



### 6<sup>th</sup> November, 2024

**BSE Limited** Listing Department 25<sup>th</sup> Floor, P J Towers, Dalal Street Mumbai -400001 Stock Code. **500456**  Manager – Listing Compliances National Stock Exchange Of India Ltd. Exchange Plaza Bandra Kurla Complex Bandra (E), Mumbai-400051

Stock Code: PASUPTAC

### Sub: Outcome of Board Meeting held on 6<sup>th</sup> November, 2024

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today *i.e.* on 6<sup>th</sup> November, 2024 has, *interalia*, transacted the following items of business:

### 1. <u>Approval of Un-audited Financial Results of the Company for the quarter and half year</u> ended 30<sup>th</sup> September, 2024

Board of Directors has considered and approved the Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024 and taken on record the Limited Review Report thereon, as issued by Statutory Auditors - M/s B.K. Shroff & Co., Chartered Accountants, New Delhi.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the followings:

- Un-audited Financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024;
- 2. Auditor's Limited Review Report for the aforesaid Un-audited Financial Results;
- 3. Statement of Assets & Liabilities for the half year ended 30<sup>th</sup> September, 2024; and
- 4. Cash Flow Statements for the half year ended 30<sup>th</sup> September, 2024.

## PASUPATI ACRYLON LIMITED

**CORPORATE OFFICE: M-14, CONNAUGHT CIRCUS, MIDDLE CIRCLE, NEW DELHI – 110001 (INDIA)** Tel: EPABX - 91-11-47627400; Email: <u>palsecretarial@gmail.com</u>; Website: <u>www.pasupatiacrylon.com</u>

**REGD. OFFICE & WORKS: KASHIPUR ROAD, THAKURDWARA, DIST. MORADABAD (U.P.) – 244601** Email: <u>works@pasupatiacrylon.com</u>; CIN: L50102UP1982PLC015532





### 2. <u>Re-constitution of Audit Committee of the Board</u>

Board of Directors has re-constituted the Audit Committee by inducting Mr. Raj Ganesh Viswanathan, Independent Director as a member of Audit Committee with effect from 6<sup>th</sup> November, 2024.

Accordingly, Audit Committee comprises of following members with effect from 6<sup>th</sup> November, 2024:

SI. No.	Name of Member	Position in Committee
1	Mr. D. K. Kapila (Independent Director)	Chairman
2	Mr. S.C. Malik (Independent Director)	Member
3	Mrs. Kamlesh Gupta (Independent Director)	Member
4	Mr. Raj Ganesh Viswanathan (Independent Director)	Member
5	Mr. Satya Prakash Gupta (Executive Director)	Member

The meeting of Board of Directors commenced at 1:00 P.M. and concluded at 4:10 P.M.

We request you to take the same on record.

Yours faithfully, For Pasupati Acrylon Limited

Bharat Kapoor Company Secretary and Compliance Officer

Membership No. A54267

Encl: as above

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### PASUPATI ACRYLON LIMITED CIN : L50102UP1982PLC015532

Regd. Office: Kashipur Road, Thakurdwara, Distt. Moradabad (U.P) Corp. Office: M-14, Connaught Circus (Middle Circle), New Delhi-110 001. Quality Assured Company ISO-9001

### UNAUDITED FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2024

							(Rs.in Crore	
		Q	Quarter Ended		Half Year Ended		Year Ended	
SI. No.	Faiticulais	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited	
	Income	124.44	154.80	122.59	279.24	242.40	575.23	
	Revenue from operations	2.09	3.07	1.72	5.16	5.59	10.77	
b)	Other Income	126.53	157.87	124.31	284.40	247.99	586.00	
-	Total Revenue	120.00						
2	Expenses Cost of materials consumed	90.50	126.04	87.28	216.54	196.47	434.72	
a) b)	Change in inventories of finished goods, work in	1.96	(12.12)	20.73	(10.16)	1.92	12.72	
	progress and stock in trade	6.63	7.17	6.02	13.80	12.02	24.8	
	Employees benefits expense	0.55	0.46	0.65	1.01	1.39	2.5	
	Finance costs	1.48	1.44	1.41	2.92	2.79	5.8	
	Depreciation and amortisation expense	21.69	19.78	20.74	41.47	44.72	86.8	
t)	Other expenses	122.81	142.77	136.83	265.58	259.31	567.6	
~	Total expenses Profit before exceptional items and tax (1-2)	- 3.72	15.10	(12.52)	18.82	(11.32)	18.4	
3		-	-		- 1		-	
4 5	Exceptional items Profit before tax (3-4)	3.72	15.10	(12.52)	18.82	(11.32	) 18.4	
6	Tax expense					(0.10		
U	-Current Tax (Net)	(1.02)			(4.67)		1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 -	
	-Deferred Tax	0.03	12		A Second Second		1	
7	Profit for the period (5-6)	2.73	11.25	(9.62	) 13.98	(8.41	) 13.1	
8	Other comprehensive income (after tax)						10	
ິລັ	Items that will not be reclassified to profit or loss	(0.02	) (0.03	) 0.06	(0.05	) 0.13	(0.1	
h	Items that will be reclassified to profit or loss	-	-	-	-	-	-	
2	Total other comprehensive income (after tax)	(0.02		· · · · · · · · · · · · · · · · · · ·		•	and a show a	
9	Total comprehensive income (7+8)	2.71			· · · · · · · · · · · · · · · · · · ·			
10	Paid-up equity share capital of Rs. 10/- each	89.14	89.14	89.14		All of R of response	the second second second	
11	Other Equity				253.56	218.27	239.	
12	Earnings Per Equity Share (EPS) (in Rs.)							
14	Basic & Diluted	0.31	1.26	(1.08	) 1.57	(0.94	) 1.	

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	D. C. Jan		Quarter Ended			(Rs. in Crore Half Year Ended Year Ended		
S No	Particulars	30.09.2024						
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue							
	a. Fibre	106.13	133.27	105.80	239.40	206.52	497.44	
	b. CPP Film	18.31	21.53	16.79	39.84	35.88	77.79	
	c. Ethanol			-	-	-	-	
	Total	124.44	154.80	122.59	279.24	242.40	575.23	
2	Segment Results							
	(Profit before tax, exceptional items and interest from ordinary							
	activities)							
	a. Fibre	4.18	16.99	(10.86)	21.17	(7.34)		
	b. CPP Film	0.09	(1.43)	(1.01)	(1.34)	(2.59)	(4.12	
	c. Ethanol		-	-	-	-		
	Total	4.27	15.56	(11.87)	19.83	(9.93)	20.98	
	Less: Finance Cost	0.55	0.46	0.65	1.01	1.39	- 2.58	
	Exceptional Items	-	( <del></del> )	-		-	-	
	Profit before Tax	3.72	15.10	(12.52)	18.82	(11.32)	18.40	
3	Segment Assets			-				
0	a. Fibre	280.00	342.08	258.63	280.00	258.63	334.88	
	b. CPP Film	74.39	67.81	73.81	74.39	73.81	71.23	
	c. Ethanol	157.97	136.89	21.23	157.97	21.23	92.92	
	Total Assets	512.36	546.78	353.67	512.36	353.67	499.03	
4	Segment Liabilities							
	a. Fibre	60.82	114.44	42.11	60.82	42.11	121.18	
	b. CPP Film	4.70	4.77	3.93	4.70	3.93	3.60	
	c. Ethanol	104.14	87.59	0.22	104.14	0.22	45.48	
	Total Liabilities	169.66	206.80	46.26	169.66	46.26	170.26	
			1	A	4	л. 		
	Notes:					1		
1	The above results were reviewed by the Audit Com 2024.							
2	These financial results have been prepared in according Companies Act, 2013 read with Rule 3 of the Companies fiter.	ordance with the Indian A panies (Indian Accountin	ccounting St g Standard) F	andard(Ind A Rules, 2015 a	S) prescribed and relevant a	d under Secti amendment r	on 133 of th ules	
3	The Company is in the process of setting-up a 150	KL per day Grain based	Distillery for	Ethanol blen	ded petrol as	an additiona	l segment.	
4	In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the stock exchanges website (www.bseindia.com and www.nseindia.com) and on the company's website www.pasupatiacrylon.com.							
5	The Company has no subsidiary / associate / joint venture company(ies) as on 30.09.2024.							

For Pasupati Acrylon Ltd.

Im. II -

Vineet Jain Managing Director

Place : New Delhi Date : 6<sup>th</sup> November, 2024

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tatement of Assets & Liabilities	(Rs. in	Crore)	
Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited	
ASSETS			
NON CURRENT ASSETS			
Property, Plant and Equipments	72.85	75.20	
Capital Work in Progress	148.99	77.41	
Other Non-Current Assets	3.83	20.13	
Sub Total Non Current Assets	225.67	172.74	
CURRENT ASSETS			
Inventories	103.90	115.94	
Financial Assets			
- Current Investment	70.20	85.17	
- Trade receivables	57.68	55.93	
- Cash and cash equivalents	7.92	34.87	
- Bank Balances other than Cash & Cash	21.13	16.54	
Equivalents	05.00	17.04	
Other Current Assets	25.86	17.84	
Sub Total Current Assets	286.69	326.29	
TOTAL ASSETS	512.36	499.03	
EQUITY AND LIABILITIES			-
E availat			
Equity	89.14	89.14	
Equity Share Capital	253.56	239.63	
Other Equity	342.70	328.77	
Sub total Equity	542.70	520.77	
NON-CURRENT LIABILITIES			2
Financial Liabilities	00.00	42.56	
Borrowings	98.98 2.56	43.56 2.54	
Provisions	7.81	7.66	
Deferred Tax Liabilities (net) Other Non Current Liabilities	4.05	1.42	
Sub Total Non Current Liability	113.40	55.18	
CURRENT LIABILITIES			
Financial liabilities			
- Borrowings	. 2.60	0.67	
- Trade Payables	2.00		
i) Total outstanding dues of micro	0.22	0.17	
enterprises and small enterprises			
ii) Other Enterprises	39.52	101.31	
Other current liabilities	9.33		
Provisions	4.59		
Current Tax Liabilities (net)	-	1.69	
Sub Total Current Liability	56.26		

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Particularsended 30.09.2024ended 30.09.2024CASH FLOW FROM OPERATING ACTIVITIES Net Profit/Loss) before tax18.82(11.3Adjustments for:- Depreciation and amortisation2.922.Finance Cost1.011.Interest Income(0.97)(0.Unrealised Gain / Amortization / Other(1.51)1.Operating profit before working capital changes2.027(6.6Change in Working CapitalAdjustment for (increase)/decrease in operating assets2.43(1.7)Other Non Current Assets(1.75)3.Inventories(1.75)3.Char Ge in Working Capital(1.75)3.Adjustment for (increase)/decrease in operating assets(1.459)Other Current Assets(1.75)3.Inventories(1.75)3.Char Ge invertion and the receivables(1.74)Bank Balances other than Cash & Cash Equivalents(0.2Other Current Liabilities(0.2)Non Current Provisions0.02Other Current Liabilities(0.17)Other Current Liabilities0.93Other Current Liabilities0.93Net income tax(paid)/refunds received(6.94)Net income tax(paid)/refunds received(6.94)Net Cash flow from (lused in) operating activities(A)(42.39)Current Provisions0.97O.(Purchase)/Sale of current investmentsNet Cash flow from (lused in) Investing Activities (B)(40.87)Cash FLOW FROM FINANCING ACTIVITIES(1.01)<		Rs. In Crore			
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Interest Income(0.97)(0.1Unrealised Gain / Amortization / Other(1.51)1.Operating profit before working capital changes20.27(6.4Adjustment for (increase)/decrease in operating assets2.43(1.7Other Non Current Assets12.0479.Inventories12.0479.Trade and other receivables(1.75)3.Bank Balances other than Cash & Cash Equivalents(4.59)3.Other Current Assets0.02(0.7Adjustment for (increase )/decrease in operating Liabilities0.02(0.7Non Current Provisions0.02(0.7Other Non Current Liabilities1.751.Current Provisions0.02(0.1Other Current Liabilities1.751.Current Provisions0.93(0.9Other Current Liabilities1.751.Current Provisions0.93(0.9Net income tax(paid)/refunds received(6.94)(1.4Net Cash flow from /(used in) operating activities(A)(42.39)(13.87Capital Advance13.872.2.Capital Advance13.872.2.Capital Advance13.872.3.Charde in operating Activities(B)(40.87)2.CASH FLOW FROM FINANCING ACTIVITIES1.1.Finance cost1.011.1.Increase/(Decrease) in long term borrowings1.933.Net Cash Flow from /(used in) Financing Activities (C)56.311. <t< td=""><td></td><td>1.01</td><td>1.3</td></t<>		1.01	1.3		
Unrealised Gain / Amortization / Other(1.51)1.Operating profit before working capital changes20.27(6.6Change in Working CapitalAdjustment for (increase)/decrease in operating assets2.43(1.7Other Non Current Assets12.0479.Trade and other receivables(1.75)3.Bank Balances other than Cash & Cash Equivalents(4.59)3.Other Current Assets(7.44)3.Adjustment for (increase)/decrease in operating Liabilities0.02(0.7Non Current Provisions0.02(0.7Other Current Liabilities2.63(0.7Trade payable(61.74)(95.6)Other Current Liabilities0.93(0.8Current Provisions0.93(0.8Other Current Liabilities1.751.Current Provisions0.93(0.8Other Current Investing Activities(A)(42.39)(13.87Expenditure on Property Plant & Equipment(72.14)(23.7Interest Income1.872.539(1.01)Interest Income1.4325.3.3Net Cash flow from/(used in) Investing Activities(B)(40.87)2.CASH FLOW FROM FINANCING ACTIVITIES55.391.933.Increase/(Decrease) in long term borrowings1.933.Increase /(Decrease) in long term borrowings55.391.933.Net Cash Flow from /(used in) Financing Activities ( C)56.311.Net Increase /(decrease) in Cash and Cash Equivalents(26.95)		(0.97)	(0.7		
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Net Cash flow from/(used in) Investing Activities( B)(40.87)2.CASH FLOW FROM FINANCING ACTIVITIES Finance cost(1.01)(1.3)Increase/(Decrease) in long term borrowings55.391.93Increase (Decrease) in short term borrowings1.933.Net Cash Flow from /(used in) Financing Activities ( C)56.311.Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)(26.95)(9.2)Cash and cash equivalents at the beginning of the year34.8721.		0.97	0.		
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5 5 7	(A+B+C)	(26.95)	(9.2		
	Cash and cash equivalents at the beginning of the year	34.87	21.		



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### B.K. SHROFF & CO.

**Chartered Accountants** 

Office

: 3/7-B, Asaf Ali Road,1st Floor, Flat No. 4, New Delhi-110002

Phone : 23271407, 23284825, 23284826, 23270362

E-mail : bkshroffdelhi@yahoo.com

: bkshroffdelhi@rediff.com

Independent Auditors Limited Review Report on Unaudited half yearly Financial Results of PASUPATI ACRYLON LIMITED under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.

### Review report to The Board of Directors of PASUPATI ACRYLON LIMITED

- We have reviewed the accompanying statement of unaudited Standalone financial results of PASUPATI ACRYLON LIMITED (the "Company") for the quarter ended 30<sup>th</sup> September, 2024 ("the Statement") and half year ended from April 1, 2024 to September 30, 2024 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.
- 2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. K. SHROF & Co. Chartered Accountants Firm Registration No. 302166E

Kavita Nania

(KAVITA NANGIA) PARTNER Membership Number: 090378



Place: New Delhi Date: 6(11) 2024 UDIIN: 2409378 BKGY HE 2830