



Pentokey Organy (India) Limited

Date: 09/11/2024

BSE Limited
P J Tower
Dalal Street, Fort
Mumbai, 400 001

Subject: Outcome of Board Meeting of Pentokey Organy (India) Limited held on 09th November, 2024.

Reference: BSE Scrip Code: 524210

Madam/ Sir,

This is to inform you that pursuant to Regulation 30 & Regulation 33 of Securities Exchange Board of India (Listing Obligation and Disclosure requirement) Regulation 2015 “Listing regulation” and other applicable provisions, the Board of Directors of the company at its meeting held today have approved the Un- Audited Financial Results of the Company for the quarter and half year ended 30th September, 2024.

A copy of the unaudited Financial Results along with the limited review report of the statutory auditors of the company on the financial results are enclosed herewith.

The meeting of the Board of Directors of the Company commenced at 4.00 PM and concluded at 5.00 PM

This is for your information and records.

For PENTOKEY ORGANY (INDIA) LIMITED

Divya Desai
Company Secretary



Pentokey Organy (India) Limited

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	Till Sep (` in Lakh)					
	Quarter Ended 30.09.2024	Quarter Ended 30.06.2024	Quarter Ended 30.09.2023	Half year 30.09. 2024	Half year 30.09. 2023	Year Ended 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	22.00	0.00	206.78	22.00	436.32	439.63
II Other Income	14.87	13.01	11.29	27.88	22.49	45.14
III Total Income (I+II)	36.87	13.01	218.07	49.88	458.81	484.77
IV Expenses						
a) Purchase of Stock-in-trade / Cost of Materials Sold	56.79	-	63.17	56.79	324.28	324.56
b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(38.73)	-	96.65	(38.73)	17.29	20.57
c) Employee benefits expenses	2.52	2.18	2.60	4.70	6.78	14.27
d) Finance costs	0.10	0.12	0.00	0.22	0.60	0.60
d) Depreciation and amortisation expense	-	0.03	0.07	0.03	0.15	0.29
e) Others Expenses	5.65	6.08	20.00	11.73	31.28	37.23
Total Expenses	26.34	8.41	182.50	34.75	380.38	397.52
V Profit / (Loss) before exceptional items and tax (III-IV)	10.53	4.60	35.57	15.13	78.42	87.25
VI Exceptional items					-	
VII Profit / (Loss) after exceptional items and tax (V+VI)	10.53	4.60	35.57	15.13	78.42	87.25
VIII Tax expense						
Current Tax					-	
IX Profit / (Loss) for the period from continuing operations (VII-VIII)	10.53	4.60	35.57	15.13	78.42	87.25
X Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss	(0.31)	0.48	0.13	0.18	0.37	1.14
(ii) Income tax relating to items that will not be reclassified to profit or loss						
XI Total Comprehensive Income for the period (IX+ X)	10.23	5.08	35.70	15.30	78.80	88.39
XII Paid-up equity share capital (Face Value of Rs. 10/- each)	627.26	627.26	627.26	627.26	627.26	627.26
XIII Reserves excluding revaluation reserves						299.03
XIV Earnings per equity share (for continuing operations)						
1) Basic	0.17	0.07	0.57	0.24	1.25	1.39
2) Diluted	0.17	0.07	0.57	0.24	1.25	1.39

NOTES:

- 1 The above results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 11 November, 2024.
- 2 The above financial results have been reviewed by the statutory Auditors of the company and they have issued an unmodified Limited Review report of the same.
- 3 The above results pertain to "Pharma Segment" which is the only business segment of the Company.
- 4 The above results have been prepared in accordance with the Company's (Indian Accounting Standards), Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and other recognised accounting practices and policies to the extent applicable.
- 5 Outstanding Income tax demand of Rs 171.58 Lakhs for AY 2015-16 against which the company had preferred Appeal is yet pending.
- 6 The figures for the previous year and corresponding periods have been regrouped, rearranged or recasted wherever necessary to conform to current period's presentation.

Place : Mumbai
Date 09-11-2024

For Pentokey Organy (India) Limited

Kostuv Kejriwal
Director
DIN : 00285687



Reg. Office: 509, Western Edge I, Western Express Highway, Borivali (East),
Land Line +91-22-28545118 / 28545119
Mumbai - 400 066, India www.pentokey.com CIN: L24116MH1986PLC041681



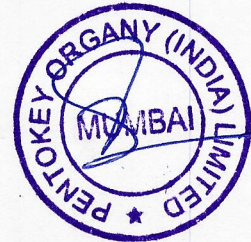
Pentokey Organy (India) Limited

PENTOKEY ORGANY (INDIA) LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2024

Particulars	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited
ASSETS		
1 Non-current Assets		
a) Property, Plant and Equipment	0.11	0.14
b) Intangible Assets		
c) Non-current financial assets		
(i) Non-current investments	128.94	3.76
(ii) Other Bank Balances	10.47	10.14
(iii) Security Deposits	34.33	34.33
d) Other non current Asset	1.00	1.00
Total Non-current Assets	174.85	49.38
2 Current Assets		
a) Inventories	38.73	-
b) Financial assets		
(i) Trade Receivables	152.06	189.01
(ii) Cash and cash equivalent	6.38	6.90
(iii) Bank balance other than (ii) above	465.99	541.07
(iv) Loans	69.12	114.65
(v) Others	-	-
c) Other current assets	58.46	46.04
d) Current Tax Assets - Net	4.72	3.52
Total Current Assets	795.44	901.20
TOTAL ASSETS	970.29	950.58
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	627.26	627.26
b) Other equity	314.33	299.03
Total Equity	941.59	926.29
Liabilities		
Current Liabilities		
a) Financial liabilities		
(i) Trade Payable MSME	-	-
(ii) Trade Payable Non-MSME	5.09	4.34
(iii) Other current Financial Liabilities	3.07	1.11
b) Other Current Liabilities	20.53	18.85
c) Provisions		
Total Current Liabilities	28.70	24.29
Total Liabilities	28.70	24.29
TOTAL EQUITY AND LIABILITIES	970.29	950.58

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PENTOKEY ORGANY (INDIA) LIMITED

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

Particulars	Half year Ended 30th Septmber, 2024	Year Ended 31st March, 2024
	Unaudited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax	15.13	87.25
Adjustment for:		
Depreciation	0.03	0.29
Interest Income	(24.19)	(44.24)
Dividend Income	(0.07)	(0.06)
Interest and Finance Charges	0.22	0.60
Operating Profit/ (Loss) before Working Capital Changes	(8.88)	43.84
Adjusted for:		
Inventories	(38.73)	20.57
Trade Receivable	36.95	(174.45)
Loans and Advances	33.11	195.72
Trade Payable and Other Liabilities	4.41	(29.83)
Net Cash from/(used in) Operating Activities	26.87	55.85
Taxes Paid	(1.19)	(0.52)
Net Cash from/(used in) Operating Activities	25.67	55.33
B CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	24.19	44.24
Dividend Income	0.07	0.06
Non-Current Investments	(125.00)	-
Fixed deposits and Margin Money	74.76	(103.49)
Cash generated from/(used in) Investing Activity	(25.98)	(59.19)
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Finance Charges	(0.22)	(0.60)
Cash generated from/(used in) Financing Activity	(0.22)	(0.60)
Net Increase/(Decrease) in Cash & Cash Equivalents	(0.53)	(4.46)
Cash and Cash Equivalents at beginning of the year	6.90	11.36
Cash and Cash Equivalents at end of the year	6.38	6.90

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VERMA MEHTA & ASSOCIATES

Chartered Accountants

104, Creative Industries Premises, Sunder Nagar, Kalina, Sanatcruz (East) Mumbai 400098
Tel : 2666 6359 Fax : 6693 5131 E- Mail - vmaca92@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To The Board of Directors

Pentokey Organy (India) Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Pentokey Organy (India) Limited** ("the Company"), for the Quarter ended September 30, 2024 ("the Statement"), together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Statement 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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.

3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data, and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.



Branch Office: Pune | Aurangabad | Ahmedabad | Vadodara | Mohali



VERMA MEHTA & ASSOCIATES

Chartered Accountants

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For
M/s Verma Mehta & Associates
Chartered Accountants
Firm's Registration No: 112118W

CA Rohit Rahalkar
Partner
M.N. 139232



Place: Mumbai
Date: 09/11/2024

UDIN: 24139232 BKA4 XX 8408