

Date: 30th January, 2024

To,
The Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai - 400 001.

Subject: Outcome of the Board Meeting held today-30th January, 2024.
Security Code: 538742

Dear Sir / Madam,

The Board of Directors of the Company at its meeting held today i.e. 30th January, 2024 has inter alia considered and approved the Unaudited Financial Results for the quarter and nine months ended 31st December, 2023

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we enclose herewith the following:

- Unaudited Financial Results of the Company for the quarter and nine months ended 31st December, 2023.
- Limited Review Report of the Statutory Auditors of the Company on Unaudited Financial Results for the quarter and nine months ended 31st December, 2023.

We are arranging to publish these results in the newspapers as per Regulation 47 of Listing Regulations.

The above information will also be available on the Company's website at www.panabyte.com.

The meeting of the Board of Directors of the Company commenced at 02:00 p.m. and concluded at 04:00 p.m.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,
For Panabyte Technologies Limited
(Formerly known as Panache Innovations Limited)

Ayushi Sahu
Company Secretary & Compliance Officer

Encl.: As Above



Date: 30th January 2024

To
The Board of Directors of
Panabyte Technologies Limited
(Formerly known as Panache Innovations Limited)
Office No.105, Primus Business Park,
Plot No. A-195, Rd.No.16A, Ambika Nagar-2,
Wagle Industrial Estate-Thane-400604

Subject: Certification under Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015
Reference: Un-Audited Financial Results for the quarter ended 31st December 2023.

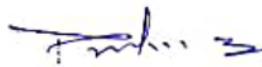
Dear Board of Directors,

We the undersigned, pursuant to Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015, hereby confirm and certify that the Un-audited financial results for the quarter ended 31st December 2023 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You,
Yours faithfully,

Panabyte Technologies Limited

(Formerly known as Panache
Innovations Limited)

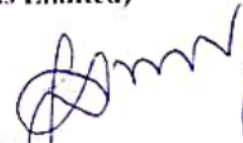


Prakash Vichhivora
Chairman & Managing Director
DIN: 03123043



Panabyte Technologies Limited

(Formerly known as Panache
Innovations Limited)



Hetal Vichhivora
CFO & Wholtime Director
DIN: 03123060



Place: Mumbai
Date: 30th January 2024

LIMITED REVIEW REPORT

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

To,

The Board of Directors of

M/s Panabyte Technologies Limited

(Formerly Known as Panache Innovations Limited)

We have reviewed the accompanying statement of unaudited financial results of **M/s Panabyte Technologies Limited (Formerly Known as Panache Innovations Limited)**, (*the Company*) for the quarter and nine months ended 31st December, 2023 (*the Statement*) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *"Review of Interim Financial information performed by the Independent auditor of the entity"* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



CA KPB & ASSOCIATES

CHARTERED ACCOUNTANTS

218, REENA COMPLEX
RAMDEV NAGAR ROAD,
VIDYAVIHAR WEST,
MUMBAI - 400086.

☎ 022- 31638542
99820569109
Email: vidyavihar@kpbca.com
Website: www.kpbca.com

Based on our review conducted as above, nothing has come to our attention that causes believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Section 132 of Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KPB & Associates
Chartered Accountants
[FRNo. 114841W]

Ketan N. Gada

(Partner)
(CA Ketan N. Gada)
(Membership No 106451)
UDIN: 24106451BKBPAA11033



Place: Mumbai
Date: 30.01.2024

Panabyte Technologies Limited

(Formerly Known as Panache Innovations Limited)

Regd off: Office No. 105, Primus Business Park, Plot No A-195, Road No. 16/A, Ambika Nagar No. 2, Wagle Industrial Estate, Thane - 400604, Maharashtra, India

Mob: +91 8291529934 | Website: www.panachemodera.com

Email: info@panachemodera.com | CIN: L51100MH1981PLC312742

Statement of Unaudited Results for the Quarter and Nine Months ended 31/12/2023

Particulars	(Rs. In Lakhs/amount) except data per share					
	For the Quarter Ended			Nine months ended		Year Ended
	31-Dec-23 (Unaudited)	30-Sep-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Mar-23 (Audited)
I Revenue From Operations	95.55	66.56	92.75	241.20	806.74	886.69
II Other Income	5.77	5.58	5.80	16.93	16.99	22.44
III Total Income (I+II)	101.32	72.15	98.55	258.13	823.73	909.14
IV Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	28.00	32.24	56.08	146.68	581.71	607.33
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	20.79	(7.23)	(14.48)	(31.47)	(22.49)	(49.81)
Employee benefits expense	36.18	38.70	50.36	112.29	155.44	197.42
Finance Costs	12.80	10.52	12.27	33.85	28.99	39.88
Depreciation and amortisation expenses	3.01	2.97	3.16	8.94	9.34	12.38
Other Expenses	19.15	16.08	18.23	55.86	90.69	129.40
Total Expenses (IV)	119.93	93.28	125.63	326.15	843.67	936.58
V Profit/(loss) before exceptional items and tax (I-IV)	(18.61)	(21.13)	(27.08)	(68.02)	(19.95)	(27.45)
VI Exceptional Profit / (Loss) Items	-	-	-	-	-	(32.83)
VII Profit/ (loss) before tax(V-VI)	(18.61)	(21.13)	(27.08)	(68.02)	(19.95)	(60.27)
VIII Tax Expense:						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	(8.23)	1.72	(6.68)	(13.64)	(5.18)	(15.54)
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	(10.38)	(22.85)	(20.40)	(54.38)	(14.77)	(44.73)
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(Loss) for the period (IX+XII)	(10.38)	(22.85)	(20.40)	(54.38)	(14.77)	(44.73)
XIV Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	5.46
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(1.42)
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	(10.38)	(22.85)	(20.40)	(54.38)	(14.77)	(40.69)
XVI Earnings per equity (for Continuing operation):						
(1) Basic	(0.24)	(0.52)	(0.46)	(1.24)	(0.34)	(1.02)
(2) Diluted	(0.24)	(0.52)	(0.46)	(1.24)	(0.34)	(1.02)
XVII Earnings per equity (for discounted operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0.24)	(0.52)	(0.46)	(1.24)	(0.34)	(1.02)
(2) Diluted	(0.24)	(0.52)	(0.46)	(1.24)	(0.34)	(1.02)



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Panabyte Technologies Limited

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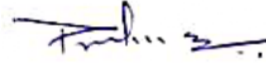
Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 30th January, 2024 and also Limited Review were carried out by the Statutory Auditors.
- 2) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 4) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.

Date :- 30th January, 2024

Place :- Mumbai

FOR PANABYTE TECHNOLOGIES LIMITED
(Formerly Known as Panache Innovations Limited)



PRAKASH VICHHIVORA
CHAIRMAN & MANAGING DIRECTOR
DIN 03123043

