



## Panafic Industrials Ltd.

Regd. Off.: 23, IInd Floor, North West Avenue, Club Road,  
West Punjabi Bagh, New Delhi-110026  
Ph. : 011-25223461, 25221200  
E-mail : panafic.industrials@gmail.com  
Website : www.panaficindustrialsltd.com  
CIN : L45202DL1985PLC019746

May 30, 2024

To  
The General Manager,  
Department of Corporate Services,  
**BSE Limited**,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001

**Scrip Code – 538860**

**ISIN – INE655P01029**

**Sub.: - Submission of declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Audited Financial Results for the Financial year ended March 31, 2024**

Dear Sir/Madam,

Pursuant to the provision of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 and as amended by SEBI notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declared that the Statutory Auditors of the Company **SRDP & Co. (FRN: 509930C), Chartered Accountants** have issued an Audit Report with modified opinion on Annual Financial Statement for the Financial Year ended March 31, 2024.

You are requested to kindly consider and take the same on your records.

Thanking You,

Yours faithfully,

For PANAFIC INDUSTRIALS LIMITED

*Sarita Gupta*

Sarita Gupta  
Managing Director  
DIN:00113099  
Add.D-158, Pushpanjali Enclave,  
Pitampura, Saraswati Vihar,  
Delhi-110034





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**ANNEXURE I**

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)**

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024</b> [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
(Rs. Lacs)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	67.89	67.89
	2.	Total Expenditure	64.90	64.90
	3.	Net Profit/(Loss)	2.15	2.15
	4.	Earnings Per Share	0.00	0.00
	5.	Total Assets	991.36	991.36
	6.	Total Liabilities	4	4
	7.	Net Worth	987.36	987.36
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

**Audit Qualification (each audit qualification separately):****a. Details of Audit Qualification:**

1. The company has used accounting software for maintaining its books of accounts for the financial year ended on March 31, 2024 which does not have a feature of recording audit trails (edit log) facility and the same has been operated throughout the year for all relevant transaction recorded in the software.

**b. Type of Audit Qualification : Qualified Opinion****c. Frequency of qualification: Appeared first time****d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: N/A****e. For Audit Qualification(s) where the impact is not quantified by the auditor:**



**(i) Management's estimation on the impact of audit qualification:**

Audit Qualification has no financial impact therefore it cannot be quantified.

**(ii) If management is unable to estimate the impact, reasons for the same:**

**Management Reply;**

The Company is in the process of updating its accounting software to include the ability to record audit trails and alter logs. The company has accelerated the process of updating its accounting software, and soon it will be used to maintain its books of accounts audit trails (edit log) feature.

**(iii) Auditors' Comments on (i) or (ii) above:**

Due to the technical nature and non-availability of detailed assessment, we are unable to assess the probability of the outcome and the consequential impact of such qualification.

**Signatories:**

*Sarita Gupta*

**Sarita Gupta**  
(Managing Director)

*Sanjeev Kumar*

**Sanjeev Kumar**  
(Director)

*CA Sudhir Kumar Aggarwal*

**CA Sudhir Kumar Aggarwal**  
(Partner)  
**Sudhir Agarwal & Associates,**  
Chartered Accountantss  
Statutory Auditor



Place: Delhi

Date: 30.05.2024