To,
BSE Limited
Listing & Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, 400001,
Maharashtra, India

Date: 29.05.2026

Company Symbol : PANHR
Company Scrip Code : 544698
Company ISIN : INE1N9E01015

Subject: Outcome of Board Meeting -Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations")

Dear Sir / Madam,

With reference to the captioned subject and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in furtherance to our intimation dated May 23, 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Friday, May 29 2026, at the registered office which commenced at 03:40 p.m. and concluded at 07:20 p.m. of the Company, has, inter alia, considered and approved the following business items:

1. **Standalone Audited Financial Results of the Company along with Auditor Report thereon for the half year and financial year ended March 31, 2026**.

   Standalone Audited Financial Results, duly reviewed by the Audit Committee, along with Independent Auditor's Report submitted by Statutory Auditor of the Company for the half year and financial year ended March 31, 2026. In compliance with Regulation 33, we are enclosing herewith the following **:-**

a) Auditors' Report on the Standalone Audited Financial Results for the half year and Financial Year ended on 31st March, 2026.

b) Standalone Audited Financial Results for the half year and financial year ended March 31, 2026.

c) Declaration of un-modified opinion on Audited Financial results for the half year and year ended 31st March, 2026.

The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company.

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached the Certificate issued by the Statutory Auditors in respect of the utilization of issue proceeds.

Further, pursuant to SEBI (Prohibition of Insider Trading) Regulation 2015 (including any amendments thereto), and in accordance with the Company's Code of Conduct for Prevention of Insider Trading, and in furtherance to our earlier letter dated 27th March, 2026 the "Trading window" for trading in the Securities of the Company has already been closed for all the Designated persons and their immediate relatives of the Company and the same shall remain closed until 48 hours after the announcement of Audited Financial Results for the half-year and financial year ended 31st March, 2026 for Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.

You are requested to take the same on record.

Thanking you,

Yours Faithfully,

For PAN HR SOLUTION LIMITED
(Formerly Known as PAN HR Solution Private Limited)

Rajeev Kumar
Managing Director
DIN: 07368623

Place: Noida

Vinay I Aggarwal & Associates
CHARTERED ACCOUNTANTS
Head Office: AN-10B, Shalimar Bagh, New Delhi – 110088
Phones: 9717203270; Email:akashgoelca@gmail.com
GST No.: 07AAMFV8567B1ZR

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PAN HR SOLUTION LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of PAN HR SOLUTION LIMITED (CIN No.: U74120UP2015PLC075271) ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, and the statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 auditor of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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 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.

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

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 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 AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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.

The Board of Directors are 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls 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 financial statements.
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

   c) The Balance Sheet, the Statement of Profit and Loss and the statement of Cash Flow dealt with by this Report are in agreement with the relevant books of accounts.

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

   e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the Company.



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

g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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

a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, the Company have disclosed any pending litigations which would impact its financial position;

b) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate

VINAY LAGGAR & ASSOCIATES
FRN 019631N
CHARTERED ACCOUNTANTS

Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e) During the year, the Company has not declared or paid any dividend in compliance with the provisions of the Companies Act, 2013.

f) Based on our examination, which included test checks, we observed that the company has not used accounting software for maintaining its books of account. Software has not containing a feature for recording an audit trail (edit log), we found that the audit trail feature was not operating effectively during the reporting period for all relevant transactions recorded in the software.

i) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended.
   i. In our opinion and to the best of our information and according to the explanations given to us, managerial remuneration is within the limit u/s 197 of Companies Act

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

For VINAY I AGGARWAL & ASSOCIATES.
Chartered Accountants
FRN: 019631N

VINAY I AGGARWAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 019631N

Partner
Name: Shobhit Gupta
M.No.: 502897
Place: Noida
Date: 29th May 2026
UDIN: 26502897UTODEI4509

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(g) 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 **PAN HR SOLUTION 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 Board of Directors of the Company 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 judgment, 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 internal financial controls system over financial reporting of the Company.

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 authorizations 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.

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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls 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 on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India except the reconciliation of various employees related payables.

For VINAY I AGGARWAL & ASSOCIATES.
Chartered Accountants
FRN: 019631N



Partner
Name: Shobhit Gupta
M.No.: 502897
Place: Noida
Date: 29th May 2026
UDIN: 26502897UTODEI4509

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **PAN HR SOLUTION LIMITED** of even date

i. a) In respect of the Company's Property, Plants and Equipment:

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment's.

(B) the company does not have any intangible asset except purchased software. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

b) The Company has a program of physical verification of its Property, plant and equipment's in a phased manner. In accordance with this program, Property, plant and equipment's were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this program of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

c) According to the information and explanation given to us, company does not have any immovable properties.

d) The company has not revalued its Property, plant and equipment's or intangible assets or both during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

ii) According to information and explanation given to us, there is no inventory held by the company, therefore, the provisions of Clause ii of paragraph 3 of the order are not applicable to the company.

iii) (a) In our opinion and according to the information provided to us the company has not made any investments and provided guarantees but granted unsecured loans or advances in the nature of loans to a group company during the year

VINAY I AGGARWAL & ASSOCIATES
FRN 019631N
CHARTERED ACCOUNTANTS

(A) To Subsidiaries, Joint Ventures, Associates: (Amount in thousand.)

Nature	Aggregate amount during the year	Balance outstanding as on 31.03.2026
Unsecured Loan- Repayable on demand	154.25 Lakhs	154.25 Lakhs

(B) To other than Subsidiaries, Joint Ventures and Associates:

Nature	Aggregate amount during the year	Balance outstanding as on 31.03.2026
Unsecured Loan Repayable on Demand	NIL	NIL

(b) The Company has provided interest free unsecured loan to the company which were related at the time of providing loan. Therefore, the terms and conditions of investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are prejudicial to the interest of the company.

(c) In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated.

(d) Since no terms of repayment been decided, the amount is not overdue, on the above loan and advances; hence this clause is not applicable.

(e) Since no terms of repayment been decided, the amount is not overdue, on the above loan and advances; hence this clause is not applicable.

(f) The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment. Details of the said loan or advances are as follows.

Aggregate amount of loan granted to Related Parties:

Aggregate Amount during the year	% to the total loans granted	Closing Balance as on March 31, 2026
Nil	100%	154.25 Lakhs

iv) 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 provided any unsecured loan to firm in which the directors is a partner, i.e., in contravention of provisions of section 185 of the Companies Act 2013. However, the company has complied with the provisions of section 186 of the Companies Act 2013 as applicable.

VINAY AGGARWAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016631N

v) The Company has not accepted any deposits from the public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

vi) The company is not required to maintain the cost records as prescribed by the central government under section 148(1) of the Act, for any of the products/services rendered by the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the company

vii) a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employee's State Insurance, Labour Welfare Fund, Income-Tax, Goods and Service Tax, Cess, Duty of Customs, and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities except some delays been observed.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Labour Welfare Fund, Income-Tax, Goods and Service Tax, Cess, Duty of Customs, and other material statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

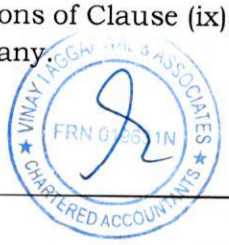
b) According to the information and explanations given to us, there are no dues of Income taxes, or Sales Tax, or Value Added Tax or Goods and Service Tax, or Duty of Customs which have not been deposited with the appropriate authorities on account of any dispute.

viii) In our opinion and according to the information and explanations given to us, there is no any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix) a) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of loans or borrowings to a financial institution, bank or any lender.

b) In our opinion and according to the information and explanations given to us, the company has not been declared as wilful defaulter by any bank or financial institution.

c) According to the information and explanation given to us, company does not avail any term loans. Therefore, the provisions of Clause (ix)(c) of paragraph 3 of the order are not applicable to the company.



d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilised for long term purposes.

e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, hence reporting under this clause is not applicable.

f) In our opinion and according to the information and explanations given to us, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, hence the reporting under this clause is not applicable.

x. a) In our opinion and according to the information and explanation given to us, the Company has not raised by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

b) In our opinion and according to the information and explanations given to us, the company has made the initial public issue during the year and complied with all the conditions.

xi. a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

b) During the year, 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 the rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As Auditor, we did not receive any whistle-blower complaint during the year.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3 (xii) of the Order is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.



xiv. a) In our opinion and according to the information and explanations given to us, internal auditor appointments were required as per the Companies Act, 2013. Company has an internal audit system commensurate with the size and nature of its business.

b) Report of Internal Auditor been obtained by the company and considered.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with the Directors or persons connected with him for the year under review. Accordingly, paragraph 3(xv) of the Order is not applicable.

xvi. a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

b) The company has not conducted any Non-Banking financial or Housing finance activities.

c) The company is not a Core Investment Company as defined in the regulations made by the RBI.

d) The company does not have any Core Investment Company as part of the group.

xvi. The company has not incurred any cash loss in the current year and immediately preceding financial year.

xviii. There has been a resignation of the statutory auditors during the year and the office of the statutory auditor has been duly taken by M/S Vinay I Aggarwal from FY 2024-25 onwards and Associates and No Objection been raised by the previous auditor.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;

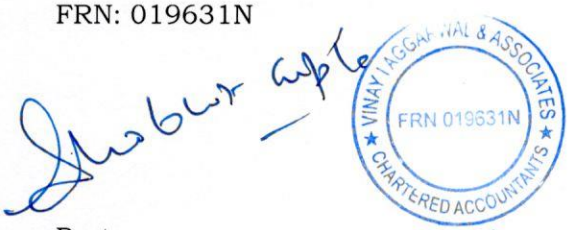
xx. (a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year



(b) There is no unspent amount under the provisions of CSR. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

xxi. This clause is not applicable on standalone financial statement, hence reporting under clause(xxi) is not required.

For VINAY I AGGARWAL & ASSOCIATES.
Chartered Accountants
FRN: 019631N



Partner
Name: Shobhit Gupta
M.No.: 502897
Place: Noida
Date: 29th May 2026
UDIN: 26502897UTODEI4509

PAN HR SOLUTION LIMITED (Earlier known as PAN HR SOLUTION PRIVATE LIMITED)
A-42/03 SECOND FLOOR GOLDMINE TOWER SECTOR - 62 NOIDA (U P)
CIN : U74120UP2015PLC075271 Website: www.panhr.in
(All amounts in Lakhs, unless otherwise stated)

STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE SIX MONTHS AND FINANCIAL YEAR ENDED ON 31 MARCH, 2026

		Half Year ended	Half Year ended	Half Year ended	Year ended	Year ended
		31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	**INCOME**					
a	Revenue from operations	12,591.65	10,859.35	9,846.92	23,451.00	28,318.88
b	Other income	64.94	9.82	38.19	74.76	44.18
	Total income	**12,656.59**	**10,869.17**	**9,885.11**	**23,525.76**	**28,363.06**
2	**Expenses:**					
a	Cost of Services Rendered	11,698.82	10,234.94	9,127.84	21,933.76	26,635.57
d	Employee benefits expense	291.95	201.24	281.86	493.19	789.94
e	Finance costs	1.91	1.29	4.02	3.21	6.59
f	Depreciation and amortisation expense	15.27	16.88	18.27	32.15	38.88
g	Other expenses	178.93	64.05	100.56	242.98	206.59
	Total expenses	**12,186.89**	**10,518.40**	**9,532.56**	**22,705.29**	**27,677.57**
3	**Profit before tax**	**469.70**	**350.77**	**352.55**	**820.47**	**685.50**
4	**Exceptional Items**					
	Prior Period Items		-	-	-	(653.60)
5	**Tax expenses**					
a	- Current tax	50.58	36.37	184.23	86.95	358.22
b	- Short provision of tax relating to earlier years	-	-	-	-	-
c	- Deferred tax	(13.07)	(3.70)	0.52	(16.77)	1.01
6	**Net Profit / (Loss) for the period**	**432.20**	**318.09**	**167.79**	**750.29**	**979.86**
7	Paid Up Equity Share Capital (Face value of Rs. 10/- per share)					
	Earnings per equity share					
	(Face value of INR 10 per share)					
	- Basic (Rs. Per Share)	7.64	5.88	3.10	13.26	18.11
	- Diluted (Rs. Per Share)	7.64	5.88	3.10	13.26	18.11

Notes:

1 The above results have been prepared as per generally accepted accounting principles in india, prescribed u/s 133 of the companies act, 2013 and other recognied accounting practies and policies to the extent applicable and in accordance with the recognition and measurement principles laid dowon in accounting standard, as applicable, specified in section 133 of the companies act, 2013 read with relavant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, wherever is applicable.

2 The above unaudited standalone financial results of the company for the half year ended 31st March, 2026 and audited financial results for year ended 31st March, 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors , at their respective meeting held on 29th May, 2026.

3 The Statutory Auditors of the company have carried out an audit of the above financial results of the company for the half year ended 31st March, 2026 and Year ended 31st March, 2026 in terms of the regulation 33 of the Sebi (LODR) regulations , 2015 and have issued an un modified Independant Auditors Report thereon.

4 The Statement includes the results for the half year ended 31st March,2026 being the balance figure between audited figures in respect of the full financial year and the un- audited figures in respect of 1st half year of the current financial year.

5 As the company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "segment reporting" are not applicable to the company.

6 The weighted average number of equity shares outstanding during the period has been considerd for calculating the basic and diluted earnings per share in accordance with the Accounting standard 20.

7 Previous period figures have been re-grouped and re-classified whereever nessary.

8 The Results of the company are also available for Investors at www.tipcoengineering.com

9 The Board has not recommended any Interim dividend during this year ended March31, 2026

PAN HR Solution Limited

PAN HR SOLUTION LTD. Gautam Buddha Nagar

Rajeev Kumar
Managing Director
DIN -07368623

Place: Noida
Date: 29.05.2026

PAN HR SOLUTION LIMITED (Earlier known as PAN HR SOLUTION PRIVATE LIMITED)
A-42/03 SECOND FLOOR GOLDMINE TOWER SECTOR - 62 NOIDA (U P)
CIN : U74120UP2015PLC075271 Website: www.panhr.in
(All Figues are in Lakhs unless otherwise stated)

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026

	As at 31-Mar-26	As at 31-Mar-25
I. EQUITY AND LIABILITIES		
1. Shareholders' funds		
Share capital	721.11	2.16
Reserves and surplus	3,030.07	1,813.12
	3,751.18	**1,815.28**
2. Non-current liabilities		
Long term provisions	16.04	5.60
	16.04	**5.60**
3. Current liabilities		
Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,506.35	1,194.91
Other current liabilities	688.96	578.76
Short-term provisions	1.82	0.40
	2,197.13	**1,774.07**
TOTAL	**5,964.35**	**3,594.96**
II. ASSETS		
1. Non-current assets		
Property, plant and equipment and intangible assets		
- Property, plant and equipment	76.64	89.80
- Intangible assets	0.71	1.92
Deferred tax asset (net)	25.93	9.16
Other Non Current Assets	40.60	476.80
	143.88	**577.68**
2. Current assets		
Trade receivables	832.07	806.26
Cash and bank balances	2,433.61	366.87
Short-term loans and advances	440.37	416.69
Other current assets	2,114.42	1,427.45
	5,820.47	**3,017.28**
TOTAL	**5,964.35**	**3,594.96**

For and on behalf of the Board of Directors
PAN HR Solution Limited

PAN HR SOLUTION LTD. Gautam Buddha Nagar

Rajeev Kumar
Managing Director
DIN -07368623

Place: Noida
Date: 29.05.2026

PAN HR SOLUTION LIMITED (Earlier known as PAN HR SOLUTION PRIVATE LIMITED)

A-42/03 SECOND FLOOR GOLDMINE TOWER SECTOR - 62 NOIDA (U P)

CIN- U74120UP2015PLC075271

All Figues are in Lakhs otherwise stated

STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

	Year ended 31-Mar-26	Year ended 31-Mar-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit as per Statement of Profit and Loss	**820.48**	**1,339.10**
Adjustments for:		
Depreciation and amortisation expenses	32.15	40.41
Gratuity	11.86	6.00
Finance cost	3.21	6.59
Intangible assets written off	-	1.54
Bad Debt written off	15.76	46.35
Interest income	(56.16)	(44.18)
Operating profit before working capital changes	**827.29**	**1,395.81**
Changes in working capital:		
Adjustment for (increase) / decrease in operating assets:		
- Trade receivables	(41.57)	508.24
- Short-term loans and advances	(23.67)	-
- Other current assets	(686.97)	(1,574.78)
Adjustment for increase / (decrease) in operating liabilities:		
- Trade payables and Other Current Liabilities	421.65	(106.58)
Cash generated from operations	**496.72**	**222.69**
Income tax / tax deducted at source (paid) / refunds	(86.95)	(358.22)
Net cash flow used in operating activities	**409.77**	**(135.53)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in Fixed Deposits		
Interest/Dividend recieved on Investment	56.16	44.18
Cash flow from non current assest	436.19	3.01
Purchase of tangible/intangible assets	(17.78)	(11.81)
Interest received	56.16	-
Net cash flow from/ (used in) investing activities	**474.58**	**35.37**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity share (Net of IPO Expenses)	1,185.60	119.89
Dividend Paid	-	(200.00)
Repayment of short-term borrowings	-	(2.77)
Finance cost	(3.21)	(6.59)
Net cash flow from/ (used in) financing activities	**1,182.39**	**(89.47)**
Net increase / (decrease) in cash and cash equivalen	**2,066.74**	**(189.63)**
Cash and cash equivalents at the beginning of the year	366.87	556.49
Cash and cash equivalents at the end of the year	**2,433.61**	**366.87**
Cash and cash equivalents at the end of the year comprises:		
i. Cash on hand	4.14	7.21
ii. Balances with banks (Current Assets)	2,429.47	359.66
Cash and cash equivalents	**2,433.61**	**366.87**

For and on behalf of the Board of Directors
PAN HR Solution Limited



Rajeev Kumar
Managing Director
DIN -07368623

Place: Noida
Date: 29.05.2026

DECLARATION

[Pursuant to Regulation 33(3)(d) of the SEBI (Listing 0bligation and Disclosure Requirements) Regulations,2015]

It is hereby declared and confirm that M/s. Vinay I Aggarwal & Associates, Chartered Accountants, Statutory Auditors of the Company, have issued Audit Report with an unmodified opinion on Audited Standalone Financial Results for the financial year ended 31st March ,2026.

This declaration is given in compliance with the Regulations 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015 as amended from time to time.

For PAN HR SOLUTION LIMITED
(Formerly Known as PAN HR Solution Private Limited)

Deepak Kumar
Chief Financial Officer

Date: 29/05/2026

Vinay I Aggarwal & Associates
CHARTERED ACCOUNTANTS
Head Office: AN-10B, Shalimar Bagh, New Delhi – 110088
Phones: 9717203270; Email:akashgoelca@gmail.com
GST No.: 07AAMFV8567B1ZR

To,

The Board of Directors,
PAN HR Solutions Limited
(Formerly known as " PAN HR Solutions Private Limited ")
Registered Office: A-42/03 SECOND FLOOR GOLDMINE TOWER SECTOR - 62 NOIDA (U P).

Subject: - Certificate on Utilization of Funds Raised from Initial Public Offer (Public Issue) as on March 31, 2026.

We Vinay I Agarwal Associates. have checked the books of Accounts & other relevant Documents of PAN HR Solution Limited formally known as PAN HR Solutions Private Limited (hereinafter referred to as "the Company") having its registered office at A-42/03 Second Floor Goldmine Tower Sector - 62 Noida (U P) certify that Company has raised a sum of Rs.1404.00 Lakhs through Initial Public Offering (IPO) by way of issue of fresh equity shares of face value of Rs.10 each fully paid up for cash at a price of Rs.78 per equity share (including a premium of Rs.68 per equity share).

We have verified the books of accounts, records and relevant documents in respect of the utilization of funds raised up-to 31st March 2026, we certify that the funds have been utilized as per the following details:

Utilization of fund

Sr. No	Object of the Issue	Allocated Amount (Rs. in Lakhs)	Amount utilized March 31, 2026 (Rs. in Lakhs)	Amount Un - utilized March 31, 2026 (Rs. in Lakhs)	Remarks (if any)
01	Funding of working capital requirements	975.00	0.00	975.00	
02	IPO Issue Exp.	218.40	218.40	0.00	-
03	General Corporate purpose	210.60	0.00	210.60	
	Total	**1404.00**	**218.40**	**1185.60**	



Note:-

1. Based on verification of the relevant bank statements and other records and information produced before us, we report that as on March 31, 2026, the Company has utilized the amount raised in accordance with the objects as stated in the Prospectus.

2. As at March 31, 2026, the IPO proceeds had not been fully utilized and consequently, Rs 1185.60 lakh remained unutilized in the books of accounts of the Company.

3. *Out of the unutilized amount, the amount of Rs 1,184.28 Lakhs the IPO proceeds are invested in the FDs and rest amount is in Company Account as on 31.03.2026.

4. The Company has confirmed that no part of the IPO proceeds has been temporarily invested, advanced, or otherwise deployed for any purpose other than those stated in the Objects of the Issue as disclosed in the Prospectus.

Restriction on Use

This certificate is issued solely for submission to the Bombay Stock Exchanges (BSE) pursuant to the requirements of the SEBI (LODR) Regulations, 2015, and may not be used or referred to for any other purpose without our prior written consent.

For VINAY I AGGARWAL & ASSOCIATES.
Chartered Accountants
FRN: 019631N

VINAY I AGGARWAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 019631N

Partner
Name: Shobhit Gupta
M.No.: 502897
Place: Noida
Date: 29th May 2026
UDIN: 26502897OFTKJG9184