646.35	211.79
Dues to others		268.11
Total	**646.35**	**479.91**

This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) has been determined to the extent such parties have been identified on the basis of information available with the Company and relied upon by the auditors

Note 22: Other Current financial liabilities	As at March 31, 2026	As at March 31, 2025
Current maturities of long term borrowings	24.62	21.57
Deposits received from customers	21.18	13.87
Total	**45.80**	**35.44**

Note 23: Current - Other liabilities	As at March 31, 2026	As at March 31, 2025
Statutory dues	37.45	29.62
Audit Fees Payable	2.19	5.19
Other Payables	64.20	29.72
Payable to employees	2.37	7.31
Total	**106.21**	**71.84**

Note 24:Current - Provisions	As at March 31, 2026	As at March 31, 2025
Provision for gratuity	3.35	0.63
Provision for Income Tax (AY 24-25)	-	
Provision for Income Tax (AY 25-26)	162.49	162.49
Total	**165.83**	**163.11**

PARAMOUNT DYE TEC LIMITED
Notes to the financial statements for the year ended March 31, 2026

Amount in Lakhs

Note 25: Revenue from operations	Year ended 31 March, 2026	Year ended 31 March, 2025
Sale of Services	7,379.55	7,728.97
Other operating revenues		
Total	**7,379.55**	**7,728.97**

Note: Sales of Services	Year ended 31 March, 2026	Year ended 31 March, 2025
Sale of Products	7,330.28	7,728.97
Commission	49.27	-
	7,379.55	**7,728.97**

Note 26: Other income	Year ended 31 March, 2026	Year ended 31 March, 2025
Rent Received	43.20	43.20
Interest Received	3.86	1.65
Insurance In Transit	0.08	0.04
Loading & Unloading Charges	-	0.08
Rebate & Discounts	65.07	0.10
Recovery from Expected credit Loss	-	15.15
AXIS MAX LIFE INSURANCE LTD Term Plan	2.70	-
Total	**114.91**	**60.22**

Note 27: Operational Manufacturing Expenses	Year ended 31 March, 2026	Year ended 31 March, 2025
Generator Running Expenses	0.02	0.50
Cartage Inward	1.17	0.45
Consumables Expenses	0.41	0.35
Electricity Expenses	94.26	29.39
Job Work Charges	-	1.04
Machinery Repair & Maintenance	5.69	1.27
Packing Expenses	117.56	5.59
Wages	80.61	44.56
Dismentelling Expenses	1.95	-
	-	-
Total	**301.67**	**83.15**

Note 28: Cost of materials consumed:	Year ended 31 March, 2026	Year ended 31 March, 2025
Opening Stock of Materials	2,885.16	1,756.91
Add: Purchase of Materials	6,723.84	7,457.39
Less: Closing Stock of Materials	3,536.47	2,885.16
	-	-
Total	**6,072.53**	**6,329.14**

Note 29: Employee benefits expenses	Year ended 31 March, 2026	Year ended 31 March, 2025
Salaries and incentives	24.98	12.86
Gratuity Expenses	4.42	1.55
Director's Remuneration	102.96	103.20
HRA	3.56	0.56
ESI	0.58	0.58
Labour Welfare Fund	0.05	0.05
Staff Welfare Expenses	1.14	1.28
Provident Fund	0.89	0.39
	-	-
Total	**138.58**	**120.48**

Note 30: Finance cost	Year ended 31 March, 2026	Year ended 31 March, 2025
Bank charges & Bank Interest	67.92	69.62
Interest to Other Loans	18.04	11.26
	-	
Total	**85.96**	**80.88**

Note 31 : Other expenses	Year ended 31 March, 2026	Year ended 31 March, 2025
Audit Fee-IPO	-	5.00
Advertisement Expenses (IPO)	0.74	2.77
Audit Fees	2.00	-
Building Repairs & Maintenance	1.09	0.88
Car Running Expenses	3.40	5.70
Cartage Outward	1.56	0.11
Commission Expenses	8.44	2.26
Computer Expenses	0.72	0.54
Courier Charges	0.00	0.04
CSR Expenses	19.00	-
Electric Repair & Maintenance	1.30	1.05
Fees & Taxes	0.54	5.95
Forklift Running Expenses	0.42	0.18
General Expenses	0.00	2.23
Legal & Professional Charges	31.95	44.89
Local Conveyance	-	0.06
Loading Charges	-	0.41
Office Expenses	0.10	0.06
Medical Expenses	-	1.12
Pooja & Festival Expenses	0.01	3.26
Printing & Stationery Expenses	0.19	0.86
Rebate & Discount	-	7.37
Rent Expenses	8.13	11.13
Insurance Exp	12.96	0.12
Interest on Tds	0.04	0.66
Scooter Running & Maintenance	0.49	10.25
Security Services	10.66	0.88
Telephone Expenses	0.73	1.59
INEILGIBLE INPUT IGST	0.41	-
INELIGIBLE INPUT CGST	1.33	-
INELIGIBLE INPUT SGST	1.33	-
Tempo Running Expenses	2.57	7.68
Tour & Travelling Charges	8.53	0.11
Total	**118.65**	**117.13**

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Amount in Lakhs

Note 6: Other Non Current Assets	Year ended 31 March, 2026	Year ended 31 March, 2025
Vatsa Capital Venture Pvt Ltd- (ICD)	30.00	30.00
FDR With Axis Bank	56.75	53.28
Total	**86.75**	**83.28**

Note 10: CASH & BANK BALANCE	Year ended 31 March, 2026	Year ended 31 March, 2025
Cash In hand	46.00	26.24
Imperest Account	5.45	2.73
Sub Total	**51.45**	**28.97**
Bank Balance		
Axis Bank #924020055076367	0.42	0.42
Axis Bank #924020001963080	0.91	290.59
Axis Bank #921030007034164	0.16	0.64
Sub Total	**1.49**	**291.65**
	-	
Total	**52.94**	**320.62**

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Note 12: OTHER LOAN & ADVANCES	Year ended 31 March, 2026	Year ended 31 March, 2025
Loan To Employees	0.06	0.66
Advances To Employees	0.05	-
Prepaid Insurance	1.99	0.95
Advance to Professionals	4.29	-
Sub Total	**6.39**	**1.61**
Advances against Assets		
Krishna Automobiles	0.50	-
Roop Construction Co.	71.23	18.63
Sub Total	**71.73**	**18.63**
Advance to Suppliers		
CAMTEX OVERSEAS	0.92	0.04
DRAFT AIR INDIA PVT. LTD.	4.50	-
K.K. Impex	50.00	50.00
LAKSHMI OVERSEAS	-	2.50
Winning Industries	80.58	68.68
PREMIER EVOLVICS PRIVATE LIMITED	2.50	-
RIETER INDIA PVT. LTD.	2.11	-
SWADESHI WOOLLEN & SPINNING MILLS	5.21	-
TRUETZSCHLER INDIA PRIVATE LIMITED	2.00	-
WINGMAN HOSIERY MILLS	20.00	-
Sub Total	**167.82**	**121.22**
Total	**245.93**	**141.45**

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Note 15: Other current assets	Year ended 31 March, 2026	Year ended 31 March, 2025
Gst Refund Receivable (CGST/SGST)	-	187.25
GST Not Shown in 2B	18.23	17.29
TCS Receivable AY 25-26	1.76	1.76
TCS Receivable (AY 27-26)	0.25	-
TCS Receivable (AY 27-26) on Commission	0.99	-
TDS not shown in 26AS	0.93	0.93
TDS Receivable (Ass Yr 25-26)	4.09	4.09
TDS Receivable (Ass Yr 25-26) on Rent	0.86	0.86
TDS Receivable (Ass Yr 25-26) on Rent	0.86	-
TDS Receivable (Ass Yr 26-27)	4.55	-
TDS Receivable (Ass Yr 26-27) Tata Capital	0.55	-
Electronic Cash Ledger CGST	0.63	-
Electronic Cash Ledger SGST	0.63	-
InputCGST	-	7.57
Input SGST	-	7.57
Electronic Credit Ledger CGST	60.42	47.70
Electronic Credit Ledger SGST	55.79	41.88
TDS Receivable on commision 94H AY 24-25	-	-
Insurance Claim Receivables (Agaisnt Fire)	1,541.14	-
Total	**1,691.71**	**316.92**

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Note 18: Non current financial liabilities - Borrowings	Year ended 31 March, 2026	Year ended 31 March, 2025
HDFC Bank Ltd (BMW)	20.72	106.95
HDFC Bank Ltd (BMW) 135584572	93.37	25.40
HDFC Bank Ltd (Kia) 121721069	1.66	5.44
TATA Capital Financial Service 21869465	40.45	44.43
HDFC BANK LTD (TEMPOO)	14.67	-
Unsecured Loans		
Kunal Arora	71.75	-
Total	**242.61**	**182.21**

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Note 22: OTHER CURRENT LIABLITIES	Year ended 31 March, 2026	Year ended 31 March, 2025
Deposits Received From Customers		
BJS Spinners	1.35	1.35
Krishna Enterprises	13.48	3.68
MVM Fabrics	-	1.12
Ravi Woollen Mills Pvt Ltd	-	7.72
Devmila Trdaers	3.97	-
Deepak Brothers	2.14	-
Bansal Spinning mills	0.24	-
Total	**21.18**	**13.87**

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2026

Note 22: OTHER CURRENT LIABLITIES	Year ended 31 March, 2026	Year ended 31 March, 2025
Statutory dues		
ESI payable	0.04	0.11
PF Payable	0.10	0.08
Labour Welfare Fund Payable	0.08	0.08
Professional Tax	0.06	0.36
Output Cgst	7.77	3.24
Output Sgst	7.77	3.24
Output Igst	12.95	12.95
TCS on Sale	-	0.18
TDS on Interest (194A)	3.85	3.85
TDS on Interest (194A) Tata Capital Loan	0.55	-
TDS on Commission (194H)	0.03	0.02
TDS on Contractor (194C)	0.54	0.01
TDS on Professional Charges	2.25	1.57
TDS on Purchase (194Q)	0.99	0.79
TDS on Salary	-	3.02
Electricity Expense Payable	0.46	-
Interest on Tds payable	-	0.12
Sub Total	**37.45**	**29.62**
Other Payables		
Interest Payable on Cc And Other	8.27	5.83
Cheque Issued But Not Clear in Bank	0.22	-
Director Remmuneration	55.70	23.90
Sub Total	**64.20**	**29.72**

7 TRADE RECEIVABLE (Unsecured and Considered Good)

	31.03.2026	31.03.2025
Trade Receivables		
-Outstanding for a period of more than 6 months	1,474.73	1,035.56
-Others	368.42	250.95
Trade receivables which have significant increase in credit risk	-	-
Credit Impaired	-	-
-Others	-	-
Less : Provision	-	(115.58)
Less : Provision	-	(15.15)
Total	1,843.15	1,155.79

Trade Receivables Ageing schedule as on 31st March, 2026

Amount in Lakhs

Particulars	Outstanding for the following periods from due date of payment*					> 3 year	Total
	< 6 months	6 months - 1 year	1-2 years	2-3 years	> 3 years		
(i) Undisputed Trade receivables – considered good	1,474.73	132.93	235.49	-	-	-	1,843.15
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade receivables – considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
Total	1,474.73	132.93	235.49	-	-	-	1,843.15
Less : Provision for Doubtful Debts	-	-	-	-	-	-	-
Total	1,474.73	132.93	235.49	-	-	-	1,843.15

* Net of Provision

Trade Receivables Ageing schedule as on 31st March, 2025

Amount in Lakhs

Particulars	Outstanding for the following periods from due date of payment*					> 3 year	Total
	< 6 months	6 months - 1 year	1-2 years	2-3 years	> 3 years		
(i) Undisputed Trade receivables – considered good	1,035.56	-	250.95	-	-	-	1,286.52
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade receivables – considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
Total	1,035.56	-	250.95	-	-	-	1,286.52
Less : Provision for Doubtful Debts	-	-	-	-	-	-	115.58
Total	1,035.56	-	250.95	-	-	-	1,170.94

* Net of Provision

M/S.PARAMOUNT DYE TEC LIMITED

LIST "E" OF SUNDRY DEBTORS AS ON 31.03.2026 (Amount in Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good	-	1,474.73	132.93	235.49	-	-	1,843.15
Undisputed-considered good-MSME		-	-	-	-	-	-
Undisputed-considered doubtful	-	-	-	-	-	-	-
Disputed-considered good	-	-	-	-	-	-	-
Disputed-considered doubtful	-	-	-	-	-	-	-
Total Trade Receivables	-	1,474.73	132.93	235.49	-	-	1,843.15

Particular	AMOUNT	0M-6M	6M-12M	12M-24M	24M-36M	More than 36M	Total
BAJAJ & SONS		45.35	-	-	-	-	45.35
GOYAL YARN AGENCY	-	-	3.66	-	-	-	3.66
JAI VEER TRADERS	-	-	1.26	-	-	-	1.26
MRIDUL YARNS (INDIA)	-	-	0.24	-	-	-	0.24
R.K. OSWAL HOSIERY FACTORY	-	-	0.35	-	-	-	0.35
SHREE ROOP JI TRADERS	-	-	0.70	-	-	-	0.70
S. S. JAIN KNITS PRIVATE LIMITED	-	-	1.05	-	-	-	1.05
DEVEX JURIS	-	-	-	-	-	-	-
DHRUV TRADERS	-	-	-	1.91	-	-	1.91
EXCELSIOR TRADING CO.	-	0.18	-	-	-	-	0.18
G.S. ENTERPRISES	-	44.10	-	-	-	-	44.10
JC ACRYLICS	-	-	-	-	-	-	-
JINDAL FABRICS	-	-	-	-	-	-	-
MAHARAJA WOOL AND FIBRES	-	-	-	0.07	-	-	0.07
MAKKAR TEXTILE	-	-	-	1.45	-	-	1.45
MASTER CHOICE	-	0.02	-	-	-	-	0.02
M V M FABRICS	-	214.29	-	-	-	-	214.29
PARAMOUNT SYNTEX LTD(IMPORT)	-	50.11	-	172.45	-	-	222.56
PARVIN & NAVEEN SHWAL EMPORIUM	-	418.14	-	-	-	-	418.14
P.H. WOOLTEX	-	-	-	0.37	-	-	0.37
RAVI WOOLLEN MILLS PVT. LTD.	-	84.87	-	-	-	-	84.87
ROSY WOOLEN MILLS PVT.LTD		0.65	-	-	-	-	0.65
ROZY GARMENTS		-	-	20.85	-	-	20.85
SHIVA TEXFABS LIMITED		67.91	-	-	-	-	67.91
SHREE MAHAVIR INTERNATIONAL		68.50	-	-	-	-	68.50
SHREYA STRIPS PRIVATE LIMITED		-	123.97	-	-	-	123.97
S K ENTERPRISES		-	1.70	-	-	-	1.70
SNEHA TRADING CO		-	-	2.31	-	-	2.31
SQUARE TEXTILE VENTURES PRIVATE LIMITED		0.18	-	-	-	-	0.18
SUDHARMA CLOTHING CO. PVT. LTD.		54.13	-	-	-	-	54.13
SUMIT FABRICS		-	-	-	-	-	-
U.K. WOOL AGENCIES		0.11	-	-	-	-	0.11
VAISHNAVI TRADING CO.		-	-	36.08	-	-	36.08
WELLDONE COTTEX PVT. LTD.		426.18	-	-	-	-	426.18
		-	-	-	-	-	-
TOTAL	-	**1,474.73**	**132.93**	**235.49**	-	-	**1,843.15**

M/S.PARAMOUNT DYE TEC LIMITED

LIST "E" OF SUNDRY DEBTORS AS ON 31.03.2025 (Amount in Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good	-	1,035.56	-	250.95	-	-	1,286.52
Undisputed-considered good-MSME		-	-	-	-	-	-
Undisputed-considered doubtful	-	-	-	-	-	-	-
Disputed-considered good	-	-	-	-	-	-	-
Disputed-considered doubtful	-	-	-	-	-	-	-
Total Trade Receivables	**-**	**1,035.56**	**-**	**250.95**	**-**	**-**	**1,286.52**

Particular	AMOUNT	0M-6M	6M-12M	12M-24M	24M-36M	More than 36M	Total
Amit Sales Corporation	2.40	2.40	-	-	-	-	2.40
Bansal Spinning & Mills Pvt Ltd	85.32	85.32	-	-	-	-	85.32
Dhruv International	5.32	5.32	-	-	-	-	5.32
G S Enterprises	168.48	168.48	-	-	-	-	168.48
Gupta Shivam Dyeing Processors	131.76	131.76	-	-	-	-	131.76
JC Acrylics	22.86	22.86	-	-	-	-	22.86
Maharaja Wool and Fibers	0.07	-	-	0.07	-	-	0.07
Makakr Textiles	1.45	-	-	1.45	-	-	1.45
Parmount Syntex Pvt Ltd	223.57	-	-	180.37	-	-	180.37
Parvin & Naveen Shwal Emporium	446.28	446.28	-	-	-	-	446.28
P H Wooltex	31.75	31.75	-	-	-	-	31.75
Provident Textiles	7.74	7.74	-	-	-	-	7.74
P V Singhania & Co.	6.28	6.28	-	-	-	-	6.28
Rosy Woollen Mills Pvt Ltd	0.73	0.73	-	-	-	-	0.73
Rozy Garments	20.85	20.85	-	-	-	-	20.85
Seema Textiles Mill	0.56	-	-	0.56	-	-	0.56
Shiva Texfabs Ltd	67.19	67.19	-	-	-	-	67.19
Shree Mahavir International	68.50	-	-	68.50	-	-	68.50
Sneha Trading Co	2.31	2.31	-	-	-	-	2.31
Swadeshi Woollen & Spinning Mills	0.20	0.20	-	-	-	-	0.20
Vaishnavi Tradfing Co.	36.08	36.08	-	-	-	-	36.08
	-	-	-	-	-	-	-
TOTAL	1,329.72	1,035.56	-	250.95	-	-	1,286.52

19 TRADE PAYABLE

	31.03.2026	31.03.2025
Outstanding dues to Micro, Small & Medium Enterprises (MSME)	646.35	211.79
Outstanding dues to other than Micro, Small & Medium Enterprises (MSME)	.00	268.11
Unbilled Dues		
Total	646.35	479.91

Trade Payables Ageing as on 31st March, 2026

Amount in Lakhs

Particulars	Not Due	Outstanding for the following periods from due date of				Total
		< 1 year	1-2	2-3 years	> 3 years	
MSME		638.72		7.63	-	646.35
Others	-	.00			-	.00
Disputed-MSME		.00				.00
Disputed-Others		.00				
Total		638.72				646.35

Trade Payables Ageing as on 31st March, 2025

Amount in Lakhs

Particulars	Not Due	Outstanding for the following periods from due date of				Total
		< 1 year	1-2 years	2-3 years	> 3 years	
MSME		211.79				211.79
Others	-	268.11			-	268.11
Disputed-MSME						.00
Disputed-Others						
Total		479.91				479.91

PARAMOUNT DYE TEC LIMITED
Notes to Standalone Financial Statements For The Year Ended March 31, 2026

Note 9: Related Party Disclosures
Following are the Related Parties & transactions entered with related parties for the year:

(A) Names of related parties and related party relationship

(i) Holding Company
Paramount Dye Tec Limited

(ii) Key Managerial Personnel & the relatives
Kunal Arora
Palki Arora
Rupesh

(iii) Associate Company
Winning Industry
Welldone Cottex Private Limited

(B) Transactions With Related Parties During The Year

Amount in Rs.

	As at March 31, 2026			**As at March 31, 2025**		
Particulars	**Holding Company**	**Associate Company**	**Key Managerial Personnel & the relatives***	**Holding Company**	**Associate Company**	**Key Managerial Personnel & the relatives***
Sale of Services/Rental Income						
Paramount Syntex Limited		43.20				43.20
Paramount Syntex Limited-Sale of Services	-	.00	-	-	-	1290.00
	-	-	-	-	-	-
Purchase						
Paramount Syntex Limited	-	2.04	-			
Welldone Cottex Pvt Ltd	-	774.41	-	-	-	-
Welldone Cottex Pvt Ltd		49.27				
Director Remuneration						
Kunal Arora	-	-	96.00	-	-	60.00
Palki Arora	-	-	48.00	-	-	30.00
Rupesh			5.04			4.46

(C) Balance Outstanding

Particulars	As at March 31, 2026			As at March 31, 2025		
	Holding Company	Associate Company	Key Managerial Personnel & the relatives*	Holding Company	Associate Company	Key Managerial Personnel & the relatives*
Trade Receivables						
	-	-	-	-	-	-
Trade Payable						-
	-	-	-	-	-	-
	-	-	-	-	-	-

PARAMOUNT DYE TEC LIMITED

CIN:- L13114PB2024PLC060422

Notes to Accounts - Disclosure of Ratios pursuant to Regulation 52(4) read with Part A of Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

for the year ended March 31, 2026

Sr. No.	Ratio	As at / for the year ended March 31, 2026	As at / for the year ended March 31, 2025	% Variance	Explanation for variance exceeding 25%
1	**Current Ratio** (Current Assets / Current Liabilities) (in times)	3.08	2.40	28.4%	Increase is mainly on account of higher Other Current Assets (Rs. 1,691.71 lakhs vs Rs. 316.92 lakhs) and higher Inventories, as against a proportionately lower increase in Current Liabilities.
2	**Debt-Equity Ratio** (Total Debt / Shareholders' Equity) (in times)	0.25	0.23	8.9%	Not applicable - variance is below 25%.
3	**Return on Equity Ratio** (Net Profit after tax / Average Shareholders' Equity)	3.33%	12.74%	(73.9)%	Decrease is on account of significantly lower Net Profit for the year, which was impacted by an exceptional item of Rs. 448.27 lakhs debited during the year (no exceptional item in the previous year).
4	**Inventory Turnover Ratio** (Cost of Goods Sold / Average Inventory) (in times)	1.89	2.19*	(13.7)%	Not applicable - variance is below 25%. *Previous year figure computed using closing inventory only, as opening (FY 2023-24) balance is not available from the statements on hand.
5	**Trade Receivables Turnover Ratio** (Revenue from Operations / Average Trade Receivables) (in times)	4.90	6.60*	(25.8)%	Decrease is mainly due to higher outstanding Trade Receivables (Rs. 1,843.15 lakhs vs Rs. 1,170.94 lakhs) as at year end, coupled with marginally lower Revenue from Operations. *Previous year figure computed using closing balance only, as opening (FY 2023-24) balance is not available.
6	**Trade Payables Turnover Ratio** (Purchases / Average Trade Payables) (in times)	11.94	15.54*	(23.2)%	Not applicable - variance is below 25%. *Previous year figure computed using closing balance only, as opening (FY 2023-24) balance is not available.
7	**Net Capital Turnover Ratio** (Revenue from Operations / Working Capital) (in times)	1.48	2.74	(46.0)%	Decrease is on account of a substantial increase in Working Capital, mainly Other Current Assets and Inventories, not matched by a proportionate increase in Revenue from Operations.
8	**Net Profit Ratio** (Net Profit after tax / Revenue from Operations)	2.90%	10.36%	(72.0)%	Decrease is mainly on account of an exceptional item of Rs. 448.27 lakhs debited during the year and lower operating profit, as against no exceptional item in the previous year.
9	**Return on Capital Employed** (EBIT / Capital Employed)	3.81%	12.94%	(70.6)%	Decrease is mainly due to lower EBIT for the year on account of the exceptional item and reduced operating profitability, while Capital Employed increased over the

Sr. No.	Ratio	As at / for the year ended March 31, 2026	As at / for the year ended March 31, 2025	% Variance	Explanation for variance exceeding 25%
	[Capital Employed = Shareholders' Equity + Total Debt]				previous year.

Notes:

1. Figures for FY 2024-25 marked with (*) have been computed using the closing balance as at March 31, 2025 in place of an average, since the opening balance as at April 1, 2024 (FY 2023-24 closing) was not available from the financial statements on hand. Ratios for FY 2025-26 have been computed on an average basis using opening (i.e. FY 2024-25 closing) and closing balances.
2. The above ratios have been computed based on the Audited Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement of the Company for the year ended March 31, 2026, together with comparative figures for the year ended March 31, 2025.
3. Explanation has been provided for variances exceeding 25% between FY 2025-26 and FY 2024-25, as required.