5th November, 2026

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 023.

Security Code No. 517119

Sub: Outcome of Board meeting held on 5th November 2026: Un-audited Financial Results for the quarter and half year ended on 30th September, 2026

Pursuant with Regulation 30 and 33 of the SEBI Listing Regulations, 2015, we hereby inform you that, the Board of Directors of the Company at its meeting held today, i.e. on Thursday, 5th November, 2026, inter-alia, has considered and unanimously approved the Unaudited Financial Result of the Company (Standalone and Consolidated) for the quarter and half year ended September 30, 2026.

The Financial Results for the quarter and half year ended September 30, 2026, along with the Limited Review Report dated November 05, 2026, issued by Statutory Auditors of the Company are enclosed pursuant to Regulation 33 of SEBI Listing Regulations.

The said results are also being uploaded on the website of the Company at www.pcstech.com

The Board meeting commenced at 1:07 p.m. and concluded at 1:25 p.m.

This is for information and record.

Thanking you

Yours faithfully,
For PCS Technology Limited

SANDIP SOPAN MAVKAR
Digitally signed by SANDIP SOPAN MAVKAR
Date: 2026.11.05 13:40:35 +05'30'

Sandip Mavkar
Company Secretary and Compliance Officer

VINOD K. MEHTA & CO.
Chartered Accountants

B-5, SATYAM SHOPPING CENTRE,
2ND FLOOR, M. G. ROAD,
GHATKOPAR (E), MUMBAI - 400077.

Tel. : + 91 22 2102 4280
E-mail : dvsmehta@gmail.com

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of PCS Technology Limited for the quarter ended as on September 30, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
PCS TECHNOLOGY LIMITED,
Mumbai

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of PCS Technology Limited (the "Company") for the quarter ended as on September 30, 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").

2. This statement which is the responsibility of Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these statements 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 statements are free of material misstatement. 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 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vinod K Mehta & Co.
Chartered Accountant



Divyesh Mehta
Partner
(ICAI Registration no. 111508W)
Membership Number: 044293

UDIN: 26044293FWVQHR5244
Place: Mumbai
Date: 05/11/2026

VINOD K. MEHTA & CO.
Chartered Accountants

B-5, SATYAM SHOPPING CENTRE,
2ND FLOOR, M. G. ROAD,
GHATKOPAR (E), MUMBAI - 400077.

Tel. : + 91 22 2102 4280
E-mail : dvsmehta@gmail.com

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of PCS Technology Limited for the quarter ended as on September 30, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
PCS TECHNOLOGY LIMITED,
Pune.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of PCS Technology Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended as on September 30,2026 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, as amended, read with relevant rules issued there underand other accounting principles generally accepted in India. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI underRegulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following subsidiaries:

   a) PCS Positioning Systems (India) Limited
   b) PCS InfoTech Limited, India

5. We did not review the interim financial results of the 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenue (incl. Other Income) of Rs.3.42 Lakhs, total net profit/(loss) after tax of Rs 2.34 Lakh for the quarter ended as on September 30,2026. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax Rs.91.16 Lakhs and Total Comprehensive Income / loss of Rs. 87.84 Lakhs for the quarter ended as on September 30,2026 as considered in the consolidated unaudited financial results.

These interim results have been reviewed by other auditor whose review reports have been furnished to us by the Management and our conclusion on the statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter and the reports of the other auditors and the financial results/financial information certified by the Management.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (' lnd AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vinod K Mehta & Co.
Chartered Accountant



Divyesh Mehta
Partner
(ICAI Registration no. 111508W)
Membership Number: 044293

UDIN: 26044293FOLWRY2278
Place: Mumbai
Date: 05/11/2026

PCS TECHNOLOGY LIMITED

Registered Office: S. No.1A, F-1, Irani Market Compound, Yerwada, Pune 411006.
Corporate Office: 8th Floor, Technocity Building, Lot No X-5/3, Mahape, MIDC, Navi Mumbai 400 710
CIN: L74200MH1981PLC024279

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEP 2026

PART I

(Rs. in lakh)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Financial Year Ended	Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (net)	9.99	10.01	8.67	20.00	17.60	39.52	9.99	10.01	8.67	20.00	17.60	39.53
II	Other Income	98.46	95.39	95.65	193.85	189.53	376.76	100.18	97.10	97.10	197.28	192.42	382.85
III	**Total Revenue (I+II)**	108.45	105.40	104.32	213.85	207.13	416.28	110.17	107.11	105.77	217.28	210.02	422.38
IV	**Expenses**												
	(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	25.49	24.14	23.48	49.63	47.30	95.58	25.49	24.14	23.48	49.63	47.30	95.58
	(e) Finance costs	0.39	0.39	0.38	0.78	0.74	1.51	0.39	0.39	0.38	0.78	0.74	1.51
	(f) Impairement / (Gain) on financial instruments and Exceptional Items (Refer Note No. 5)	0.13	1.10	-	1.23	-	-	0.13	1.10	-	1.23	-	-
	(g) Depreciation and amortization expense	7.62	7.58	7.52	15.20	14.96	29.97	7.62	7.58	7.52	15.20	14.96	29.97
	(h) Other expenses	17.05	14.14	18.86	31.19	37.60	65.68	17.20	14.28	18.98	31.48	37.84	66.24
	Total Expenses	**50.68**	**47.35**	**50.24**	**98.03**	**100.60**	**192.74**	**50.83**	**47.49**	**50.36**	**98.32**	**100.84**	**193.30**
V	**Profit before exceptional items and tax (III-IV)**	**57.77**	**58.05**	**54.08**	**115.82**	**106.53**	**223.54**	**59.34**	**59.62**	**55.41**	**118.96**	**109.18**	**229.08**
VI	**Exceptional items - income / (expense)**	-	-	-	-	-	-	-	-	-	-	-	-
V	**Profit before tax (III-IV)**	**57.77**	**58.05**	**54.08**	**115.82**	**106.53**	**223.54**	**59.34**	**59.62**	**55.41**	**118.96**	**109.18**	**229.08**
VI	**Tax expense**												
	(a) Current tax	16.33	10.67	16.00	27.00	25.00	53.15	16.72	11.07	16.33	27.79	25.67	54.55
	(b) Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
	(b) Taxation pertaining to earlier year	-	-	-	-	-	1.39	-	-	-	-	-	1.38
VII	**Profit / (Loss) for the period from continuing operations (V-VI)**	**41.44**	**47.38**	**38.08**	**88.82**	**81.53**	**169.00**	**42.62**	**48.55**	**39.08**	**91.17**	**83.51**	**173.15**
VIII	**Profit / (Loss) from discontinued operations**	-	-	-	-	-	-	-	-	-	-	-	-
IX	**Tax expense of discontinued operations**	-	-	-	-	-	-	-	-	-	-	-	-
X	**Profit / (Loss) from discontinued operations (after tax) (VIII-IX)**	-	-	-	-	-	-	-	-	-	-	-	-
XI	**Profit / (Loss) for the period (VII+X)**	**41.44**	**47.38**	**38.08**	**88.82**	**81.53**	**169.00**	**42.62**	**48.55**	**39.08**	**91.17**	**83.51**	**173.15**
XII	**Other Comprehensive Income**												
	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	(1.33)	(1.32)	(0.71)	(2.65)	(1.41)	(4.58)	(1.33)	(1.32)	(0.71)	(2.65)	(1.41)	(4.58)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.34)	(0.33)	0.04	(0.67)	0.09	1.15	(0.34)	(0.33)	0.04	(0.67)	0.09	1.15
XIII	**Total Comprehensive Income for the period (XI+XII)** (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	**39.77**	**45.73**	**37.41**	**85.50**	**80.21**	**165.57**	**40.95**	**46.90**	**38.41**	**87.85**	**82.19**	**169.72**
XIV	Equity Share Capital (face value of Rs. 10/- each)	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07
XV	**Earning per equity share (of Rs.10/- each) (not annualised*)**												
	(1) Basic	0.20*	0.23*	0.18*	0.42*	0.39*	0.80	0.20*	0.23*	0.19*	0.44*	0.40*	0.81
	(2) Diluted	0.20*	0.23*	0.18*	0.42*	0.39*	0.80	0.20*	0.23*	0.19*	0.44*	0.40*	0.81

Notes:

1 The above audited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 5th November, 2026.

2 Based on the Management approach as defined under Ind-AS 108, Operating segments, the Company operates in one business segment i.e. ITes related Facilty Management Segment, as such it is the only reportable business segment. Since "Revenue from IT enabled services" are much lower as a result of which "Other Income" exceeds "Revenue from Operations"

3 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.

4 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.

5 The Company has, in the past, invested funds in Bonds. The Market value/Resale value of some of these bonds, on a Mark-to-Market basis, has varied in earlier quarters/years. Accordingly, the resultant loss arrived at on a Mark-to-Market basis amounts to Rs. 0.13 Lakhs for the current quarter, being impairment loss, and has been accounted for and classified under "Impairment Loss/(Gain) on Financial Instruments and Exceptional Items" in accordance with Ind AS 109. There was no impairment or reversal of impairment for the financial year ended 31st March 2026.

6 Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.

Place: Mumbai
Date : 05th November, 2026

For PCS Technology Limited

Ashok Kumar Patni
Vice Chairman

PCS TECHNOLOGY LIMITED

Statement of Assets and Liabilities

(Rs.in lakhs)

Particulars	Standalone		Consolidated	
	As at 30-Sep-2026	As at 31-Mar-2026	As at 30-Sep-2026	As at 31-Mar-2026
A ASSETS				
1 Non-Current Assets				
(a) Property, plant and equipment	831.50	845.92	831.50	845.92
(b) Financial assets		-		
(i) Investments	50.10	50.10	0.10	0.10
(c) Other assets	107.77	111.47	107.77	111.47
Total non-current assets	**989.37**	**1,007.49**	**939.37**	**957.49**
2 Current assets				
(a) Financial assets				
(i) Investments	274.71	277.73	274.71	277.73
(ii) Trade receivables	6.50	-	6.50	-
(iii) Cash and cash equivalents	3,487.59	3,379.88	3,606.21	3,496.93
(iv) Loans	-	-	-	-
(b) Current income tax assets (net)	-	3.45	-	3.51
(c) Other assets	50.65	49.03	51.94	50.06
Total current assets	**3,819.45**	**3,710.09**	**3,939.36**	**3,828.23**
TOTAL ASSETS	**4,808.82**	**4,717.58**	**4,878.73**	**4,785.72**
II. EQUITY AND LIABILITIES				
1 Equity				
(a) Share capital	2,095.07	2,095.07	2,095.07	2,095.07
(b) Other equity	2,644.48	2,558.98	2,714.03	2,626.18
Total Equity	**4,739.55**	**4,654.05**	**4,809.10**	**4,721.25**
2 Liabilities				
Non-current liabilities				
(a) Financial liabilities				
(i) Long-term borrowings (refer note 6)	-	-	-	-
(ii) Other financial liabilities	-	-	-	-
(b) Provisions	5.94	4.84	5.94	4.84
Total non- current liabilities	**5.94**	**4.84**	**5.94**	**4.84**
3 Current Liabilities				
(a) Financial liabilities				
(i) Trade and other payables	4.77	4.70	5.01	5.64
(b) Current income tax liabilities (net)	1.60	-	1.72	-
(c) Provisions	5.42	5.42	5.42	5.42
(d) Other liabilities	51.54	48.57	51.54	48.57
Total current liabilities	**63.33**	**58.69**	**63.69**	**59.63**
TOTAL EQUITY AND LIABILITIES	4,808.82	4,717.58	4,878.73	4,785.72

For PCS Technology Limited

Ashok Kumar Patni
Vice Chairman

PCS TECHNOLOGY LIMITED

Standalone & Consolidated Cash Flow Statement

(Rs in Lakhs.)

	Particulars	Standalone		Consolidated	
		Half Year ended 30-Sep-2026	Year ended 31-Mar-2026	Year ended 30-Sep-2026	Year ended 31-Mar-2026
A.	**Cash flow from operating activities**				
	Net profit after tax	88.82	169.01	91.16	173.15
	Adjustments for:	-	-		
	Tax Provision	27.00	54.54	27.79	55.93
	OCI	(3.32)	(3.44)	(3.32)	(3.44)
	CSR Provision	-	-	-	-
	CSR Paid	-	-	-	-
	Depreciation	15.20	29.97	15.20	29.97
	Finance cost	0.78	1.51	0.78	1.51
	Gain / Loss / Impairment on investments and sundry balances	1.23	-	1.23	-
	Fixed assets written off / Profit or Loss of Sale of Fixed Assets	-	(1.56)	-	(1.56)
	Interest received	(122.65)	(240.72)	(126.07)	(246.82)
	Operating profit before working capital changes	7.06	9.31	6.77	8.75
	Decrease/ (increase) in trade and others receivables	(4.73)	(0.46)	(4.73)	(0.46)
	Decrease/ (increase) in inventories	-	-	-	-
	(Decrease)/ increase in trade and other payables	5.75	4.33	5.16	3.93
	Cash generated from operations	8.08	13.18	7.21	12.22
	Income tax paid (net of refunds)	(23.55)	(56.70)	(24.28)	(58.01)
	Net cash flow from/ (used in) operating activities	(15.47)	(43.52)	(17.07)	(45.79)
B.	**Cash flow from investing activities**				
	Purchase of fixed assets	(0.78)	(1.28)	(7.00)	(1.28)
	(Purchase)/ sale of non-current investments	1.79	3.58	1.79	3.58
	Bank Fixed Deposits	-	-	-	-
	Proceeds from sale of fixed assets	-	6.23	6.23	6.23
	Interest received	122.95	243.36	126.12	249.32
	Net cash from/ (used in) investing activities	123.96	251.89	127.13	257.85
C.	**Cash from financing activities**			-	-
	Repayment of borrowings (net)	-	-	-	-
	Finance cost	(0.78)	(1.51)	(0.78)	(1.51)
	Net cash from/ (used in) financing activities	(0.78)	(1.51)	(0.78)	(1.51)
	Net increase/ (decrease) in cash and cash equivalents	107.71	206.85	109.28	210.56
	Cash and cash equivalents at beginning of the year	3,379.88	3,173.03	3,496.93	3,286.37
	Cash and cash equivalents at end of the year	3,487.59	3,379.88	3,606.21	3,496.93
		-	-	-	-

	Particulars	Year ended 30-Sep-2026	Year ended 31-Mar-2026	Year ended 30/Sep/26	Year ended 31/Mar/26
	COMPONENTS OF CASH AND CASH EQUIVALENTS AS AT				
	Cash on hand	0.33	0.24	0.33	0.24
	Balance with banks	54.17	60.66	63.29	68.22
	Cheques on hand	-	-	-	-
	Fixed deposits with banks, having original maturity of three months or less	3,433.09	3,318.98	3,542.59	3,428.48
	Cash and cash equivalents at the end of the year	3,487.59	3,379.88	**3,606.21**	**3,496.94**
		-	-		

RECONCILIATION STATEMENT OF CASH AND BANK BALANCE

	Particulars	Year ended 30-Sep-2026	Year ended 31-Mar-2026	Year ended 30/Sep/26	Year ended 31/Mar/26
	Cash and cash equivalents at the end of the year as per above	54.50	60.90	63.62	68.45
	Add: Balance with bank in dividend / unclaimed dividend accounts	-	-	-	-
	Add: Fixed deposits with banks, having remaining maturity for less than twelve months	3,433.09	3,318.98	3,542.59	3,428.48
	Add: Fixed deposits with banks (lien marked)	-	-	-	-
	Less: Fixed deposit with banks, having remaining maturity for more than twelve months	-	-	-	-
	Cash and bank balance as per balance sheet	3,487.59	3,379.88	**3,606.21**	**3,496.93**

For PCS Technology Limited

Ashok Kumar Patni
Vice Chairman

PCS TECHNOLOGY LIMITED

Registered Office: S. No.1A, F-1, Irani Market Compound, Yerwada, Pune - 411006.
Corporate Office: 8th Floor, Technocity Building, Lot No X-5/3, Mahape, MIDC, Navi Mumbai - 400 710
Tel: 022 4129 6111, 022 2282 2621 | Email- investorsgrievances@pcstech.com | CIN: L74200MH1981PLC024279

EXTRACTS OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEP 2026.

(Rs. in lakhs)

SN	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (including other income)	110.17	107.11	105.77	217.28	210.02	422.38
2	Net Profit / (Loss) for the period before tax	59.34	59.62	55.41	118.96	109.18	229.08
3	Net Profit / (Loss) for the period after tax	42.62	48.55	39.08	91.17	83.51	173.15
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	40.95	46.90	38.41	87.85	82.19	169.72
5	Equity Share Capital	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	NA	NA	NA	NA	NA	2,626.18
7	Basic & Diluted Earnings Per Share (of Rs.10/-each) (not annualised *) (before extraordinary items)	0.20*	0.23*	0.19*	0.44*	0.40*	0.81

The Financial details on Standalone basis are as under

SN	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (including other income)	108.45	105.40	104.32	213.85	207.13	416.28
2	Profit before tax	57.77	58.05	54.08	115.82	106.53	223.54
3	Profit after tax	41.44	47.38	38.08	88.82	81.53	169.00

Notes:

1 The above is an extract of the detailed format of Quater and Half 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) and the listed entity (www.pcstech.com).

2 The above audited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 5th November, 2026.

3 Based on the Management approach as defined under Ind-AS 108, Operating segments, the Company operates in one business segment i.e. ITes related Facilty Management Segment, as such it is the only reportable business segment. Since "Revenue from IT enabled services" are much lower as a result of which "Other Income" exceeds "Revenue from Operations"

4 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.

5 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.

6 The Company has, in the past, invested funds in Bonds. The Market value/Resale value of some of these bonds, on a Mark-to-Market basis, has varied in earlier quarters/years. Accordingly, the resultant loss arrived at on a Mark-to-Market basis amounts to Rs. 0.13 Lakhs for the current quarter, being impairment loss, and has been accounted for and classified under "Impairment Loss/(Gain) on Financial Instruments and Exceptional Items" in accordance with Ind AS 109. There was no impairment or reversal of impairment for the financial year ended 31st March 2026.

7 Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.

Place : Mumbai
Date : 5th November, 2026

For PCS Technology Limited

A. K. Patni
Vice -Chairman
DIN: 00014194

For PCS Technology Limited

Ashok Kumar Patni
Vice Chairman