

To Date: 13.02.2025

The Manager BSE Limited

P. J. Towers, Dalal Street,

Mumbai – 400001.

BSE Scrip code: 532521

The Manager NSE Limited,

Exchange Plaza, Bandra Kurla Complex,

Bandra (E), Mumbai- 400051.

NSE Scrip code: PALREDTEC

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Unit: Palred Technologies Limited

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we M/s. Palred Technologies are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

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

Thanking you.

Yours faithfully,

For Palred Technologies Limited

Shruti Mangesh Rege

Company Secretary



PALRED TECHNOLOGIES LIMITED CIN: L72200TG1999PLC033131

(H. No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Amount in lakhs of ₹. unless otherwise stated)

_	T	(Amount in lakhs of ₹, unless o		₹, unless other	wise stated)		
1	D. W. J.	Quarter ended		Nine months ended		Year ended	
	Particulars	December 31,	September	December 31,	December 31,	December 31,	March 31,
l		2024	30, 2024	2023	2024	2023	2024
_		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	2,032.65	2,851.67	1,892.38	6,816.51	9,365.52	11,598.70
2	Other income	102.98	98.97	98.15	305.14	305.64	445.63
3	Total income (1+2)	2,135.63	2,950.64	1,990.53	7,121.65	9,671.16	12,044.33
4	Expenses	1					
	Cost of materials consumed	1,081.04	1,231.21	1,238.05	3,007.05	4,529.65	5,177.57
	Purchases of traded goods	32.78	634.75	730.24	1,354.64	2,432.30	2,827.70
	(Increase)/ decrease in inventories of finished goods and traded goods	344.82	(36.10)	(801.51)	228.63	(664.96)	(263.96
	Employee benefits expense	226.58	221.81	302.11	698.02	903.42	1,180.62
	Finance Costs	135.87	153.97	148.27	435.90	486.78	639.23
	Depreciation and amortisation expense	32.65	27.02	45.20	93.83	127.75	165.63
	Other expenses	506.73	848.57	640.55	1,860.40	2,261.10	2,827.24
	Total expenses	2,360.47	3,081.23	2,302.91	7,678.47	10,076.04	12,554.03
5	Profit/(Loss) before exceptional item (3-4)	(224.84)	(130.59)	(312.38)	(556.82)	(404.88)	(509.70
6	Exceptional item		(*)	-			
7	Profit/(Loss) before tax (5-6)	(224.84)	(130.59)	(312.38)	(556.82)	(404.88)	(509.70)
8	Tax expense				,	,	
	- Current tax						
	- Prior period taxes/MAT credit				-		
	Total Tax Expense			-		-	-
	Profit/(Loss) after tax (7-8)	(224.84)	(130.59)	(312, 38)	(556.82)	(404.88)	(509.70)
9	Other comprehensive income/ (loss)		, ,	, , , , , ,	(,	(,	(007777)
	(a) Items that will not be reclassified to profit or loss	1 1					
	- Remeasurement of post-employment benefit obligations	(0.77)	(0.77)	(0.80)	(2.31)	(2.41)	(3.08)
	(b) Items that will be reclassified to profit or loss	(====,	(=,	(0.00)	(2.0.7)	(2)	(0.00)
	- Exchange differences on foreign operations	0.31	9.28	28.03	7.04	25.00	(0.58)
	Total comprehensive income/(loss)	(225.30)	(122.08)	(285,15)	(552.09)	(382.29)	(513.36)
10	Profit/ (Loss) for the period/year attributable to:	(225.50)	(122.00)	(203.13)	(552.07)	(302.29)	(313.30)
	- Owners of the parent	(163.49)	85.00	(227.30)	(387.85)	(278.98)	(342.29)
	- Non-controlling interests	(61.35)	45.59	(85.08)	(168.97)	(125.90)	(167.41)
11	Total comprehensive income/ (loss) attributable to:	(01.55)	43.37	(03.00)	(100.77)	(123.90)	(107.41)
	- Owners of the parent	(163.88)	(78.37)	(206.23)	(384.25)	(262.00)	(346.56)
	- Non-controlling interests	(61.42)	(43.71)	(78.92)	(167.84)	(120.29)	(166.80)
				(70.92)	(107.04)	(120.29)	(166.80)
	Paid-up equity share capital (Face value ₹10 per share)	1,223.26	1,223.26	1,223.26	1,223.26	1,223.26	1,223.26
	Other equity						4,405.43
14	Earnings per share (Face Value of Rs. 10/- each) (refer note 4)			- 1			
	(a) Basic	(1.34)	(0.69)	(1.86)	(3.17)	(2.28)	(2.80)
- [(b) Diluted	(1.34)	(0.69)	(1.86)	(3.17)	(2.28)	(2.80)
ļ	See accompanying notes to the financial results						

NOTE:

- 1 The above unaudited consolidated financial results of Palred Technologies Limited ("the Company") for the quarter and nine months ended December 31, 2024, which have been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India, were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2025. The statutory auditors have carried out a limited review on the unaudited consolidated financial results and issued unmodified review conclusion on the results thereon.
- 2 The consolidated financial results includes the financial results of the following subsidiaries:
 - a. Palred Electronics Private Limited, India
 - b. Palred Technology Services Private Limited, India
 - c. Palred Retail Private Limited, India
 - d. Palred Online Bilism Teknoljileri Ticaret Anonim Sirketi, Republic of Turkey
 - e. Paired Electronics Limited, Hong Kong (Formerly known as Paired Online Technologies Limited)
 f. Parude Technology Shenzhen Co Ltd, China (Formerly known as Paired Technology Shenzhen Company Ltd)
- The operations of the group and its subsidiaries are predominantly related to trading in electronic products, fashion accessories and providing related services. As such
- there is only one primary reportable segment as per IND AS 108 'Operating Segments'.

 The earnings per share for quarter end and part of the year have not been annualised.
- 5 The previous quarter's / period's figures have been regrouped / rearranged wherever necessary to make it comparable with the current quarter / period classification.
- The aforesaid financial results will be uploaded on the Company's website www.Palred.com and will also be available on the website of BSE Limited www.bseindia.com and the NSE Limited www.nseindia.com for the benefit of the shareholders and investors.

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

Place: Hyderabad Date: February 13, 2025 Supriya Reddy Palem Chairperson & Managing Director DIN: 00055870





PALRED TECHNOLOGIES LIMITED CIN: L72200TG1999PLC033131

(H.No. 8-2-703/2/B, Plot No.2, Road No.12, Banjara Hills, Hyderabad-500 034, Telangana)
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Amount in lakhs of ₹, unless otherwise stated)

Г		Quarter ended			Nine months ended		Year ended
	Particulars	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations	37.50	37.50	37.50	112.50	112.50	150.00
2	Other income	99.31	94.94	91.50	288.13	207.01	299.62
3	Total income (1+2)	136.81	132.44	129.00	400.63	319.51	449.62
4	Expenses						
	Employee benefits expense	18.48	18.61	18.46	55.21	55.36	71.66
	Finance cost	0.32	0.35	0.41	1.04	1.31	1.71
	Depreciation and amortisation expense	1.25	1.24	2.06	3.79	4.90	6.16
	Other expenses	51.07	18.00	20.38	89.33	60.40	79.14
	Total expenses	71.12	38.20	41.31	149.37	121.97	158.67
5	Profit/(Loss) before exceptional item (3-4)	65.69	94.24	87.69	251.26	197.54	290.95
	Exceptional item	-	-	-			(200.65)
	Profit/(Loss) for the period/year (5-6)	65.69	94.24	87.69	251.26	197.54	90.30
	Other comprehensive income/ (loss)						
	Items that will not be reclassified to profit or loss						
	 Remeasurement of post-employment benefit obligations 	(0.16)	(0.15)	0.04	(0.47)	0.11	(0.62)
	Total comprehensive income/(loss)	65.53	94.09	87.73	250.79	197.65	89.68
9	Paid-up equity share capital (Face value ₹10 per share)	1,223.26	1,223.26	1,223.26	1,223.26	1,223.26	1,223.26
10	Other equity					,	5,334.45
11	Earnings per share (Face Value of Rs.10/- each) (refer note 3)						5,55
	(a) Basic	0.53	0.77	0.72	2.05	1.61	0.74
	(b) Diluted	0.53	0.77	0.72	2.05	1.61	0.74
	See accompanying notes to the financial results						

NOTE:

- The above unaudited standalone financial results of Palred Technologies Limited ("the Company") for the quarter and nine months ended December 31, 2024, which have been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India, were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2025. The statutory auditors have carried out a limited review on the unaudited standalone financial results and issued unmodified review. conclusion on the results
- The operations of the company are predominantly related to providing management services to the group company. As such there is only one primary reportable segment as per IND AS 108 'Operating Segments'.
- The basic and diluted EPS for the quarters and part of the year have not been annualised.
- The previous quarter's/year's figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period
- The aforesaid financial results will be uploaded on the Company's website www.Palred.com and will also be available on the website of BSE Limited www.bseindia.com and the NSE Limited www.nseindia.com for the benefit of the shareholders and investors.

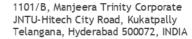
For and on behalf of the Board of Directors

Palred Technologies Limited

Supriya Reddy Palem Chairperson & Managing Director

DIN: 00055870

Place: Hyderabad Date: February 13, 2025





Independent Auditor's Review Report on Standalone unaudited financial results of Palred Technologies Limited for the quarter and year to date pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Palred Technologies Limited

- 1. We have reviewed the accompanying statement of standalone unaudited financial results of Palred Technologies Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2024 and the year to-date results for the period from April 01, 2024 to December 31, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
- 2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



MSKC & Associates LLP

(Formerly known as M S K C & Associates) Chartered Accountants

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K C & Associates LLP (Formerly known as M S K C & Associates) Chartered Accountants

ICAI Firm Registration No. 001595S / S000168

Tarun

Kumar Jain

Digitally signed by Tarun Kumar Jain

Date: 2025.02.13

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Tarun Kumar Jain

Partner

Membership No.: 231741

UDIN: 25231741BMLKZA5275

Place: Hyderabad

Date: February 13, 2025



1101/B, Manjeera Trinity Corporate JNTU-Hitech City Road, Kukatpally Telangana, Hyderabad 500072, INDIA

MSKC & Associates LLP

(Formerly known as M S K C & Associates)
Chartered Accountants

Independent Auditor's Review Report on consolidated unaudited financial results of Palred Technologies Limited for the quarter and year to date pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Palred Technologies Limited

- 1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Palred Technologies Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended December 31, 2024 and the year to-date results for the period from April 01, 2024 to December 31, 2024 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Palred Electronics Private Limited, India	Subsidiary
2	Palred Technology Services Private Limited, India	Wholly owned Subsidiary
3	Palred Retail Private Limited, India	Subsidiary
4	Palred Electronics Limited, Hong Kong (Formerly known	Stepdown subsidiary
	as, Palred Online Technologies Limited)	
5	Parude Technology Shenzhen Company Ltd, China	Stepdown subsidiary
6	Palred Online Bilism Teknoljileri Ticaret Anomin	Stepdown subsidiary
	Sirketi-Turkey	



MSKC & Associates LLP

(Formerly known as M S K C & Associates) **Chartered Accountants**

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The Statement includes the interim financial information of three step-down subsidiaries (mentioned in Para 4 above) which have not been reviewed or audited by their auditors, whose interim financial information reflects total revenue (before consolidation adjustments) of Rs. 14.69 lakhs and Rs. 86.86 lakhs, total loss (before consolidation adjustments) of Rs. 29.00 lakhs and Rs. 43.81 lakhs and total comprehensive loss of Rs. 28.48 lakhs and Rs. 37.60 lakhs for the quarter ended and for the nine-month period ended December 31, 2024, respectively, as considered in the Statement. Such interim financial information has been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these entities is based on solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, such interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial results certified by the management.

For M S K C & Associates LLP (Formerly known as M S K C & Associates)

Chartered Accountants

ICAI Firm Registration No. 001595S / S000168

Tarun

Digitally signed by Tarun Kumar Jain Kumar Jain Date: 2025.02.13

Tarun Kumar Jain

Partner

Membership No.: 231741

UDIN: 25231741BMLKZB3206

Place: Hyderabad

Date: February 13, 2025





- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue qualified institutions placement etc. **Not Applicable**
- C. Format for Disclosing Outstanding Default on Loans and Debt Securities Nil

S.	Particulars	Amount in Rs.
No.		
1.	Loans / revolving facilities like cash credit from banks /	
	financial institutions	
A	Total amount outstanding as on date	
В	Of the total amount outstanding, amount of default as on date	
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	
В	Of the total amount outstanding, amount of default as on date	
3	Total financial indebtedness of the listed entity including	
	short-term and long-term debt	

- D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) **Not Applicable**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated. separately) (applicable only for Annual Filing i.e., 4th quarter) **Not Applicable.**

For Palred Technologies Limited

Shruti Mangesh Rege

Company Secretary