To,

BSE Limited
The Corporate Relationship Dept.
P.J. Towers, Dalal Street
Mumbai-400 001
Scrip Code: **544897**
ISIN: INE0LHB01010

Date: 24th September 2026

Dear Sir/Madam,

Subject: Outcome of meeting of the board of directors of Paluck Technologies Limited held on Thursday, 24th September, 2026

In furtherance to our intimation dated 21st September, 2026 and pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today i.e., 24th September, 2026, has, inter alia transacted the following business:

1. The Audited Financial Results (Standalone) of the Company for the year ended on March 31, 2026. in accordance with Regulation 33(3)(a)/(d) read together with Regulation 33(3)(j) of the SEBI LODR Regulations **(pertaining to financial disclosures immediately succeeding the period disclosed in the IPO offer document within 21 days of listing)**, we are enclosing herewith the copy of the following as **Annexure A:**

   a) Copy of Audited Financial Results (Standalone) for the year ended on 31st March, 2026 along with Cash Flow Statement and the Statement of Assets & Liabilities for the financial year ended 31st March, 2026.

   b) Statutory Audit Report thereon (Standalone) for the year ended on 31st March, 2026.

2. The statement of deviation or variation in the utilisation of funds raised has been taken on record and reviewed by the Audit Committee. The Statutory Auditor's Certificate on Utilization of IPO Proceeds is enclosed as **Annexure B.**

Please note that in terms of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in the securities of the Company will be open after 48 hours of the results being made public on Thursday, 24th September, 2026.

The meeting of the Board of Directors commenced at 06:30 PM. and concluded at 08:19 PM.
We request you to kindly take note of the same.

Thanking You,
For Paluck Technologies Limited

SUMIT KUMAR
Digitally signed by SUMIT KUMAR
Date: 2026.09.24 20:34:38 +05'30'

Sumit Kumar
Company Secretary
Membership No: 51197

PALUCK TECHNOLOGIES LIMITED
CIN: U74110HR2010PLC040347

192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347
Email id: cs@palucktechno.com Phone No. : 9540057554

Standalone Balance Sheet as at 31st March 2026 **₹ in hundred**

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital		13,94,628.20	3,09,917.50
Reserves and surplus		32,07,766.04	28,53,831.64
Money received against share warrants			
		46,02,394.24	**31,63,749.14**
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings		34,706.47	10,20,685.83
Deferred tax liabilities (Net)		86,700.84	35,649.69
Other long term liabilities			
Long-term provisions		77,363.23	13,043.07
		1,98,770.54	**10,69,378.59**
Current liabilities			
Short-term borrowings		12,32,294.80	7,28,066.26
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others		2,80,531.82	12,55,861.22
Other current liabilities		39,589.05	76,371.67
Short-term provisions		6,80,815.37	4,04,088.98
		22,33,231.04	**24,64,388.13**
TOTAL		**70,34,395.82**	**66,97,515.86**
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets			
Property,Plant and Equipment		9,76,162.85	11,97,138.63
Intangible assets		2,142.73	2,890.25
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets			
		9,78,305.58	**12,00,028.88**
Current assets			
Current investments			
Inventories		29,41,334.97	28,79,753.57
Trade receivables		27,82,599.18	22,48,795.92
Cash and cash equivalents		1,03,399.59	1,12,550.60
Short-term loans and advances			
Other current assets		2,28,756.50	2,56,386.89
		60,56,090.24	**54,97,486.98**
TOTAL		**70,34,395.82**	**66,97,515.86**

PALUCK TECHNOLOGIES LIMITED
CIN: U74110HR2010PLC040347

192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347
Email id: cs@palucktechno.com Phone No. : 9540057554

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For D CHAWLA & ASSOCIATES
Chartered Accountant
(FRN: 0017217N)

For and on behalf of the Board of Directors

ANIL KUMAR
PARTNER
Membership No.: 508582
Place: GURGAON
Date: 20/12/2025

CHIRAG MANNI
Chief Financial Officer
DIN: CXJPM1189G
Address: GURGAON 122011 HR IN

SUMIT KUMAR
Company Secretary
DIN: AWCPK5513G
Address: GURGAON 122011 HR IN

SUMIT KUMAR BAJAJ
Director
DIN: 07939978
Address: GURGAON 122001 HR IN

NAVIN KATIYAR
Managing Director
DIN: 05138030
Address: GURGAON 122011 HR IN

PALUCK TECHNOLOGIES LIMITED
CIN: U74110HR2010PLC040347

192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347
Email id: cs@palucktechno.com Phone No. : 9540057554

Standalone Statement of Profit & loss for the year ended 31st March 2026 **₹ in hundred**

Particulars	Note No.	31st March 2026	31st March 2025
Revenue			
Revenue from operations		1,11,09,398.24	1,02,81,003.78
Other income		14,134.47	8,649.88
Total Income		**1,11,23,532.71**	**1,02,89,653.66**
Expenses			
Cost of material Consumed		27,03,889.45	28,15,951.03
Purchase of stock-in-trade		47,63,535.09	51,34,545.49
Changes in inventories		(61,581.40)	(11,48,440.21)
Employee benefit expenses		5,86,933.45	5,69,370.69
Finance costs		2,69,011.71	1,87,049.62
Depreciation and amortization expenses		3,11,491.80	4,36,592.07
Other expenses		6,06,856.15	10,68,385.51
Total expenses		**91,80,136.24**	**90,63,454.20**
Profit before exceptional, extraordinary and prior period items and tax		**19,43,396.47**	**12,26,199.46**
Exceptional items			
Profit before extraordinary and prior period items and tax		**19,43,396.47**	**12,26,199.46**
Extraordinary items		(10,566.65)	
Prior period item			
Profit before tax		**19,32,829.82**	**12,26,199.46**
Tax expenses			
Current tax		4,75,692.90	3,35,167.78
Deferred tax		51,051.15	(10,042.27)
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		**14,06,085.77**	**9,01,073.96**
Earning per share-in ₹			
Basic			
Before extraordinary Items		10.08	29.07
After extraordinary Adjustment		10.08	29.07
Diluted			
Before extraordinary Items		10.08	29.07
After extraordinary Adjustment		10.08	29.07

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For D CHAWLA & ASSOCIATES
Chartered Accountant
(FRN: 0017217N)

For and on behalf of the Board of Directors

ANIL KUMAR
PARTNER
Membership No.: 508582
Place: GURGAON
Date: 20/12/2025

CHIRAG MANNI
Chief Financial Officer
DIN: CXJPM1189G
Address: GURGAON 122011 HR IN

SUMIT KUMAR
Company Secretary
DIN: AWCPK5513G
Address: GURGAON 122011 HR IN

SUMIT KUMAR BAJAJ
Director
DIN: 07939978
Address: GURGAON 122001 HR IN

NAVIN KATIYAR
Managing Director
DIN: 05138030
Address: GURGAON 122011 HR IN

PALUCK TECHNOLOGIES LIMITED
CIN: U74110HR2010PLC040347

192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347
Email id: cs@palucktechno.com Phone No. : 9540057554

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2026 **₹ in hundred**

	PARTICULARS	31st March 2026	31st March 2025
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	**19,43,396.47**	**12,26,199.46**
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	3,11,491.80	4,36,592.07
	Finance Cost	2,69,011.71	1,87,049.62
	Interest received	(8,640.24)	(8,242.16)
	Other Inflows / (Outflows) of cash	(2,56,606.20)	3,66,528.77
	Operating profits before Working Capital Changes	**22,58,653.53**	**22,08,127.76**
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(5,33,803.26)	(6,69,090.66)
	Increase / (Decrease) in trade payables	(9,75,329.41)	11,57,240.50
	(Increase) / Decrease in inventories	(61,581.40)	(11,48,440.21)
	Increase / (Decrease) in other current liabilities	99,418.65	(32,560.83)
	(Increase) / Decrease in other current assets	27,630.40	57,194.44
	Cash generated from Operations	**8,14,988.51**	**15,72,470.99**
	Income Tax (Paid) / Refund	(3,35,167.78)	(1,50,359.76)
	Net cash flow from operating activities before extraordinary items	**4,79,820.73**	**14,22,111.23**
	Payment for extraordinary items	(10,566.65)	
	Net Cash flow from Operating Activities(A)	**4,69,254.08**	**14,22,111.23**
B.	**Cash Flow From Investing Activities**		
	Purchase of tangible assets	(89,768.51)	(2,854.35)
	Interest Received	8,640.24	8,242.16
	Purchase of intangible assets		(2,847.46)
	Net Cash used in Investing Activities(B)	**(81,128.27)**	**2,540.35**
C.	**Cash Flow From Financing Activities**		
	Finance Cost	(2,69,011.71)	(1,87,049.62)
	Increase in / (Repayment) of Short term Borrowings	5,04,228.54	(4,272.77)
	Increase in / (Repayment) of Long term borrowings	(9,85,979.36)	(12,35,568.51)
	Increase / (Decrease) in share capital	10,84,710.70	17,159.50
	Other Inflows / (Outflows) of cash	(7,31,225.00)	
	Net Cash used in Financing Activities(C)	**(3,97,276.83)**	**(14,09,731.40)**
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)**	**(9,151.02)**	**14,920.18**
E.	Cash & Cash Equivalents at Beginning of period	1,12,550.60	97,630.42
F.	Cash & Cash Equivalents at End of period	1,03,399.58	1,12,550.60
G.	**Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)**	**(9,151.02)**	**14,920.18**

PALUCK TECHNOLOGIES LIMITED
CIN: U74110HR2010PLC040347

192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347
Email id: cs@palucktechno.com Phone No. : 9540057554

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For D CHAWLA & ASSOCIATES
Chartered Accountant
(FRN: 0017217N)

For and on behalf of the Board of Directors

ANIL KUMAR
PARTNER
Membership No.: 508582
Place: GURGAON
Date: 20/12/2025

CHIRAG MANNI
Chief Financial Officer
DIN: CXJPM1189G
Address: GURGAON 122011 HR IN

SUMIT KUMAR
Company Secretary
DIN: AWCPK5513G
Address: GURGAON 122011 HR IN

SUMIT KUMAR BAJAJ
Director
DIN: 07939978
Address: GURGAON 122001 HR IN

NAVIN KATIYAR
Managing Director
DIN: 05138030
Address: GURGAON 122011 HR IN

D CHAWLA & ASSOCIATES
Chartered Accountants

SCO-37, 2ND FLOOR, SECTOR-13,
TOSHAM ROAD, HISAR 125001
yadav.anil@gmail.com 9416786716

Independent Auditor's Report

To the Members of **PALUCK TECHNOLOGIES LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of PALUCK TECHNOLOGIES LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit/loss and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information which comprise of the Director's Report and other related information (the "other information"), but does not include the financial statement and our auditor's report thereon. The other information is expected to be made available to us after the date of this audit report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above, when it becomes available 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.

Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards 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 statements 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities 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 skepticism throughout the audit. We also:

• 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.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

• 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.

• 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 standalone 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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, 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 and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.

   e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 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 over financial reporting of the Company and other effectiveness of such controls, refer to our separate Report in "Annexure A". Our report express an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the matter 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 current 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:

i. The Company have any pending litigations which would impact its financial position details of the same are as follows:

1. Tata Capital Limited - a criminal compliant has been filed by Tata Capital Limited for the dishonor of Cheque issued by the Company in favour of complainant towards outstanding dues. A contingent liability of Rs. 5,23,43,000 has been recorded by Company.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company.
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall,

- ✓ directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party
- ✓ provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv (a) and iv (b) contain any material mis-statement.

v. The has not paid any dividend during the year and hence, compliance with section 123 of the Companies Act, 2013 is not applicable.

vi. Based on our examination which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31,2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 requires the audit trail feature to be preserved by the Company as per the statutory requirements for record retention, we have considered the same in our audit procedure and nothing has come to our notice which causes us to believe that the Company has not preserved the audit trail in accordance with the said requirements.

vii. 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 D CHAWLA & ASSOCIATES
Chartered Accountants
FRN: 0017217N

ANIL KUMAR
Digitally signed by ANIL KUMAR
Date: 2026.09.07 22:21:16 +05'30'

ANIL KUMAR
(PARTNER)
Membership No. 508582

Place:-HISAR
Date: 07/09/2026
UDIN:
26508582KYCXSQ7192

ANNEXURE "A" TO THE INDEPENDENT AUDITORS 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 Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act,2013 ("the Act")

We have audited the internal financial controls over financial reporting of PALUCK TECHNOLOGIES LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the 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 based on the internal control over financial reporting 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 over financial reporting 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting 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 generally accepted accounting principles. A company's internal financial control over financial reporting 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 generally accepted accounting principles, 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 unauthorized 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 Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For D CHAWLA & ASSOCIATES
Chartered Accountants
FRN: 0017217N

ANIL KUMAR
Digitally signed by ANIL KUMAR
Date: 2026.09.07 22:21:36 +05'30'

ANIL KUMAR
(PARTNER)
Membership No. 508582

Place:-HISAR
Date: 07/09/2026

ANNEXURE "B": Report under the Companies (Auditor's Report) Order, 2020

(Referred to in paragraph 2 under Report on Other Legal and Regulatory Requirements' section of our report of even date on the accounts of Paluck Technologies Limited (the "Company") for the year ended March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

We report that:

i. According to the information & explanation give to us and on the basis of our examination of the Company, in respect of property, plant & equipment and intangible assets:

(a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company has maintained proper records showing full particulars of intangible assets;

(b) The Property, Plant & Equipment were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information & explanations given to us, no material discrepancies were noticed on such verification;

(c) The title deeds of all the immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.

(d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and hence, reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) There are no proceedings initiated or are pending against the company for holding any benami property under the prohibition of Benami Property Transactions Act, 1988 and rules made thereunder and hence, reporting under Clause 3(i)(e) of the Order is not applicable to the Company

(i) (a) The physical verification of inventory has been conducted at reasonable intervals by the management during the year and, In our opinion, the coverage and procedure of such verification by the management is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in the aggregate for each class of inventory.

(b) According to the information and explanations given to us and on the

basis of our examination of the records of the Company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

(ii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records, no loans, investments, guarantees, and security provided by the Company.

(iv) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(v) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vi) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(vii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(viii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(e) is not applicable.

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(f) is not applicable.

(ix) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(x) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central

Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xi) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xiii) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(xiv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xv) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.

(xvi) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xvii) There has been resignation of the statutory auditors during the year and not any objection or concern raised by the outgoing auditors.

(xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, 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 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.

(xix)

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company amount of CSR obligation spent by the Company during the year.

(xx) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For D CHAWLA & ASSOCIATES
Chartered Accountants
FRN: 0017217N

ANIL KUMAR
Digitally signed by ANIL KUMAR
Date: 2026.09.07 22:22:00 +05'30'

ANIL KUMAR
(PARTNER)
Membership No. 508582

Place:-HISAR
Date: 07/09/2026

THE STATEMENT OF DEVIATION OR VARIATION IN THE UTILISATION OF FUNDS

The statement of deviation or variation in the utilisation of funds raised is not applicable. **Since the Company has recently completed its initial public offering (IPO) / listing, the requirement to submit the Statement of Deviation or Variation in the utilization of funds under Regulation 32 of the SEBI (LODR) Regulations, 2015 will be applicable for the period** ended September 30, 2026. The same will be duly filed in subsequent quarters/periods as and when applicable**.**

Thanking You,
For Paluck Technologies Limited

Sd/-
Sumit Kumar
Company Secretary
Membership No: 51197