



To,

Date: 30.05.2019

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.

Dear Sir/Madam,

Sub: Outcome of board meeting under regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Ref: Palred Technologies Limited (Scrip code: 532521)

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. Palred Technologies Limited held on Thursday, the 30th day of May, 2019 at 11.00 a.m. at the registered office of the Company situated at Plot No: 2, H. No: 8-2-703/2/B, Road No: 12, Banjara Hills, Hyderabad Telangana – 500034 the following were duly considered and approved by the Board.


1. The Audited financial results (Standalone & Consolidated) for the Quarter and Year ended 31.03.2019.
2. The Auditor's report on Audited Financial Statements (Standalone & Consolidated) for the Quarter and Year ended 31.03.2019.
3. Investment of Rs. 2 crores in subsidiary company i.e Palred Technology Services Private Limited.

The meeting of the Board of Directors commenced at 11.00 a.m (IST) and concluded at 2.30 P.M (IST)

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For Palred Technologies Limited


P. Srikanth Reddy
Chairman and Managing Director
(DIN: 00025889)



PALRED TECHNOLOGIES LIMITED

(FORMERLY KNOWN AS FOUR SOFT LIMITED)

CIN No. : L72200AP1990PLC033131

Regd. Office : Plot No. 2, 8-2-703/2/B, Road No. 12, Banjara Hills, Hyderabad - 500 034.

Tele : +91 40 6713 8810 | Website : www.palred.com

Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) 2015

S.No:	Particulars	Description						
1	Name of Target Entity	Palred Technology Services Private Limited						
2	Related Party Transaction	Yes. The transaction is at arm's length. The interest of Promoters/promoter group entities to the said investment in Wholly Owned Subsidiary Company is limited to the extent of Shareholding and Directorship in the Wholly Owned Subsidiary Company.						
3	Industry of Target entity	Wholesale & Retail Trading						
4	Acquisition Objectives	To enable wholly owned subsidiary company to meet short term and long term working capital requirements including expansion of business activities and general corporate purposes.						
5	Government and Regulatory Approvals required	Nil						
6	Time period for Completion	Next 60 days						
7	Nature of Consideration	Cash						
8	Purchase consideration	Rs. 2 Crores (by way of Private Placement of equity shares in Palred Technology Services Private Limited @10/- per Equity Share.)						
9	% of holding proposed to be Acquired (by further investment in Subsidiary)	Not Applicable (Already Wholly Owned Subsidiary)						
10	Target Information	<p>Palred Technology Services Private Limited carries on the business of wholesale & retail trading. It buys & sells various products such as Mobile Accessories, Computer Accessories, Wifi Cameras, Camera Accessories etc.</p> <p>Date of Incorporation: 08/01/2015</p> <p>Past 3 years turnover of Target Entity:</p> <table border="1"> <thead> <tr> <th>2018-2019</th> <th>2017-2018</th> <th>2016-2017</th> </tr> </thead> <tbody> <tr> <td>3,31,02,405</td> <td>1,74,12,183</td> <td>40,00,000</td> </tr> </tbody> </table>	2018-2019	2017-2018	2016-2017	3,31,02,405	1,74,12,183	40,00,000
2018-2019	2017-2018	2016-2017						
3,31,02,405	1,74,12,183	40,00,000						





To,

Date: 30.05.2019

BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001

Dear Sir,

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.


Ref: Scrip Code - 532521

I, P. Srikanth Reddy, Managing Director of M/s. Palred Technologies Limited hereby declare that, the Statutory Auditors of the company, M/s. Walker Chandiok & Co LLP, Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2019 (Standalone and Consolidated).

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No. No.CIR/CFD/CMD/56/2016 dated 27-05-2016.

Thanking you,

Yours faithfully,
For M/s. Palred Technologies Limited


P. Srikanth Reddy
Chairman and Managing Director



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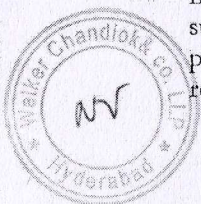
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Independent Auditor's Report on Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Palred Technologies Limited

1. We have audited the standalone financial results of Palred Technologies Limited ('the Company') for the year ended 31 March 2019, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note 4 to the standalone financial results regarding the figures for the quarter ended 31 March 2019 as reported in these standalone financial results, which are the balancing figures between audited standalone figures in respect of the full financial year and the published standalone year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These standalone financial results are based on the standalone financial statements for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 March 2019 and our review of standalone financial results for the nine months period ended 31 December 2018.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker Chandiook & Co LLP

3. In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard; and
 - (ii) give a true and fair view of the standalone net loss (including other comprehensive loss) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended 31 March 2019.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Nikhil Vaid
Nikhil Vaid
Partner
Membership No.: 213356



Place: Hyderabad
Date: 30 May 2019



PALRED TECHNOLOGIES LIMITED

(H No. 8-2-703/2/B, Plot No 2, Road No 12, Banjara Hills, Hyderabad-500 034, Telangana)

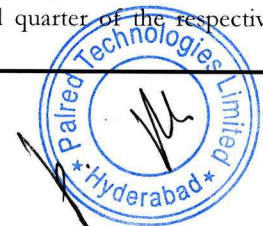
Audited Standalone Financial Results for the quarter and year ended 31 March 2019

₹ in Lakhs except earnings per share

Particulars (refer note 4)	Quarter ended			Year ended	
	31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Other income	33.45	36.59	99.93	153.76	231.53
Total income	33.45	36.59	99.93	153.76	231.53
Expenses					
Employee benefits expense	16.36	16.31	17.45	64.09	66.83
Depreciation and amortisation expense	3.14	2.61	8.26	10.92	22.63
Other expenses	16.71	11.99	8.85	69.72	70.23
Total expenses	36.21	30.91	34.56	144.73	159.69
Profit/(loss) before exceptional item	(2.76)	5.68	65.37	9.03	71.84
Exceptional item (refer note 3)	686.52	3,090.71	-	4,777.23	-
Profit/(loss) for the period/year	(689.28)	(3,085.03)	65.37	(4,768.20)	71.84
Other comprehensive income					
Items that will not be reclassified to profit or loss					
Remeasurement of post-employment benefit obligations	0.24	0.10	0.69	0.53	0.39
Other comprehensive loss	(0.24)	(0.10)	(0.69)	(0.53)	(0.39)
Total comprehensive income/(loss)	(689.52)	(3,085.13)	64.68	(4,768.73)	71.45
Paid-up equity share capital (Face value ₹10 per share)	973.26	973.26	973.26	973.26	973.26
Other equity				2,063.30	6,832.04
Earnings per equity share (EPES) (not annualised for the quarters)					
Basic and Diluted EPES	(7.08)	(31.70)	0.67	(48.99)	0.75

Notes:

- The audited standalone financial results for the quarter and year ended 31 March 2019 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 30 May 2019.
- The Company has adopted Ind AS 115 using modified retrospective application method with effect from 1 April 2018 and accordingly these standalone financial results are prepared in accordance with recognition and measurement principles laid down in Ind AS 115, Revenue from Contracts with Customers. There is no material impact of adoption of Ind AS 115 on standalone financial results.
- Due to changes in the business conditions viz. subsidiary companies facing increased competition, higher customer acquisition costs etc., the subsidiary companies incurred significant losses for year ended 31 March 2019. The subsidiary companies have strategically downsized the operations and employee base to cut down the future losses. On the basis of Management evaluation, the aggregate carrying amount of investments exceeds the recoverable amount by ₹4,777.23 lakhs as of 31 March 2019. Accordingly, the Management has created provision for diminution in value of investments aggregating to ₹4,777.23 lakhs as at 31 March 2019.
- The figures for the quarter ended 31 March 2019 and 31 March 2018 are the balancing figures between audited figures in respect of the full financial year ended 31 March 2019 and 31 March 2018, respectively and the unaudited published year to date figures up to 31 December 2018 and 31 December 2017 respectively, being the end of the third quarter of the respective financial years, which were subjected to limited review.



PALRED TECHNOLOGIES LIMITED

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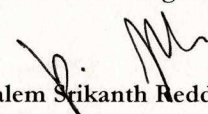


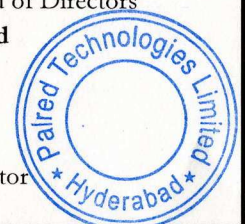
Standalone Balance Sheet

₹ in Lakhs

Particulars	31-Mar-19 (Audited)	31-Mar-18 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	13.29	21.20
Intangible assets	-	3.01
Financial assets		
Investments in subsidiaries	880.77	4,654.00
Other non-current assets	234.20	207.55
Total non-current assets	1,128.26	4,885.76
Current assets		
Financial assets		
Investments	-	598.68
Cash and cash equivalents	12.74	13.88
Bank balances other than cash and cash equivalents	1,922.95	2,286.41
Other financial assets	15.99	55.16
Other current assets	0.79	2.88
Total current assets	1,952.47	2,957.01
Total assets	3,080.73	7,842.77
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	973.26	973.26
Other equity	2,063.30	6,832.04
Total equity	3,036.56	7,805.30
LIABILITIES		
Non-current liabilities		
Provisions	3.77	2.48
Total non-current liabilities	3.77	2.48
Current liabilities		
Financial liabilities		
Other financial liabilities	38.13	33.52
Other current liabilities	2.27	1.47
Total current liabilities	40.40	34.99
Total liabilities	44.17	37.47
Total equity and liabilities	3,080.73	7,842.77

For and on behalf of the Board of Directors
Palred Technologies Limited


Palem Srikanth Reddy
Chairman and Managing Director
DIN : 00025889



Place: Hyderabad
Date: 30 May 2019

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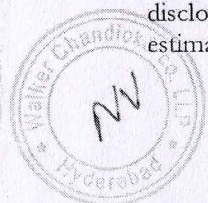
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Independent Auditor's Report on Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Palred Technologies Limited

1. We have audited the consolidated financial results of Palred Technologies Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31 March 2019, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note 7 to the consolidated financial results regarding the figures for the quarter ended 31 March 2019 as reported in these consolidated financial results, which are the balancing figures between audited consolidated figures in respect of the full financial year and the published consolidated year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These consolidated financial results are based on the consolidated financial statements for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published consolidated year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Holding Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of the consolidated financial statements for the year ended 31 March 2019 and our review of consolidated financial results for the nine months period ended 31 December 2018.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

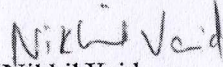
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Walker Chandiook & Co LLP

3. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of other financial information of the subsidiaries, the consolidated financial results:
- (i) include the financial results for the year ended 31 March 2019, of the following subsidiaries:
 - A. Palred Electronics Private Limited (formerly known as Palred Online Technologies Private Limited), India
 - B. Palred Technology Services Private Limited, India
 - C. Palred Retail Private Limited, India
 - D. Palred Technology Services Inc., United States of America
 - E. Palred Online Bilism Teknolojileri Ticaret Anonim Sirketi, Republic of Turkey
 - F. Palred Online Technologies Limited, Hong Kong
 - G. Palred Technology Shenzhen Company Ltd, China
 - (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard; and
 - (iii) give a true and fair view of the consolidated net loss (including other comprehensive loss) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended 31 March 2019.
4. We did not audit the financial information of four subsidiaries whose financial information reflect total assets of ₹271.04 Lakhs and net assets of ₹242.80 Lakhs as at 31 March 2019, and total revenues of ₹160.20 Lakhs for the year ended on that date, as considered in the consolidated financial results. These financial information are unaudited and have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, in so far as it relates to the aforesaid subsidiaries, are based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the management, these financial information are not material to the Group.

Our opinion on the consolidated financial results is not modified in respect of this matter with respect to our reliance on the financial information certified by the management.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

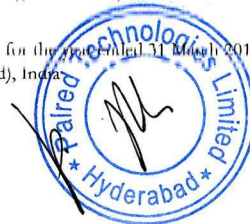

Nikhil Vaid
Partner
Membership No.: 213356



Place: Hyderabad
Date: 30 May 2019



PALRED TECHNOLOGIES LIMITED					
(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)					
Audited Consolidated Financial Results for the quarter and year ended 31 March 2019					
₹ in Lakhs except earnings per share					
Particulars (refer note 7)	Quarter ended			Year ended	
	31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from operations	728.81	744.25	1,513.11	3,393.53	5,122.13
Other income	13.97	46.53	106.93	181.29	258.82
Total revenue	742.78	790.78	1,620.04	3,574.82	5,380.95
Expenses					
Purchases of stock-in-trade	254.63	481.38	650.89	1,443.60	2,098.15
Changes in inventories of stock-in-trade	137.03	(136.98)	(26.88)	143.73	(150.63)
Employee benefits expense	160.59	167.84	195.56	729.63	759.28
Finance costs	1.21	4.63	3.94	8.89	3.94
Depreciation and amortisation expense	21.00	18.31	36.71	70.16	88.70
Other expenses	411.77	490.05	882.37	2,087.41	3,223.80
Total expenses	986.23	1,025.23	1,742.59	4,483.42	6,023.24
Loss before exceptional item	(243.45)	(234.45)	(122.55)	(908.60)	(642.29)
Exceptional item (refer note 5)	(216.20)	-	-	(216.20)	-
Loss for the year/period	(459.65)	(234.45)	(122.55)	(1,124.80)	(642.29)
Other comprehensive income					
Items that will not be reclassified to profit or loss					
Remeasurement of post-employment benefit obligations	(4.85)	0.27	3.92	(4.05)	1.07
Items that will be reclassified to profit or loss					
Exchange differences on translation of foreign operations	(0.67)	7.23	0.76	(16.66)	0.76
Other comprehensive income/(loss)	5.52	(7.50)	(4.68)	20.71	(1.83)
Total comprehensive loss for the year/period	(454.13)	(241.95)	(127.23)	(1,104.09)	(644.12)
Loss for the period/year attributable to:					
Owners of the parent	(438.83)	(213.16)	(102.37)	(1,030.32)	(547.37)
Non-controlling interests	(20.82)	(21.29)	(20.18)	(94.48)	(94.92)
Total comprehensive loss attributable to:					
Owners of the parent	(433.24)	(220.45)	(106.94)	(1,011.06)	(549.08)
Non-controlling interests	(20.89)	(21.50)	(20.29)	(93.03)	(95.04)
Paid-up equity share capital (Face value ₹10 per share)	973.26	973.26	973.26	973.26	973.26
Other equity				2,179.17	3,296.82
Earnings per equity share (EPES) (not annualised for the quarters)					
Basic and Diluted EPES	(4.51)	(2.19)	(1.05)	(10.59)	(5.72)
Notes:					
1. These audited consolidated financial results relate to Palred Technologies Limited ('the Holding Company') and its Subsidiaries (together constitute 'the Group') and are prepared by applying Ind AS 110 - "Consolidated Financial Statements".					
2. The audited consolidated financial results for the year ended 31 March 2019 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 30 May 2019.					
3. The Group has adopted Ind AS 115 using modified retrospective application method with effect from 1 April 2018 and accordingly these consolidated financial results are prepared in accordance with recognition and measurement principles laid down in Ind AS 115, Revenue from Contracts with Customers. There is no material impact of adoption of Ind AS 115 in revenue on consolidated financial results.					
4. The Group operates in one reportable segment which is "Trading in mobiles, electronic products, fashion accessories and providing related services".					
5. Due to changes in the business conditions viz the Group facing increased competition, higher customer acquisition costs etc., the Group incurred significant losses for year ended 31 March 2019 as a result of which the management have strategically downsized the operations and employee base to cut down the future losses. On the basis of Management evaluation, the aggregate carrying amount of Goodwill exceeds the recoverable amount by ₹216.20 lakhs as of 31 March 2019. Accordingly, the Management has provided for Goodwill aggregating to ₹216.20 lakhs as of 31 March 2019.					
6. The audited consolidated financial results includes the financial results of the following subsidiaries for the period ended 31 March 2019:					
A. Palred Electronics Private Limited (formerly known as Palred Online Technologies Private Limited), India					
B. Palred Technology Services Private Limited, India					
C. Palred Retail Private Limited, India					
D. Palred Technology Services Inc., United States of America					
E. Palred Online Bilism Teknolojileri Ticaret Anonim Sirketi, Republic of Turkey					
F. Palred Online Technologies Limited, Hong Kong					
G. Palred Technology Shenzhen Company Ltd, China					



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7. The figures for the quarter ended 31 March 2019 and 31 March 2018 are the balancing figures between audited figures in respect of the full financial year ended 31 March 2019 and 31 March 2018, respectively and the unaudited published year to date figures up to 31 December 2018 and 31 December 2017 respectively, being the end of the third quarter of the respective financial years, which were subjected to limited review.

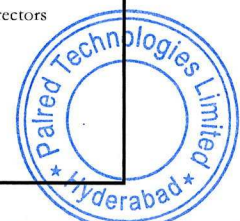
Consolidated Balance Sheet

Particulars	₹ in Lakhs	
	31-Mar-19 (Audited)	31-Mar-18 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	58.70	104.40
Goodwill	-	216.20
Intangible assets	17.40	35.85
Financial assets		
Loans	24.56	33.90
Other non-current assets	296.69	224.69
Total non-current assets	397.35	615.04
Current assets		
Inventories	420.13	575.76
Financial assets		
Investments	10.58	753.25
Trade receivables	148.43	-
Cash and cash equivalents	371.95	308.07
Bank balances other than cash and cash equivalents	1,928.22	2,511.45
Other financial assets	86.72	267.20
Other current assets	263.73	210.80
Total current assets	3,229.76	4,626.53
Total assets	3,627.11	5,241.57
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	973.26	973.26
Other equity	2,179.17	3,296.82
Total equity attributable to owners	3,152.43	4,270.08
Non-controlling interests	152.10	131.74
Total equity	3,304.53	4,401.82
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Other financial liabilities	51.00	9.09
Provisions	17.13	13.52
Total non-current liabilities	68.13	22.61
Current liabilities		
Financial liabilities		
Borrowings	-	33.73
Trade payables		
-total outstanding dues of micro and small enterprises		
-total outstanding dues of creditors other than micro and small enterprises	61.78	297.00
Other financial liabilities	174.85	445.25
Other current liabilities	17.63	41.12
Provisions	0.10	0.04
Total current liabilities	254.45	817.14
Total liabilities	322.58	839.75
Total equity and liabilities	3,627.11	5,241.57

For and on behalf of the Board of Directors
Palred Technologies Limited


Palem Srinanth Reddy
Chairman and Managing Director
DIN : 00025889

Place: Hyderabad
Date: 30 May 2019



PALRED TECHNOLOGIES LIMITED

(FORMERLY KNOWN AS FOUR SOFT LIMITED)

CIN No. : L72200AP1990PLC033131

Regd. Office : Plot No. 2, 8-2-703/2/B, Road No. 12, Banjara Hills, Hyderabad - 500 034.

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