



PRO FX Tech Limited
(Formerly PRO FX Tech Private Limited)

Corporate Office

Dynamic House 64, Church Street, Bengaluru – 560 001
Tel:080 4371 8978, Email:sales@profx.com, www.profx.com
CIN : L51500KA2006PLC040879

To,
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor, plot No.C-1, G
Block, Bandra Kurla Complex,
Bandra, (E) Mumbai-400 051
Symbol: **PROFX**

Dear Sir/Madam,

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Subject : Outcome of the Board Meeting dated May 15, 2026

Pursuant to the provisions of Regulations 30 and 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e. Friday, May 15, 2026, intel-alia, transacted the following business:

- i. Approved the Audited Financial Results for the quarter and financial year ended March 31, 2026 and Auditor's Report there on.

A copy of the Standalone Audited Financial Results along with the Report of the Auditors thereon issued in this regard is attached herewith.

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, the Company hereby confirms and declares that the Statutory Auditor of the Company have issued their Audit Reports on the Annual Audited Standalone Financial Statements and Results of the Company for the financial year ended 31st March 2026 with an unmodified opinion.

Disclosure of Related Party Transaction as per regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached herewith.

The Board Meeting commenced at 02:30 p.m. (IST) and concluded at 05:30 p.m. (IST).

The aforesaid information will also be hosted on the Company's website at <https://profx.com/>

We request you to kindly take the above on your record.

Thanking you,
For **PRO FX Tech Limited**

A handwritten signature in black ink, appearing to read 'M Ganesh', is written over a diagonal line that extends from the top right towards the bottom left.

Manmohan Ganesh
Managing Director
DIN: 00886018

**MKUK & ASSOCIATES
CHARTERED ACCOUNTANTS**



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF PROFX TECH LIMITED

Report on the Ind AS financial statements

Opinion

We have audited the accompanying Ind AS financial statements of M/S **Pro Fx Tech Limited (Formerly Pro Fx Tech Private Limited)**, ('the Company') which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including other comprehensive income), statement of changes in equity, statement of cash flows for the year then ended, and notes to the Ind AS financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, accounting principles generally accepted in India, of the state of affairs Of the Company as at March 31, 2026, and it's Profits, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS financial statements 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 Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report but does not include the Ind AS financial statements and our auditor's report thereon.

Our opinion on the Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the Ind AS financial statements, our responsibility is to read the other and, in doing so, consider whether such other information is materially inconsistent with the Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that if there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Ind AS financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards 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, appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Ind AS financial statements

Our objectives are to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these Ind AS financial statements.

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



- Identify and assess the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the company to express an opinion on the financial statements. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 "the order" issued by the Ministry of Corporate Affairs, we enclose in the Annexure A, a statement on the matters specified in paragraphs 3 & 4 of the said order.
2. Further to our comments in Annexure A referred to in paragraph 1 above and as required by Section 143 (3) of the Act, I report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c) There are no branches of the Company. Accordingly, reporting under Section 143(3)(c) of the Companies Act, 2013 in respect of branch audit reports is not applicable.
 - d) The Balance Sheet, the Statement of Profit and Loss, statement of changes in equity and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - e) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - f) We do not have any observation or comment on the financial statements or matters which have any adverse effect on the function of the company.
 - g) On the basis of written representations received from the Directors, none of the Directors is disqualified as on 31 March 2026, from being appointed as a Director in terms of Section 164(2) of the Act.
 - h) We do not have any qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected herewith.
 - i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.



- j) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, remuneration paid by the Company to its Directors during the year is in accordance with the provisions of section 197 of the Act.
- k) With respect to the other matters included in the Auditor's Report and to our best of information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused us to believe that the representations under sub-clause (1) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

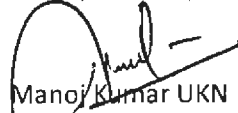
 - v. The Company has not declared or paid any dividend during the year. Accordingly, reporting under Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014 is not applicable



- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination which included test checks, the accounting software used by the Company has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software

Place: Bangalore
Date: 15-05-2026

For MKUK & ASSOCIATES
Chartered Accountants
FRN: (050113S)



Manoj Kumar UKN
Partner

Membership: (091730)

UDIN: 26091730XCOKRJ2168



ANNEXURE A TO THE AUDITORS' REPORT

Referred to in paragraph 1 of our report of even date, to the members of Pro Fx Tech Limited
(Formerly Pro Fx Tech Private Limited) for the year ended 31st March 2026.

- (i). (a) (A)The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
- (B) The Company has maintained proper records showing full particulars including quantitative details and situation of Intangible Assets.
- (b) As informed by the management, the company has conducted physical verification of its Property, Plant and Equipment at all the locations and the process of reconciliation is in progress.
- (c) The company does not own any immovable property as at 31st March 2026.
- (d)The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
- (e)Based on information and explanation given to us, we are of opinion that, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (iii) (a) Physical verification at reasonable periods in respect of finished goods, stores, spare parts and raw materials excluding stocks with third parties are reported to have been made by the management and certified by them accordingly. In respect of inventory lying with the third parties as explained to us, these have been confirmed by them. In our opinion the frequency of verification is reasonable. In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of the business. In our opinion and according to the information and explanations given to us and based on our examination of the records of inventory, the Company is maintaining proper records of inventory. The discrepancies between physical stock and book stock, which were not material, have been properly dealt with in the books of account.
- (b) The company has not been sanctioned any working capital limits from banks or financial institutions on the basis of security of current assets at any point of time during the year. Accordingly, reporting under clause 3(b) of the Order is not applicable.
- (iii) The company has not granted any loan, secured or unsecured to companies, firms or other parties covered in the register maintained under Section 189 of the Act.
- (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii) (a) of the Order is not applicable.
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any investments during the year. Accordingly, the provisions of clause (iii)(b) of the Order are not applicable to the Company.



- (c) Since the Company has not granted any loans during the year, reporting under Clause 3(1) (c) is not applicable.
- (d) Since the Company has not granted any loans during the year, reporting under Clause 3(iii) (d) is not applicable.
- (e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- (f) During the year, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.
- (iv) According to information and explanation given to us, in respect of loans, investments, guarantees and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with,
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from the public, directives issued by the Reserve Bank of India and therefore, the provision of sections 73 to 76 of the Companies Act, 2013 and rules there under are not applicable to the company.
- (vi) According to the information and explanations provided by the management, the company is not engaged in production, processing, manufacturing, or mining activities. Hence, the provisions of section 148 (1) do not apply to the company. Hence, in our opinion, no comment on maintenance of cost records under section 148 (1) is required.
- (vii) (a) According to the records of the company, the company is generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess to the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they become payable
- (b) According to the records of the company, there are no dues of Sales Tax, Wealth Tax, Income Tax, Customs Duty, Excise Duty, and cess, which have not been deposited on account of any dispute. , except for the following amounts that have been disclosed as contingent liabilities in the financial statements, TDS demand amounting to Rs 22.87 lakhs, Customs Duty demand amounting to 105.09 lakhs and Claims against the Company not acknowledged as debts amounting to Rs. 21.84 lakhs.
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) According to the records the company, the company has not defaulted in repayment of dues to financial institutions or banks during the year. The company has not issued any debentures till 31st March 2026.



- (b) Based on information and explanation given to us by the management, we report that The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority during the year.
- (c) Based on information and explanation given to us and overall verification of books of account and related documents we report that term loans raised have been applied for purpose for which they were obtained.
- (d) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long- term purposes by the Company.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, Associates and Joint Ventures.
- (f) The Company has not raised any loans during the year on pledge of securities held in subsidiaries, Joint Ventures or Associate Companies and hence reporting on clause 9(f) of the Order is not applicable.
- (x) (a) the Company has raised monies by way of Initial Public Offer (IPO) through the issue of 46,32,000 equity shares having a face value of ₹10 each and a securities premium of ₹77 each at an issue price of ₹87 per share on the NSE EMERGE SME Platform (NSE SME Exchange). The paid-up share capital has increased from ₹1,287.17 Lakhs (1,28,71,686 shares) to ₹1,750.37 Lakhs (1,75,03,686 shares).
- Rs 3.46 Crores has been Incurred as direct IPO related expenses
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x) (b) of the Order is not applicable.
- (xi) (a) According to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) According to the information and explanations given to us and based on our examination of the records of the Company, no complaints under the whistle blower mechanism were received during the year by the Company.
- (xii) According to the records of the company, the company does not fall within the definition of Nidhi Company, accordingly the provisions of clause 3(xii) of Order is not applicable.



- (xiii) According to the records of the company, information and explanations provided, transactions to which Sections 177 and 188 of the Act are applicable are in accordance with the provisions thereof and all the transactions with related parties have been disclosed in the Ind AS financial statements as required by applicable accounting standards.
- (xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (b) we have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, to the extent applicable, in determining the nature, timing and extent of our audit procedures.
- (xv) Based on the company's records and the information and explanations provided, we confirm that no non-cash transactions were conducted with Directors or persons connected to them. Consequently, the provisions of Section 192 of the Companies Act, 2013, have been complied with.
- (xvi) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) (a), (b), (c) and (d) of the Order is not applicable.
- (b) In our opinion, there is no Core Investment Company (CIC) within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi) (d) of the Order is not applicable.
- (xvii) The company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of Statutory Auditors of the company during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on my examination of the evidence supporting the assumptions, nothing has come to our attention which causes me to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable to meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company, We further state that my reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) There is no unspent amount towards Corporate Social Responsibility (CSR), requiring a transfer to a Fund specified in schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of section 135 of the said Act. Accordingly, reporting under clause 3(xx) (a) of the Order is not applicable for the year.

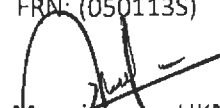


MKUK & ASSOCIATES

(xxi) The company is not required to prepare consolidated financial statements. Accordingly, clause (xxi) of the Order is not applicable

Place: Bangalore
Date: 15-05-2026

For MKUK & ASSOCIATES
Chartered Accountants
FRN: (050113S)



Manoj Kumar UKN
Partner

Membership: (091730)

UDIN: 26091730XCOKRJ2168



ANNEXURE B TO THE AUDITOR'S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Pro Fx Tech Limited (Formerly Pro Fx Tech Private Limited)** ("the Company") as of 31 March 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of

Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk- The procedures selected depend on the auditor's Judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and Directors of the company.
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

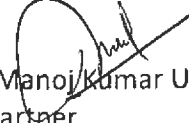
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.



MKUK & ASSOCIATES

Place: Bangalore
Date: 15-05-2026

For MKUK & ASSOCIATES
Chartered Accountants
FRN: (050113S)



Manoj Kumar UKN
Partner

Membership: (091730)
UDIN: 26091730XCOKRJ2168



PRO FX Tech Limited (Formerly Pro Fx Tech Private Limited)

CIN: L51500KA2006PLC040879

Registered office: PROFX Global Theatre, Ground Floor, 84, Barton Centre, M G Road, Bangalore, Karnataka, India, 560001

Website : www.profx.com; Telephone :+91 88843 10123

Statement of Audited results of PRO FX Tech Limited for the quarter and year ended March 31, 2026

Statement of profit and loss for the year ended 31 March 2026

(Amount in ₹ Lakhs, except for shares data or as otherwise stated)

Particulars	Quarter ended			Half-year ended		Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	30-Sep-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Unaudited	Audited	Audited
Revenue from operations	6,625.04	4,766.52	3,671.74	9,736.60	7,936.17	17,672.77	12,937.54
Other income	57.86	0.54	21.98	99.63	4.77	104.40	67.88
Total income	6,682.90	4,767.06	3,693.72	9,836.23	7,940.94	17,777.17	13,005.42
Expenses							
Purchases of stock-in-trade	6,378.65	2,666.67	2,973.49	7,767.01	6,304.21	14,071.22	10,544.25
Changes in inventories of stock-in-trade	(1,289.08)	1,096.47	(570.95)	(605.85)	(600.34)	(1,206.19)	(1,492.83)
Employee benefits expense	470.71	299.24	280.13	677.81	626.27	1,304.08	1,005.33
Finance costs	(15.70)	25.38	9.57	43.72	9.73	53.45	71.88
Depreciation and amortisation	(99.88)	7.28	36.10	41.32	22.99	64.31	72.35
Other expenses	546.75	433.02	444.24	851.15	626.14	1,477.29	1,149.49
Total expenses	5,991.45	4,528.06	3,172.58	8,775.16	6,989.00	15,764.16	11,350.47
Profit before tax for the year	691.45	239.00	521.14	1,061.07	951.94	2,013.01	1,654.95
Tax expense							
Current tax	180.33	66.17	210.85	299.29	231.57	530.86	436.28
Adjustment of tax relating to earlier years	-	(0.00)	3.66	(0.00)	0.00	-	3.81
Deferred tax	(20.75)	-	-	(23.38)	(11.52)	(34.90)	(9.53)
Profit for the year	531.87	172.83	306.63	785.16	731.89	1,517.05	1,224.39
Other comprehensive Income							
Items that will not be reclassified to Profit or Loss							
Remeasurement gains/(losses) of defined benefit plans	23.89	-	1.99	17.64	(6.07)	11.57	(5.99)
Income tax relating to items that will not be reclassified to profit or loss	(6.01)	-	-	(5.38)	2.47	(2.91)	1.51
Total other comprehensive income for the year	17.88	-	1.99	12.26	(3.60)	8.66	(4.48)
Total comprehensive profit for the year	549.75	172.83	308.62	797.42	728.29	1,525.71	1,219.91
Earnings per equity share (face value of ₹ 10/- each)							
Basic (in Rs. Per share)	6.30	5.68	9.72	9.70	4.83	9.28	9.51
Diluted (in Rs. Per share)	6.30	5.68	9.72	9.70	4.83	9.28	9.51

Place: Bangalore



Date : 15th May 2026




Notes:

1. The above results were reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at their respective meetings held on 15 May 2026.
2. The Financial results for all the periods presented above have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
3. The format for audited quarterly / yearly results as prescribed in SEBI's Circular CIR/CFD/CMD/ 15/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI's circular dated 5th July 2016, Ind AS and Schedule III (Division 11) to the Companies Act, 2013, applicable to companies that are required to comply with Ind AS.
4. Provision for Deferred Taxation as per Ind AS-12 "Income Tax" provision for current Tax and employee benefits as per Ind AS 19 "Employee Benefits" will be made at the end of the year.
5. Previous period figures have been regrouped / reclassified to conform to current period's presentations.

For and behalf of the Board of PRO FX Tech Limited



Manmohan Ganesh
Managing Director

Place: Bangalore
Date: 15 May 2026

PRO FX Tech Limited (Formerly Pro Fx Tech Private Limited)

CIN: L51500KA2006PLC040879

Registered office: PROFX Global Theatre, Ground Floor, 84, Barton Centre, M G Road,

Website : www.profx.com; Telephone :+91 88843 10123

Statement of Financial Results for the quarter and year ended 31 March 2026

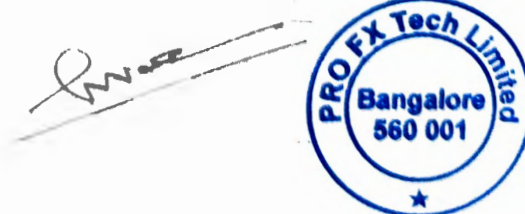
Balance Sheet as at 31 March 2026

(Amount in ₹ Lakhs, except for shares data or as otherwise stated)

Particulars	As at	
	31-Mar-26	31-Mar-25
	Audited	Audited
Assets		
Non-current assets		
Property, plant and equipment	73.03	74.04
Right-of-use assets	149.91	6.08
Intangible assets	16.34	3.26
Financial assets		
Loan	32.68	25.91
Other financial assets	113.08	73.61
Deferred tax assets (net)	182.82	150.84
Income tax assets (net)	-	-
Other non-current assets	30.00	30.43
Total non-current assets	597.86	364.17
Current assets		
Inventories	4,190.16	2,983.97
Financial assets		
Trade receivables	2,830.12	2,103.59
Cash and cash equivalents	3,080.30	564.76
Bank balance other than above	72.00	175.00
Loan	21.06	18.61
Other current assets	411.79	377.23
Total current assets	10,605.43	6,223.16
Total assets	11,203.29	6,587.33
Equity and liabilities		
Equity		
Equity share capital	1,750.37	1,287.17
Other equity	7,150.89	2,404.56
Total equity	8,901.26	3,691.73
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	-	69.78
Lease liabilities	155.18	0.27
Other financial liabilities	-	-
Provisions	291.16	207.34
Total non-current liabilities	446.34	277.39
Current liabilities		
Financial liabilities		
Borrowings	-	134.84
Lease liabilities	-	8.41
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	980.57	1,486.40
Other financial liabilities	-	2.29
Other current liabilities	642.94	527.37
Provisions	175.94	237.84
Current tax liabilities (net)	56.23	221.09
Total current liabilities	1,855.68	2,618.21
Total liabilities	2,302.02	2,895.60
Total equity and liabilities	11,203.29	6,587.33

Place: Bangalore

Date : 15th May 2026



PRO FX Tech Limited (Formerly Pro Fx Tech Private Limited)

CIN: L51500KA2006PLC040879

Registered office: PROFX Global Theatre, Ground Floor, 84, Barton Centre, M G Road, Bangalore, Karnataka, India,

Website: www.profx.com. Telephone: +91 88843 10123

Statement of Financial Results for the quarter and year ended 31 March 2026

Statement of cashflow for the year ended 31 March 2026

(Amount in ₹ Lakhs, except for shares data or as otherwise stated)

Particulars	For the year ended	
	46,112.00	45,747.00
	Audited	Audited
A Cash flow from operating activities		
Profit before tax for the	2,013.01	1,654.95
Adjustments for		
Depreciation and amortisation	64.31	72.35
Finance costs	38.86	67.36
Changes in Reserve due to restatement	-	(10.14)
Interest income	(62.98)	(14.26)
Liabilities no longer required written back	(39.80)	-
Bad debts written off	22.04	1.97
Provision for expected credit loss	61.09	42.73
Provision for warranty	(43.52)	28.35
Loss on early termination of operating lease arrangements	-	-
Operating profit / (loss) before working capital changes	2,053.01	1,843.31
Changes in working capital		
Inventories	(1,206.19)	(1,492.83)
Trade receivables	(809.66)	(253.30)
Other assets (financial & non-financial)	(82.82)	(262.61)
Trade payables	(466.03)	781.23
Provision	76.99	9.07
Other liabilities (financial & non-financial)	113.33	23.01
Cash used in operations	(321.37)	647.88
Net income tax (paid) / refunds	(695.72)	(339.32)
Net cash flow generated / (used) from / in operating activities (A)	(1,017.09)	308.56
B Cash flow from investing activities		
Capital expenditure for property, plant and equipment	(43.61)	(25.23)
Deposit accounts with banks	103.00	(17.76)
	-	-
Interest received	62.98	11.95
Net cash flow used in investing activities (B)	122.37	(31.04)
C Cash flow from financing activities		
Proceeds from issue of equity shares, net of share issue expense	3,683.82	-
Proceeds from non-current borrowings	-	-
Repayment of non-current borrowings	(204.62)	(177.87)
Proceeds / (repayment) from / (of) short term borrowings (net)	-	-
Payments of lease liabilities including interest thereon	(44.69)	(43.41)
Interest paid	(24.27)	(62.84)
Net cash flow generated / (used) from / in financing activities (C)	3,410.24	(284.12)
Net increase/(decrease) in cash and cash equivalents during the period year (A+B+C)	2,515.52	(6.60)
Cash and cash equivalents at the beginning the period / year	564.76	571.36
Cash and cash equivalents at the end of the period / year	3,080.30	564.76
Cash and cash equivalents at the end of the period / year comprises		
Cash on hand	0.18	0.20
Balance with banks in		
Current accounts	3,080.12	564.56
Deposit account	-	-
Total	3,080.30	564.76

Place: Bangalore

Date: 15th May 2026



A. Statement of utilization of issue proceeds:

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of Instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
PRO FX TECH LIMITED	INE0 VJT0 1017	Public Issue	Equity	01/07/2025	40,29,84,000	15,33,51,920/-	No		

B. STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED

Name of listed entity	PRO FX TECH LIMITED					
Mode of Fund Raising	Allotment of shares subsequent to IPO					
Date of Raising Funds	01 st July 2025					
Amount Raised	Rs. 40,29,84,000/-					
Report filed for Quarter ended	31 st March, 2026					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds Raised	No Deviation / Variation					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Not Comments					
Comments of the auditors, if any	No Comments					
Objects for which funds have been raised and where there has been a deviation, in the following Table.						
(Amount in Rs.)						
Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount Of Deviation/Variation for the quarter according to applicable object	Remarks if any
Repayment of a portion of certain borrowing availed by our company	NA	1,50,00,000	NIL	1,57,56,723/-	NIL	The excess amount is due to

						pre-closure charges
Funding Capital Expenditure towards setting up of 3 new Showroom cum experience centres	NA	7,46,57,000	NIL		NIL	
To Meet working Capital requirements	NA	19,00,000,00	NIL	10,04,50,962/-	NIL	
General Corporate Purpose	NA	8,52,73,000	NIL	3,71,44,236/-	NIL	Advertisement Expenses & Merchant Bank Expenses
		36,49,30,000		15,33,51,920/-		
Deviation or variation could mean:						
(a) Deviation in the objects or purposes for which the funds have been raised or						
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or						
(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc						