



To,
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Date: 17/09/2020

Dear Madam,

Sub: Quarterly submission of standalone Financial Results for the Quarter ended June 2020 under Regulation 33 of SEBI (LODR) Regulations 2015.

Ref: Discrepancies in Standalone Financial Results letter dated 11.09.2020 at 18:42.

With reference to the subject cited and your letter dated 11th September, 2020, we would like to bring to your kind notice that the Limited Review Report submitted on Stock exchange was Digitally signed but due to inadvertent reasons was not visible in uploaded file on BSE, therefore we are re - submitting the signed Limited Review Report.

This is for the information and record of the Exchange.

Thanking you.

Yours faithfully,
For Palred Technologies Limited

Shruti Mangesh Rege
Company Secretary & Compliance Officer



PALRED TECHNOLOGIES LIMITED
(FORMERLY KNOWN AS FOUR SOFT LIMITED)

CIN: L72200TG1999PLC033131

Regd. Office: H.No. 8-2-703/2/B, Plot.No.2 Road.No.12, Banjara Hills, Hyderabad, Telangana- 500034.

Tele: +9140 67138810 | Website: www.palred.com

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of Palred Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors
Palred Technologies Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Palred Technologies Limited** ('the Company') for the quarter ended June 30, 2020 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Regulations').
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether financial results are free of material misstatements. A review 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the Information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MSKA & Associates
Chartered Accountants
ICAI Firm Registration No.105047W

AMIT KUMAR Digitally signed by AMIT KUMAR AGARWAL
AGARWAL Date: 2020.08.31 17:24:36 +05'30'

Amit Kumar Agarwal
Partner
Membership No. 214198
UDIN: 20214198AAAAEJ2672



Place: Hyderabad, India.
Date: 31st August 2020.

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of Palred Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To

The Board of Directors

Palred Technologies Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Palred Technologies Limited** ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended June 30, 2020 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
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' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review 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 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. The Statement includes the results of 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 Technology Services Inc, United States of America	Stepdown subsidiary
5	Palred Online Technologies Limited, Hong Kong	Stepdown subsidiary
6	Palred Technology Shenzhen Company Ltd, China	Stepdown subsidiary
7	Palred Online Bilism Teknolojileri Ticaret Anonim Sirketi-Turkey	Stepdown subsidiary

6. 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, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. The consolidated unaudited financial results includes the interim financial information of four subsidiaries (mentioned in paragraph 5 above) which have not been reviewed or audited by their auditors, whose interim financial information reflect total revenue (before consolidation adjustments) of Rs. 23.30 lakhs and total profit after tax (before consolidation adjustments) of Rs. 0.66 lakhs for the quarter ended June 30, 2020, respectively, as considered in the statement. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For MSKA & Associates

Chartered Accountants

ICAI Firm Registration No.105047W

AMIT KUMAR AGARWAL
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Date: 2020.08.31 17:22:40 +05'30'



Amit Kumar Agarwal

Partner

Membership No.: 214198

UDIN: 20214198AAAAEK3401

Place: Hyderabad, India.

Date: 31st August 2020