



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: 30.05.2026

To

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

Symbol: PARAMOUNT
ISIN NO.: INE0TG801013

**Sub: Financial Results for the Half Year and Year ending on 31st March, 2026
(Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements)
Regulation, 2015.**

Dear Sir/Madam,

We hereby inform you that, in compliance with Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of the company, at their Meeting held on Saturday, 30th May, 2026, has inter-alia, discussed and approved the following matters:

1. Audited Financial Results

The Board of Directors has considered and approved the Standalone Audited Financial Results of the Company for the half year and financial year ended 31st March, 2026. A copy of the said Standalone Audited Financial Results along with the Independent Auditor's Report thereon is enclosed herewith.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company have issued an Audit Report containing an unmodified opinion on the Standalone Audited Financial Results of the Company for the financial year ended 31st March, 2026.

Note: The financial statements are being re-submitted as the previously uploaded version contained an inadvertent error in the date of signing. No other changes have been made, and the financial statements remain identical in all respects except for the correction of the signing date.

This is for your information and records

Yours faithfully,
For PARAMOUNT DYE TEC LIMITED

Kunal Arora
Managing Director
DIN: 09791270

Encl: As above

Factory: Village Koom Khurd, Jhalan Road, Koom Kalan, Ludhiana-141126



Rajesh Mehru & Co
Chartered Accountants

Tel. No: 0161-4613428,4417849
2761/II, Gurdev Nagar,
Imperial Hotel Street,
Pakhawal Road, Ludhiana,141001
Mail: Rajesh_Mehru@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT ON ANNUAL AUDITED FINANCIAL RESULTS

Pursuant to Regulation 33 of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors
Paramount Dye Tec Limited

Village Mangarh, Machiwara Road, Kohara, Ludhiana – 141112

Opinion

We have audited the accompanying Statement of Annual Audited Financial Results (hereinafter referred to as "the Statement") of Paramount Dye Tec Limited (hereinafter referred to as "the Company"), CIN: L13114PB2024PLC060422, for the year ended 31st March, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the year ended 31st March, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Exceptional Item — Write-off / Impairment of Fixed Assets

We draw attention to the Statement of Profit and Loss for the year ended 31st March, 2026, wherein the Company has recognised an Exceptional Item of Rs. 448.27 Lacs. This exceptional item represents a write-off / impairment charge on Property, Plant and Equipment and has been charged to the Profit and Loss Account, resulting in the reduction of Profit Before Tax from Rs. 676.22 Lacs to Rs. 227.95 Lacs. Consequent to this, the Net Block of Property, Plant and Equipment has reduced from Rs. 3,588.12 Lacs as at 31st March 2025 to Rs. 1,809.70 Lacs as at 31st March 2026 — a reduction of approximately 50% in one financial year. We have been given to understand by the Management that this write-off relates to assets that are no longer in productive use. The nature, basis of valuation and details of such write-off are set out in the Notes to Accounts enclosed separately. Our opinion is not modified in respect of this matter

Going Concern Assessment

The Management of the Company has, represented to us that it has assessed the Company's ability to continue as a going concern and is confident that the Company will be able to meet its obligations as they fall due for the foreseeable future, through the following mitigating measures: (i) expected proceeds from the Insurance Claim; (ii) continued support from existing bankers and financial institutions; (iii) anticipated improvement in revenue from operations in the forthcoming year; and (iv) realisation of advances and other current assets in the normal course of business. Based on the above representations and the audit evidence obtained by us, and considering the mitigating plans of the Management, we have not identified any material uncertainty that casts significant doubt on the Company's ability to continue as a going concern. Accordingly,



the financial results have been prepared on the going concern basis. Our opinion is not modified in respect of this matter

Other Matter

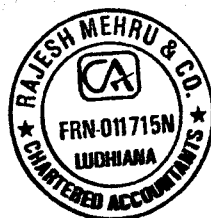
The Statement includes the financial results / comparative figures for the corresponding year ended 31st March, 2025, which were audited by us, and our audit report dated 30th May, 2025 expressed an unmodified opinion on those results. Our opinion on the current year's Statement is not modified in respect of the comparative figures.

Management's and Board of Directors' Responsibilities for the Financial Results

This Statement has been prepared on the basis of the annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



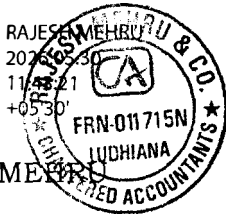
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

For Rajesh Mehru & Co,
Chartered Accountants

RAJESH
MEHRU



CA RAJESH MEHRU
Partner
M.No.090725
FRN: 011715N
UDIN: 26090725PPOOWK8016

Date: 30.05.2026
Place: Ludhiana

M/S.PARAMOUNT DYE TEC LIMITED
CIN: L13114PB2024PLC060422
Audited Statement of Assets & Liabilities as on 31.03.2026

(Rs. In Lacs)

Sr.No.	Particulars	For year ended	For year ended March
		March 31,2026	31,2025
		Audited	Audited
	I ASSETS		
1	Non-Current Assets		
	(a)Property, Plant and Equipment	1809.70	3588.12
	(b)Right to use assets		
	(c)Capital Work-In-Progress		
	(d)Intangible Assets		
	(e)Financial Assets		
	(i) Investments		
	(ii) Other Financial Assets	29.09	29.09
	(f) Deferred Tax Assets (net)	-	-
	(g) Other Non-Current Assets	86.75	83.28
	Total Non - Current Assets	1925.54	3700.49
2	Current Assets		
	Inventories		
	(a)Inventory	3536.47	2885.16
	(b)Financial Assets		
	(i) Trade Receivables	1843.15	1170.94
	(ii) Cash And Cash Equivalent	52.94	320.62
	(iii) Bank Balances Other Than (ii) Above		
	(iv) Loans & Advances	245.93	141.45
	(v) Others Financial Assets		
	(vi) Contract Assets		
	(c)Current Tax Assets (net)		
	(d)Other Current Assets	1691.71	316.92
	Total Current Assets	7370.19	4835.09
	Total Assets	9295.73	8535.58
	II EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	694.27	694.27
	(b) Other Equity	5898.96	5586.85
	Equity attributable to owners	6593.23	6281.12
	Non Controlling Interest		
	Total Equity	6593.23	6281.12
2	Liabilities		
	Non-Current Liabilities		
	(a)Financial Liabilities		
	(i) Borrowings	217.99	160.64
	(ia) Lease Liabilities		
	(ii) Other Financial Liabilities		
	(b)Provisions	7.08	5.39
	(c)Deferred Tax Liabilities (net)	85.96	72.24
	(d) Other Non Current Liabilities		
	Total Non-Current Liabilities	311.03	238.27
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1427.28	1265.89
	(ii) Lease Liabilities		
	(iii) Trade Payables		
	Due to Micro, Small & Medium Enterprises	646.35	211.79
	Dues to Others	.00	268.11
	(iv) Other Financial Liabilities	45.80	35.44
	(v) Contract Liability		
	(b) Other Current Liabilities	106.21	71.84
	(c) Provisions	165.83	163.11
	(d) Current Tax Liabilities (net)		
	Total Current Liabilities	2391.47	2016.19
	Total Equity and Liabilities	9295.73	8535.58

For & Behalf of Board of Directors
M/S.PARAMOUNT DYE TEC LIMITED


KUNAL ARORA
Managing Director

DIN No- 09791270
DATE:- 30-05-2026
Place :LUDHIANA

M/S.PARAMOUNT DYE TEC LIMITED
CIN:- L13114PB2024PLC060422
Profit and Loss Statement for the Period 31st March 2026

Statement of Audited Financial Results for period ended 31 March, 2026 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

(Rs. In Lacs)


Particulars	Six Months Ended			Year Ended	
	For Half Year ending March 31, 2026	For Half Year ending September 30, 2025	For Half Year ending March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from operations	4289.48	3090.06	4502.61	7379.55	7728.97
Other income	31.67	83.24	53.02	114.91	60.22
Total Revenue (I + II)	4321.15	3173.31	4555.62	7494.46	7789.19
Expenses:					
Purchase of Stock in Trade	3892.31	2831.53	4773.71	6723.84	7457.39
Changes in Inventories of Stock in Trade	-378.82	-272.49	-1025.71	-651.31	-1128.25
Manufacturing Expenses	190.33	111.34	62.91	301.67	83.15
Employee benefits expense	42.22	96.35	54.16	138.58	120.48
Finance costs	42.64	43.31	9.26	85.96	80.88
Depreciation and amortization expense	51.26	49.59	91.41	100.85	141.62
Other Expenses	49.53	69.12	86.16	118.65	117.13
Total Expenses	3889.47	2928.76	4051.90	6818.23	6872.41
Profit before tax before exceptional items	431.68	244.55	503.72	676.22	916.78
Exceptional items	448.27	-	-	448.27	-
Profit before tax after Exceptional Items	-16.60	244.55	503.72	227.95	916.78
Tax expense:					
Current tax	-67.17	67.17	58.52	.00	162.49
Deferred tax charge / (credit)	13.72	.00	.00	13.72	74.09
Previous Period's Tax	39.09	-39.09	.00	.00	-120.09
Total Tax Expenses	-14.35	28.08	58.52	13.72	116.49
Profit after tax	-2.24	216.47	445.20	214.23	800.29
Other Comprehensive Income (OCI)	-	-	-	-	-
Items that will not be reclassified to Profit & Loss:					
Re-measurement gain / (loss) on defined benefit plans	-	-	-	-	-
Effect of Income Tax	-	-	-	-	-
Other Comprehensive Income, net of tax	-	-	-	-	-
Total Other Comprehensive Income, net of tax	-	-	-	-	-
Paid up Equity share capital (Face Value per share Rs.10)	694.27	694.27	2.25	694.27	2.25
Earnings per equity share:					
(1) Basic (in Rs.)- Non Annualized	-0.03	3.12	9.88	3.09	11.53
(2) Diluted (in Rs.)- Non Annualized	-0.03	3.12	9.88	3.09	11.53
Paid Up Equity share capital as on reporting date					
Total No. of Shares (Weighted Average) as on reporting date					
Face Value of per share (in Rs.)					
Total No. of Shares (Weighted Average) as on reporting date					
Face Value of per share (in Rs.)					

The Explanatory notes are an Integral part of the financial results

*Enclosed Separately

For & Behalf of Board of Directors

M/S.PARAMOUNT DYE TEC LIMITED


KUNAL ARORA
Managing Director
DIN No- 09791270
DATE:- 30.05.2026
Place :LUDHIANA


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

(Rs. In Lacs)

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

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 of cash to be cash equivalents

For & Behalf of Board of Directors
M/S.PARAMOUNT DYE TEC LIMITED


KUNAL ARORA
Managing Director
DIN No- 09791270
DATE:- 30-05-2026
Place :LUDHIANA