

27<sup>th</sup> May, 2026

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai 400 001.

**Ref: Security Code no. 517119**

**Sub: Submission of Outcome of Board Meeting and Audited Financial Results for the quarter and financial year ended 31st March, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, we hereby inform you that, the Board of Directors of the Company at its meeting held today, i.e. on Wednesday, May 27, 2026, inter-alia, considered and approved:

- i) Audited Financial Result (Standalone & Consolidated) along with Statutory Auditor's Report for the quarter and financial year ended on March 31, 2026;
- ii) Approved the appointment of Patil Gaikwad & Associates as Internal Auditors of the Company for the financial year 2026-27.

The relevant details as per the requirements of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed herewith as Annexure A

The meeting commenced at 1:15 p.m. and concluded at 1:45 p.m.

The said results are also being uploaded on the website of the Company [www.pcstech.com](http://www.pcstech.com).

We request you to take the above on record.

Yours faithfully,

**For PCS Technology Ltd**

SANDIP  
SOPAN  
MAVKAR

Digitally signed by  
SANDIP SOPAN  
MAVKAR  
Date: 2026.05.27  
14:03:56 +05'30'

**Sandip Mavkar**  
**Company Secretary**

Encl: As above.

**PCS TECHNOLOGY LIMITED**

**Registered Office:** S. No. 1A, F-1, Irani Market Compound, Yerawada, Pune - 411006.

**Corporate Office:** 8th Floor, Technocity Building, Plot No. X- 5/3, Mahape, MIDC, Navi Mumbai- 400 710.

**CIN:** L74200MH1981PLC024279, **Tel:** 020-26681619, **Web:** [www.pcstech.com](http://www.pcstech.com), **Email:** [investorsgrievances@pcstech.com](mailto:investorsgrievances@pcstech.com)

Intimation under Regulation 30 of the SEBI (Listing Obligations and "Disclosure Requirements) Regulations. 2015:

### ANNEXURE A

| Particulars                                                                  | Details of Information                                                                                                                                                                  |
|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name                                                                         | Patil Gaikwad & Associates                                                                                                                                                              |
| Reason for change viz. appointment, resignation, removal, death or otherwise | Appointment of Internal Auditors for Financial Year 2026-2027                                                                                                                           |
| Date of Appointment                                                          | 27-05-2026                                                                                                                                                                              |
| Term of Appointment                                                          | Appointed by Board in its meeting held on May 27, 2026 Term: For the Financial Year 2026-27                                                                                             |
| Brief Profile                                                                | Internal audit firm specializing in conducting internal audits, identifying process gaps and strengthening internal controls and thereby help in achieving better Corporate Governance. |
| Disclosure of Relationships between director                                 | NIL                                                                                                                                                                                     |

### PCS TECHNOLOGY LIMITED

**Registered Office:** S. No. 1A, F-1, Irani Market Compound, Yerawada, Pune - 411006.

**Corporate Office:** 8th Floor, Technocity Building, Plot No. X- 5/3, Mahape, MIDC, Navi Mumbai- 400 710.

**CIN:** L74200MH1981PLC024279, **Tel:** 020-26681619, **Web:** www.pcs tech.com, **Email:** investors@grievances@pcstech.com

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PCS TECHNOLOGY LIMITED**

**Report on the Audit of the Standalone Financial Results of PCS Technology Ltd ("the Company") for the year ended as on March 31, 2026**

**Opinion:**

We have audited the accompanying Standalone Financial Results of PCS TECHNOLOGY LIMITED ("the Company") for the for the quarter ended as on March 31, 2026 and year to date April 1, 2025 to March 31, 2026 (the "Statement") attached being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive loss and other financial information of the Company for the year ended 31 March 2026.

**Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 standalone Financial Results under the provisions of the Act 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 on the Financial Results





## **Management's Responsibility for the Standalone Financial Results**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone Financial Results that give a true and fair view of the state of affairs, profit/loss (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Financial Results, management and Board of Directors are 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 is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibility for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone Financial Results 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 user taken on the basis of these standalone Financial Results.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the Standalone Financial Results, 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.
2. 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 with reference to standalone Financial Results in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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 Standalone Financial Results 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.
5. Evaluate the overall presentation, structure and content of the Standalone IND AS Financial Results, including the disclosures, and whether the Standalone IND AS Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

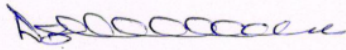
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





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.

**For Vinod K Mehta & Co.,**  
Chartered Accountants  
(Firm Registration No. : 111508W)



Divyesh V Mehta

Partner

Membership No.:044293

Mumbai

Date: 27/05/2026

UDIN: 26044293QWQQDT5303





**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PCS TECHNOLOGY LIMITED  
(GROUP)**

**Report on the Audit of the Consolidated Financial Results Of PCS Technology Limited ('the Group') for the year ended as on March 31, 2026**

**Opinion:**

We have audited the accompanying Consolidated Financial Results of PCS TECHNOLOGY LIMITED(hereinafter referred to as "the Holding Company") and its subsidiary companies (the Holding Company and its subsidiary companies together referred to as 'the Group'), for the for the quarter ended as on March 31,2026 and year to date April 1, 2025 to March 31, 2026 (the "Statement") attached being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- a. include the annual financial results of the entities mentioned in Annexure I
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive loss and other financial information of the Group for the year ended 31 March 2026.

**Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI'), and we have fulfilled our other





ethical responsibilities in accordance with the provisions of the Act. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on financial results

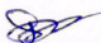
### **Responsibilities of Management and Board of Directors'for the Consolidated Financial Results**

These consolidated annual financial results have been prepared on the basis of the consolidated annual Financial Statements.

The Holding Company's management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit/loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. The respective management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each entity and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies ; making judgments and estimates that are reasonable and prudent; and the 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective management and Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective management and Board of Directors 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 Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 user taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated 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.
2. 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 entity has adequate internal financial controls system in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's and Board of Directors of the Holding Company use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated 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





auditors' report. However, future events or conditions may cause the Group (Holding company and subsidiaries) to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated Financial Results, including the disclosures, and whether the consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its subsidiary companies to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Information other than the Consolidated Financial Results and Auditor's Report Thereon" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

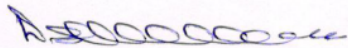




**Other Matter(s):**

We did not audit the Financial Results of 2 subsidiaries, whose Financial Results reflect total assets of 68.14 Lakhs as at 31st March, 2026, total revenue of Rs 6.10 lakhs and net cash and cash equivalents amounting to Rs 117.05 lakhs for the year ended on that date, as considered in the Consolidated Ind AS Financial Results. These Financial Results have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated Ind AS Financial Results in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sec 143 (3) of the Act, insofar as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditors.

**For Vinod K Mehta & Co.,**  
Chartered Accountants  
(Firm Registration No. : 111508W)



**Divyesh V Mehta**

Partner

Membership No.:044293

Mumbai

Date: 27/05/2026

UDIN: 26044293 DZKYSB3941





**Annexure I:**

List of entities included in consolidated annual financial results.

1. PCS Technology Ltd (the 'Holding Company')
2. PCS Infotech Ltd (the 'Subsidiary Company')
3. PCS Positioning Systems (India) Ltd (the 'Subsidiary Company')





**Statement of Audited Financial Results for the Quarter & Year ended 31st March 2026**

| PART I  |                                                                                       | (Rs. in lakhs)        |                         |                       |                       |                       |                       |                         |                       |                       |                       |
|---------|---------------------------------------------------------------------------------------|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|
| Sr. No. | Particulars                                                                           | Standalone            |                         |                       |                       |                       | Consolidated          |                         |                       |                       |                       |
|         |                                                                                       | Quarter Ended         |                         |                       | Financial Year Ended  |                       | Quarter Ended         |                         |                       | Financial Year Ended  |                       |
|         |                                                                                       | 31.03.2026<br>Audited | 31.12.2025<br>Unaudited | 31.03.2025<br>Audited | 31.03.2026<br>Audited | 31.03.2025<br>Audited | 31.03.2026<br>Audited | 31.12.2025<br>Unaudited | 31.03.2025<br>Audited | 31.03.2026<br>Audited | 31.03.2025<br>Audited |
| I       | Revenue from operations (net)                                                         | 12.38                 | 9.54                    | 9.48                  | 39.52                 | 36.56                 | 12.39                 | 9.54                    | 9.48                  | 39.53                 | 36.56                 |
| II      | Other Income                                                                          | 92.65                 | 94.58                   | 92.33                 | 376.76                | 370.62                | 94.31                 | 96.12                   | 93.78                 | 382.85                | 376.42                |
| III     | <b>Total Revenue (I+II)</b>                                                           | <b>105.03</b>         | <b>104.12</b>           | <b>101.81</b>         | <b>416.28</b>         | <b>407.18</b>         | <b>106.70</b>         | <b>105.66</b>           | <b>103.26</b>         | <b>422.38</b>         | <b>412.98</b>         |
| IV      | <b>Expenses</b>                                                                       |                       |                         |                       |                       |                       |                       |                         |                       |                       |                       |
| (a)     | Cost of material consumed                                                             | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| (b)     | Purchase of stock-in-trade                                                            | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| (c)     | Changes in inventories of finished goods, work-in-progress and stock-in-trade         | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| (d)     | Employee benefits expense                                                             | 25.08                 | 23.20                   | 22.46                 | 95.58                 | 93.24                 | 25.08                 | 23.20                   | 22.46                 | 95.58                 | 93.24                 |
| (e)     | Finance costs                                                                         | 0.39                  | 0.38                    | 3.67                  | 1.51                  | 38.83                 | 0.39                  | 0.38                    | 3.67                  | 1.51                  | 38.83                 |
| (f)     | Impairment / (Gain) on financial instruments and Exceptional Items (Refer Note No. 5) | -                     | -                       | (0.58)                | -                     | (5.64)                | -                     | -                       | (0.58)                | -                     | (5.64)                |
| (g)     | Depreciation and amortization expense                                                 | 7.44                  | 7.57                    | 7.39                  | 29.97                 | 23.54                 | 7.44                  | 7.57                    | 7.39                  | 29.97                 | 23.54                 |
| (h)     | Other expenses                                                                        | 13.38                 | 14.70                   | 17.91                 | 65.68                 | 74.28                 | 13.58                 | 14.82                   | 18.09                 | 66.24                 | 74.98                 |
|         | <b>Total Expenses</b>                                                                 | <b>46.29</b>          | <b>45.85</b>            | <b>50.85</b>          | <b>192.74</b>         | <b>224.25</b>         | <b>46.49</b>          | <b>45.97</b>            | <b>51.03</b>          | <b>193.30</b>         | <b>224.95</b>         |
| V       | <b>Profit before exceptional items and tax (III-IV)</b>                               | <b>58.74</b>          | <b>58.27</b>            | <b>50.96</b>          | <b>223.54</b>         | <b>182.93</b>         | <b>60.21</b>          | <b>59.69</b>            | <b>52.23</b>          | <b>229.08</b>         | <b>188.03</b>         |
| VI      | <b>Exceptional items - income / (expense)</b>                                         | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| V       | <b>Profit before tax (III-IV)</b>                                                     | <b>58.74</b>          | <b>58.27</b>            | <b>50.96</b>          | <b>223.54</b>         | <b>182.93</b>         | <b>60.21</b>          | <b>59.69</b>            | <b>52.23</b>          | <b>229.08</b>         | <b>188.03</b>         |
| VI      | <b>Tax expense</b>                                                                    |                       |                         |                       |                       |                       |                       |                         |                       |                       |                       |
| (a)     | Current tax                                                                           | 15.15                 | 13.00                   | 12.94                 | 53.15                 | 53.69                 | 15.51                 | 13.37                   | 11.52                 | 54.55                 | 54.98                 |
| (b)     | Deferred tax                                                                          | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| (b)     | Taxation pertaining to earlier year                                                   | 1.39                  | -                       | -                     | 1.39                  | (1.80)                | 1.39                  | (0.01)                  | -                     | 1.38                  | (1.66)                |
| VII     | <b>Profit / (Loss) for the period from continuing operations (V-VI)</b>               | <b>42.20</b>          | <b>45.27</b>            | <b>38.02</b>          | <b>169.00</b>         | <b>131.04</b>         | <b>43.31</b>          | <b>46.33</b>            | <b>40.71</b>          | <b>173.15</b>         | <b>134.71</b>         |
| VIII    | <b>Profit / (Loss) from discontinued operations</b>                                   | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| IX      | <b>Tax expense of discontinued operations</b>                                         | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| X       | <b>Profit / (Loss) from discontinued operations (after tax) (VIII-IX)</b>             | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| XI      | <b>Profit / (Loss) for the period (VII+X)</b>                                         | <b>42.20</b>          | <b>45.27</b>            | <b>38.02</b>          | <b>169.00</b>         | <b>131.04</b>         | <b>43.31</b>          | <b>46.33</b>            | <b>40.71</b>          | <b>173.15</b>         | <b>134.71</b>         |
| XII     | <b>Other Comprehensive Income</b>                                                     |                       |                         |                       |                       |                       |                       |                         |                       |                       |                       |
| A (i)   | Items that will be reclassified to profit or loss                                     | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| (ii)    | Income tax relating to items that will be reclassified to profit or loss              | -                     | -                       | -                     | -                     | -                     | -                     | -                       | -                     | -                     | -                     |
| B (i)   | Items that will not be reclassified to profit or loss                                 | (2.47)                | (0.70)                  | (4.43)                | (4.58)                | (2.76)                | (2.47)                | (0.70)                  | (4.43)                | (4.58)                | (2.76)                |
| (ii)    | Income tax relating to items that will not be reclassified to profit or loss          | 1.01                  | 0.05                    | 1.11                  | 1.15                  | 0.69                  | 1.01                  | 0.05                    | 1.11                  | 1.15                  | 0.69                  |
| XIII    | <b>Total Comprehensive Income for the period (XI+XII)</b>                             | <b>40.74</b>          | <b>44.62</b>            | <b>34.70</b>          | <b>165.57</b>         | <b>128.97</b>         | <b>41.85</b>          | <b>45.68</b>            | <b>37.39</b>          | <b>169.72</b>         | <b>132.64</b>         |
|         | (Comprising Profit / (Loss) and Other Comprehensive Income for the period)            |                       |                         |                       |                       |                       |                       |                         |                       |                       |                       |
| XIV     | <b>Equity Share Capital (face value of Rs. 10/- each)</b>                             | <b>2,095.07</b>       | <b>2,095.07</b>         | <b>2,095.07</b>       | <b>2,095.07</b>       | <b>2,095.07</b>       | <b>2,095.07</b>       | <b>2,095.07</b>         | <b>2,095.07</b>       | <b>2,095.07</b>       | <b>2,095.07</b>       |
| XV      | <b>Earning per equity share (of Rs.10/- each) (not annualised*)</b>                   |                       |                         |                       |                       |                       |                       |                         |                       |                       |                       |
| (1)     | Basic                                                                                 | 0.20                  | 0.22                    | 0.17                  | 0.80                  | 0.62                  | 0.20                  | 0.22                    | 0.18                  | 0.81                  | 0.63                  |
| (2)     | Diluted                                                                               | 0.20                  | 0.22                    | 0.17                  | 0.80                  | 0.62                  | 0.20                  | 0.22                    | 0.18                  | 0.81                  | 0.63                  |

**Notes:**

- The above audited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 27th May, 2026
- Based on the Management approach as defined under Ind-AS 108, Operating segments, the Company operates in one business segment i.e. ITes related Facility Management Segment, as such it is the only reportable business segment.
- The Company adopted Indian Accounting Standards (Ind-AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Financials Results (Standalone and Consolidated) have been prepared in accordance with principles of Indian Accounting Standard (IndAS) as specified by ICAI & section 133 of The Companies Act 2013.
- The Company, in the past has invested funds in Bonds. The Market value/Resale value of some of the bonds on Mark-to-Market basis have varied in earlier quarters/year. Accordingly the resultant gain/(loss) arrived on Mark-to-Market basis amounts to Rs. Nil for the current quarter & Rs. 5.64 Lakhs for the financial year ended 31st March 2025 being reversal of impairment loss has been accounted and classified under "Impairment Loss/ (Gain) on financial instruments and Exceptional Items" in accordance with IndAS 109.
- The Statutory Auditors of the Company have expressed an unmodified opinion on Financial Statements.
- Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.

Place : Mumbai  
Date : 27 May 2026

For PCS Technology Limited

Ashok Kumar Patni  
Vice Chairman



**Statement of Assets and Liabilities**

(Rs.in lakhs)

| Particulars                              | Standalone           |                      | Consolidated         |                      |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                          | As at<br>31-Mar-2026 | As at<br>31-Mar-2025 | As at<br>31-Mar-2026 | As at<br>31-Mar-2025 |
| <b>A ASSETS</b>                          |                      |                      |                      |                      |
| <b>1 Non-Current Assets</b>              |                      |                      |                      |                      |
| (a) Property, plant and equipment        | 845.92               | 879.28               | 845.92               | 879.28               |
| (b) Financial assets                     |                      |                      |                      |                      |
| (i) Investments                          | 50.10                | 50.10                | 0.10                 | 0.10                 |
| (c) Other assets                         | 111.47               | 111.80               | 111.47               | 111.80               |
| <b>Total non-current assets</b>          | <b>1,007.49</b>      | <b>1,041.18</b>      | <b>957.49</b>        | <b>991.18</b>        |
| <b>2 Current assets</b>                  |                      |                      |                      |                      |
| (a) Financial assets                     |                      |                      |                      |                      |
| (i) Investments                          | 277.73               | 281.30               | 277.73               | 281.31               |
| (ii) Trade receivables                   | -                    | -                    | -                    | -                    |
| (iii) Cash and cash equivalents          | 3,379.88             | 3,173.03             | 3,496.93             | 3,286.37             |
| (iv) Loans                               | -                    | -                    | -                    | -                    |
| (b) Current income tax assets (net)      | 3.45                 | 1.29                 | 3.51                 | 1.44                 |
| (c) Other assets                         | 49.03                | 50.88                | 50.06                | 51.78                |
| <b>Total current assets</b>              | <b>3,710.09</b>      | <b>3,506.50</b>      | <b>3,828.23</b>      | <b>3,620.90</b>      |
| <b>TOTAL ASSETS</b>                      | <b>4,717.58</b>      | <b>4,547.68</b>      | <b>4,785.72</b>      | <b>4,612.08</b>      |
| <b>II. EQUITY AND LIABILITIES</b>        |                      |                      |                      |                      |
| <b>1 Equity</b>                          |                      |                      |                      |                      |
| (a) Share capital                        | 2,095.07             | 2,095.07             | 2,095.07             | 2,095.07             |
| (b) Other equity                         | 2,558.98             | 2,393.41             | 2,626.18             | 2,456.47             |
| <b>Total Equity</b>                      | <b>4,654.05</b>      | <b>4,488.48</b>      | <b>4,721.25</b>      | <b>4,551.54</b>      |
| <b>2 Liabilities</b>                     |                      |                      |                      |                      |
| <b>Non-current liabilities</b>           |                      |                      |                      |                      |
| (a) Financial liabilities                |                      |                      |                      |                      |
| (i) Long-term borrowings (refer note 6)  | -                    | -                    | -                    | -                    |
| (ii) Other financial liabilities         | -                    | -                    | -                    | -                    |
| (b) Provisions                           | 4.84                 | 3.35                 | 4.84                 | 3.35                 |
| <b>Total non- current liabilities</b>    | <b>4.84</b>          | <b>3.35</b>          | <b>4.84</b>          | <b>3.35</b>          |
| <b>3 Current Liabilities</b>             |                      |                      |                      |                      |
| (a) Financial liabilities                |                      |                      |                      |                      |
| (i) Trade and other payables             | 4.70                 | 4.50                 | 5.64                 | 5.84                 |
| (b) Current income tax liabilities (net) | -                    | -                    | -                    | -                    |
| (c) Provisions                           | 5.42                 | 5.34                 | 5.42                 | 5.34                 |
| (d) Other liabilities                    | 48.57                | 46.01                | 48.57                | 46.01                |
| <b>Total current liabilities</b>         | <b>58.69</b>         | <b>55.85</b>         | <b>59.63</b>         | <b>57.19</b>         |
| <b>TOTAL EQUITY AND LIABILITIES</b>      | <b>4,717.58</b>      | <b>4,547.68</b>      | <b>4,785.72</b>      | <b>4,612.08</b>      |

For PCS Technology Limited

Ashok Kumar Patni  
Vice Chairman



**Standalone Cash Flow Statement**

(Rs.in lakhs)

| S. R.     | Particulars                                                       | Year ended<br>31-Mar-26 | Year ended<br>31-Mar-25 |
|-----------|-------------------------------------------------------------------|-------------------------|-------------------------|
| <b>A.</b> | <b>Cash flow from operating activities</b>                        |                         |                         |
|           | Net profit after tax                                              | 169.01                  | 131.04                  |
|           | Adjustments for:                                                  |                         |                         |
|           | Tax Provision                                                     | 54.54                   | 51.89                   |
|           | OCI                                                               | (3.44)                  | (2.07)                  |
|           | CSR Provision                                                     | -                       | -                       |
|           | CSR Paid                                                          | -                       | -                       |
|           | Depreciation                                                      | 29.97                   | 23.54                   |
|           | Finance cost                                                      | 1.51                    | 38.83                   |
|           | Gain / Loss / Impairment on investments and sundry balances       | -                       | (5.64)                  |
|           | Fixed assets written off / Profit or Loss of Sale of Fixed Assets | (1.56)                  | (0.61)                  |
|           | Interest received                                                 | (240.72)                | (254.67)                |
|           | <b>Operating profit before working capital changes</b>            | 9.31                    | (17.69)                 |
|           | Decrease/ (increase) in trade and others receivables              | (0.46)                  | (1.10)                  |
|           | Decrease/ (increase) in inventories                               | -                       | -                       |
|           | (Decrease)/ increase in trade and other payables                  | 4.33                    | 11.82                   |
|           | <b>Cash generated from operations</b>                             | 13.18                   | (6.97)                  |
|           | Income tax paid (net of refunds)                                  | (56.70)                 | (53.17)                 |
|           | <b>Net cash flow from/ (used in) operating activities</b>         | (43.52)                 | (60.14)                 |
| <b>B.</b> | <b>Cash flow from investing activities</b>                        |                         |                         |
|           | Purchase of fixed assets                                          | (1.28)                  | (60.17)                 |
|           | Purchase of non-current investments                               | 3.58                    | 3.58                    |
|           | Bank Fixed Deposits                                               | -                       | -                       |
|           | Proceeds from sale of fixed assets                                | 6.23                    | 0.75                    |
|           | Interest received                                                 | 243.36                  | 252.59                  |
|           | <b>Net cash from/ (used in) investing activities</b>              | 251.89                  | 196.75                  |
| <b>C.</b> | <b>Cash from financing activities</b>                             |                         |                         |
|           | Repayment of borrowings (net)                                     | -                       | (397.50)                |
|           | Finance cost                                                      | (1.51)                  | (30.89)                 |
|           | <b>Net cash from/ (used in) financing activities</b>              | (1.51)                  | (428.39)                |
|           | Net increase/ (decrease) in cash and cash equivalents             | 206.85                  | (291.77)                |
|           | Cash and cash equivalents at beginning of the year                | 3,173.03                | 3,464.80                |
|           | Cash and cash equivalents at end of the year                      | 3,379.88                | 3,173.03                |

| Particulars                                                                 | Year ended<br>31-Mar-26 | Year ended<br>31-Mar-25 |
|-----------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>COMPONENTS OF CASH AND CASH EQUIVALENTS AS AT</b>                        |                         |                         |
| Cash on hand                                                                | 0.24                    | 0.24                    |
| Balance with banks                                                          | 60.66                   | 54.10                   |
| Cheques on hand                                                             | -                       | -                       |
| Fixed deposits with banks, having original maturity of three months or less | 3,318.98                | 3,118.69                |
| Cash and cash equivalents at the end of the year                            | 3,379.88                | 3,173.03                |

**RECONCILIATION STATEMENT OF CASH AND BANK BALANCE**

| Particulars                                                                           | Year ended<br>31-Mar-26 | Year ended<br>31-Mar-25 |
|---------------------------------------------------------------------------------------|-------------------------|-------------------------|
| Cash and cash equivalents at the end of the year as per above                         | 60.90                   | 54.34                   |
| Add: Balance with bank in dividend / unclaimed dividend accounts                      | -                       | -                       |
| Add: Fixed deposits with banks, having remaining maturity for less than twelve months | 3,318.98                | 3,118.69                |
| Add: Fixed deposits with banks (lien marked)                                          | -                       | -                       |
| Less: Fixed deposit with banks, having remaining maturity for more than twelve months | -                       | -                       |
| <b>Cash and bank balance as per balance sheet (refer note 13 and 14)</b>              | <b>3,379.88</b>         | <b>3,173.03</b>         |

**DISCLOSURE AS REQUIRED BY IND AS 7**

Reconciliation of liabilities arising from financing activities

| 31 March 2026                                      | Opening balance | Cash flows | Non cash changes | Closing balance |
|----------------------------------------------------|-----------------|------------|------------------|-----------------|
| Short term secured borrowings                      | -               | -          | -                | -               |
| Long term secured borrowings                       | -               | -          | -                | -               |
| <b>Total liabilities from financing activities</b> | <b>-</b>        | <b>-</b>   | <b>-</b>         | <b>-</b>        |

For PCS Technology Limited

Ashok Kumar Patni  
Vice Chairman



**Consolidated Cash Flow Statement**

(Rs.in lakhs)

| S. R. | Particulars                                                       | Year ended<br>31-Mar-26 | Year ended<br>31-Mar-25 |
|-------|-------------------------------------------------------------------|-------------------------|-------------------------|
| A.    | <b>Cash flow from operating activities</b>                        |                         |                         |
|       | Net profit after tax and extra ordinary items                     | 173.15                  | 134.70                  |
|       | Adjustments for:                                                  |                         |                         |
|       | Tax Provision                                                     | 55.93                   | 53.32                   |
|       | OCI                                                               | (3.44)                  | (2.07)                  |
|       | CSR Provision                                                     | -                       | -                       |
|       | CSR Paid                                                          | -                       | -                       |
|       | Depreciation                                                      | 29.97                   | 23.54                   |
|       | Finance cost                                                      | 1.51                    | 38.83                   |
|       | Gain / Loss / Impairment on investments and sundry balances       | -                       | (5.64)                  |
|       | Fixed assets written off / Profit or Loss of Sale of Fixed Assets | (1.56)                  | (0.61)                  |
|       | Interest received                                                 | (246.82)                | (260.46)                |
|       | <b>Operating profit before working capital changes</b>            | 8.74                    | (18.39)                 |
|       | Decrease/ (increase) in trade and others receivables              | (0.46)                  | (1.10)                  |
|       | Decrease/ (increase) in inventories                               | -                       | -                       |
|       | (Decrease)/ increase in trade and other payables                  | 3.93                    | 11.63                   |
|       | <b>Cash generated from operations</b>                             | 12.22                   | (7.86)                  |
|       | Income tax paid (net of refunds)                                  | (58.01)                 | (54.76)                 |
|       | <b>Net cash flow from/ (used in) operating activities</b>         | (45.79)                 | (62.62)                 |
| B.    | <b>Cash flow from investing activities</b>                        |                         |                         |
|       | Purchase of fixed assets                                          | (1.28)                  | (60.17)                 |
|       | (Purchase)/ sale of non-current investments                       | 3.58                    | 3.58                    |
|       | Bank Fixed Deposits                                               | -                       | -                       |
|       | Proceeds from sale of fixed assets                                | 6.23                    | 0.75                    |
|       | Interest received                                                 | 249.32                  | 258.39                  |
|       | <b>Net cash from/ (used in) investing activities</b>              | 257.85                  | 202.55                  |
| C.    | <b>Cash from financing activities</b>                             |                         |                         |
|       | Repayment of borrowings (net)                                     | -                       | (397.50)                |
|       | Finance cost                                                      | (1.51)                  | (30.89)                 |
|       | <b>Net cash from/ (used in) financing activities</b>              | (1.51)                  | (428.39)                |
|       | Net increase/ (decrease) in cash and cash equivalents             | 210.56                  | (288.45)                |
|       | Cash and cash equivalents at beginning of the year                | 3,286.37                | 3,574.82                |
|       | Cash and cash equivalents at end of the year                      | 3,496.93                | 3,286.37                |

| Particulars                                                                 | Year ended<br>31-Mar-26 | Year ended<br>31-Mar-25 |
|-----------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>COMPONENTS OF CASH AND CASH EQUIVALENTS AS AT</b>                        |                         |                         |
| Cash on hand                                                                | 0.23                    | 0.24                    |
| Balance with banks                                                          | 68.22                   | 82.44                   |
| Cheques on hand                                                             | -                       | -                       |
| Fixed deposits with banks, having original maturity of three months or less | 3,428.48                | 3,203.69                |
| Cash and cash equivalents at the end of the year                            | 3,496.93                | 3,286.37                |

**RECONCILIATION STATEMENT OF CASH AND BANK BALANCE**

| Particulars                                                                           | Year ended<br>31-Mar-26 | Year ended<br>31-Mar-25 |
|---------------------------------------------------------------------------------------|-------------------------|-------------------------|
| Cash and cash equivalents at the end of the year as per above                         | 68.45                   | 82.68                   |
| Add: Balance with bank in dividend / unclaimed dividend accounts                      | -                       | -                       |
| Add: Fixed deposits with banks, having remaining maturity for less than twelve months | 3,428.48                | 3,203.69                |
| Add: Fixed deposits with banks (lien marked)                                          | -                       | -                       |
| Less: Fixed deposit with banks, having remaining maturity for more than twelve months | -                       | -                       |
| <b>Cash and bank balance as per balance sheet (refer note 13 and 14)</b>              | 3,496.93                | 3,286.37                |

**DISCLOSURE AS REQUIRED BY IND AS 7**

Reconciliation of liabilities arising from financing activities

| 31-Mar-26                                          | Opening balance | Cash flows | Non cash changes | Closing balance |
|----------------------------------------------------|-----------------|------------|------------------|-----------------|
| Short term secured borrowings                      | -               | -          | -                | -               |
| Long term secured borrowings                       | -               | -          | -                | -               |
| <b>Total liabilities from financing activities</b> | -               | -          | -                | -               |

For PCS Technology Limited

Ashok Kumar Patni  
Vice Chairman



# PCS TECHNOLOGY LIMITED

Registered office: Irani Market Compound, Om Mahavir Society, Building A,  
1st Floor, Flat No.1 & 2, Survey No. 1-A, Yerwada, Pune 411006.  
CIN: L74200MH1981PLC024279

## EXTRACTS OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2026.

(Rs. in lakhs)

| S<br>N | Particulars                                                                                                                                        | Consolidated  |            |            |                      |            |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|------------|----------------------|------------|
|        |                                                                                                                                                    | Quarter ended |            |            | Financial Year Ended |            |
|        |                                                                                                                                                    | 31.03.2026    | 31.12.2025 | 31.03.2025 | 31.03.2026           | 31.03.2025 |
|        |                                                                                                                                                    | Audited       | Unaudited  | Audited    | Audited              | Audited    |
| 1      | Total Income from Operations                                                                                                                       | 106.70        | 105.66     | 103.26     | 422.38               | 412.98     |
| 2      | Net Profit / (Loss) for the period before tax                                                                                                      | 60.21         | 59.69      | 52.23      | 229.08               | 188.03     |
| 3      | Net Profit / (Loss) for the period after tax                                                                                                       | 43.31         | 46.33      | 40.71      | 173.15               | 134.71     |
| 4      | Total Comprehensive Income for the period<br>[Comprising Profit / (Loss) for the period (after tax)<br>and Other Comprehensive Income (after tax)] | 41.85         | 45.68      | 37.39      | 169.72               | 132.64     |
| 5      | Equity Share Capital                                                                                                                               | 2,095.07      | 2,095.07   | 2,095.07   | 2,095.07             | 2,095.07   |
| 6      | Reserves (excluding Revaluation Reserve) as shown<br>in the Audited Balance Sheet of the previous year                                             | NA            | NA         | NA         | 2626.18              | 2456.47    |
| 7      | Basic & Diluted Earnings Per Share (of Rs.10/-each)<br>(not annualised *) (before extraordinary items)                                             | 0.20          | 0.22       | 0.18       | 0.83                 | 0.64       |

The Financial details on Standalone basis are as under

(Rs. in lakhs)

| S<br>N | Particulars                  | Standalone    |            |            |                      |            |
|--------|------------------------------|---------------|------------|------------|----------------------|------------|
|        |                              | Quarter ended |            |            | Financial Year Ended |            |
|        |                              | 31.03.2026    | 31.12.2025 | 31.03.2025 | 31.03.2026           | 31.03.2025 |
|        |                              | Audited       | Unaudited  | Audited    | Audited              | Audited    |
| 1      | Total Income from Operations | 105.03        | 104.12     | 101.81     | 416.28               | 407.18     |
| 2      | Profit before tax            | 58.74         | 58.27      | 50.96      | 223.54               | 182.93     |
| 3      | Profit after tax             | 42.20         | 45.27      | 38.02      | 169.00               | 131.04     |

### Notes:

- The above is an extract of the detailed format of Quarter Ended and Year Ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarter Ended Financial Results are available on the websites of the Stock Exchange ([www.bseindia.com](http://www.bseindia.com)) and the listed entity ([www.pcstech.com](http://www.pcstech.com)).
- The above audited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 27th May, 2026.
- Based on the Management approach as defined under Ind-AS 108, Operating segments, the Company operates in one business segment i.e. ITes related Facility Management Segment, as such it is the only reportable business segment.
- The Company adopted Indian Accounting Standards (Ind-AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Financials Results (Standalone and Consolidated) have been prepared in accordance with principles of Indian Accounting Standard (IndAS) as specified by ICAI & section 133 of The Companies Act 2013.
- The Company, in the past has invested funds in Bonds. The Market value/Resale value of some of the bonds on Mark-to-Market basis have varied in earlier quarters/year. Accordingly the resultant gain/(loss) arrived on Mark-to-Market basis amounts to Rs. Nil for the current quarter & Rs. 5.64 Lakhs for the financial year ended 31st March 2025 being reversal of impairment loss has been accounted and classified under "Impairment Loss / (Gain) on financial instruments and Exceptional Items" in accordance with Ind AS 109.
- The Statutory Auditors of the Company have expressed an unmodified opinion on Financial Statements.
- Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.



Place: Mumbai  
Date: 27th May 2026

For PCS Technology Limited  
Sd/-  
A.K. Patni  
(Vice Chairman)  
DIN - 00014194

For PCS Technology Limited

Ashok Kumar Patni  
Vice Chairman



27<sup>th</sup> May, 2026

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai 400 001.

Dear Sir/Madam,

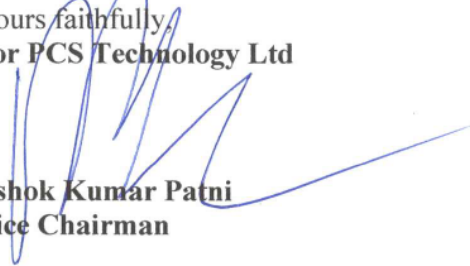
**Sub: Submission of Declaration in respect to Audit report with unmodified opinion for the Audited Financial Results for the year ended 31<sup>st</sup> March 2026.**

With reference to the captioned subject, we hereby declare that the Statutory Auditors of the Company, M/s. Vinod K Mehta & Co., Chartered Accountants have expressed an unmodified opinion on the Audit report for the financial year ended 31<sup>st</sup> March 2026.

Kindly take the same on record

Thanking you,

Yours faithfully,  
**For PCS Technology Ltd**

  
**Ashok Kumar Patni**  
Vice Chairman

**PCS TECHNOLOGY LIMITED**

Registered Office: S. No. 1A, F-1, Irani Market Compound, Yerawada, Pune - 411006.

Corporate Office: 8th Floor, Technocity Building, Plot No. X- 5/3, Mahape, MIDC, Navi Mumbai- 400 710.

CIN: L74200MH1981PLC024279, Tel: 020-26681619, Web: www.pcstech.com, Email: investorsgrievances@pcstech.com