



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.in
CIN : L45202DL1985PLC019746

13th November, 2024

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

Scrip Code – 538860

ISIN – INE655P01029

Sub.: Outcome of the Board Meeting held on 13th November, 2024 and submission of Unaudited Financial Results for the quarter and half-year ended on 30th September, 2024
Ref.: Regulation 30 and 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

We would like to inform you that the Board of Directors of the Company, at its meeting held today i.e. 13th November, 2024 at 23, II Floor, North West Avenue, Club Road, West Punjabi Bagh, New Delhi - 110026, *inter alia*, **considered and approved** the following –

1. The Unaudited Financial Results for quarter and half-year ended on 30th September, 2024 along with Statement of Assets and Liabilities, Cash Flow Statement and the Limited Review Report thereon.

Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results along with Statement of Asset and Liabilities and Cash Flow Statement for the quarter and half-year ended on 30th September, 2024 & Limited Review Report issued by Statutory Auditors as **Annexure – A**.

2. Appointment of M/s. Girraj Gupta & Associates as an Internal Auditor of the Company for the F.Y. 2024-25, on the recommendation of Audit Committee.

Additional disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed herewith as **Annexure – B**

3. Appointment of JVP & Associates Company Secretaries LLP, as a Secretarial Auditor of the Company for the F.Y. 2024-25.

The above information is being made available on the Company's website at www.panaficindustrialsltd.in

The meeting commenced at 12:00 pm and concluded at 12:45 pm

You are requested to take the above on your records.





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Thanking You,

Yours faithfully,

For PANAFIC INDUSTRIALS LIMITED

Sarita Gupta



Sarita Gupta
Managing Director

DIN:00113099

R/o.: D-158, Pushpanjali Enclave,
Pitampura, Saraswati Vihar, Delhi-110034

Enclosed: -

1. Unaudited Financial Results for the quarter and half-year ended on 30th September, 2024 along with Statement of Assets and Liabilities, Cash Flow Statement and the Limited Review Report thereon as Annexure – A
2. Additional disclosure w.r.t. Appointment of Internal Auditors, as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 as Annexure – B

Annexure - A

PANAFIC INDUSTRIALS LIMITED
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UN-AUDITED FINANCIAL RESULT (PROV.) FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

	(Rs.In Lakhs)					
	QUARTER ENDED			HALF YEARENDED		YEAR ENDED
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations						
Interest income	14.71	17.89	22.92	32.61	42.80	67.89
Total revenue from operations	14.71	17.89	22.92	32.61	42.80	67.89
OTHER INCOME						
TOTAL INCOME	14.71	17.89	22.92	32.61	42.80	67.89
EXPENSES						
Finance Cost	-	-	-	-	-	0.04
Impairment on financial instruments	-	-	-	-	-	2.40
Employee Benefits Expenses	2.16	-	1.08	4.43	-	12.27
Depreciation and Amortisation Expenses	-	-	-	-	-	0.66
Other expenses	12.01	13.44	6.88	23.87	23.54	49.55
TOTAL EXPENSES	14.17	13.44	7.96	28.30	23.54	64.92
Profit before exceptional items and tax	0.54	4.45	14.96	4.31	19.26	2.97
Exceptional items	-	-	-	-	-	-
Profit before tax	0.54	4.45	14.96	4.31	19.26	2.97
Share of Profit/(Loss) of Associate and Joint Venture	-	-	-	-	-	-
Tax expenses						
Current tax	-	-	-	-	-	0.65
Deferred tax credit/(charge)	-	-	-	-	-	0.17
PROFIT FOR THE PERIOD (A)	0.54	4.45	14.96	4.31	19.26	2.15
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	0.54	4.45	14.96	4.31	19.26	2.15
Paid up Equity Share Capital (Face value Re. 1 per share)	821.25	821.25	821.25	821.25	821.25	821.25
Other Equity	166.77	170.68	179.04	170.54	183.33	166.77
Earnings per equity share (Face value of Re. 1 each)						
Basic (in Rs.)	0.00	0.01	0.02	0.01	0.02	0.00
Diluted (in Rs.)	0.00	0.01	0.02	0.01	0.02	0.00

NOTE:

- The above quarterly result for the period ended SEP 30, 2024 as reviewed and recommended by the Audit committee of the Company, the Board of Directors at its meeting held on 13th NOV, 2024
- The above Financial Results for the quarter ended SEP 30, 2024 are prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statutory Auditors have carried out the Limited Review of the results for the first quarter ended SEP 30, 2024
- Segment reporting is not applicable as the company activity falls within a single business segment.
- Previous period's figures have been regrouped/rearranged wherever necessary.
- The above results are available on the website of Bombay Stock Exchange at www.bseindia.com & on the company website at www.panaficindustrialsltd.in.



For and on behalf of Board of Directors of
Panafic Industrials Limited

Sarita Gupta

Sarita Gupta
Managing Director
DIN: 00113099

Place: New Delhi
Date : 13.11.2024

PANAFIC INDUSTRIALS LIMITED
 REGD OFFICE 23, 2ND FLOOR, NORTH WEST AVENUE, CLUB ROAD, WEST PUNJABI BAGH-110026
 CIN.NO.L45202DL1985PLC019746
 WEBSITE: WWW.PANAFICINDUSTRIALSLTD.IN

UN-Audited Financial Statement of Assets and Liabilities as at 30.09.2024

(Rs in Lakhs)

Statement of Assets and Liabilities		UN-Audited	Audited
		As at 30th Sep, 2024	As at 31st March, 2024
A	ASSETS		
	1 Financial assets		
	Cash and cash equivalents	11.90	11.67
	Investment's	-	-
	Loans	1,099.08	957.04
	Other financial assets	-	-
	Total - Financial assets	1,110.98	968.71
	2 Non-financial assets		
	Current tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Property, plant and equipment	13.63	13.63
	Stock In hand	1.23	1.23
	Other non- financial assets	-	-
	Other non- financial assets	8.22	7.78
	Total - Non financial assets	23.08	22.64
	TOTAL - ASSETS	1,134.06	991.36
B	LIABILITIES AND EQUITY		
	1 LIABILITIES		
	Financial liabilities		
	- Trade payables	-	-
	total outstanding dues of micro enterprises and small enterprises	-	-
	total outstanding dues of creditors other than micro enterprises	17.15	2.55
	Enterprises Borrowings	123.46	-
	- Other financial liabilities	-	-
	Total - Financial liabilities	140.62	2.55
	Non financial liabilities		
	Current tax liabilities(net)	-	-
	Other non-financial liabilities	1.65	0.79
	Total - Non financial liabilities	1.65	0.79
	2 EQUITY		
	Equity share capital	821.25	821.25
	Other equity	170.54	166.77
	Total - Equity	991.79	988.02
	TOTAL - LIABILITIES AND EQUITY	1,134.06	991.36

For and on behalf of Board of Directors of
 Panafic Industrials Limited



Sarita Gupta

Sarita Gupta
 Managing Director
 DIN: 00113099

Date: 13-11-2024
 Place: New Delhi

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Unaudited Standalone Cash Flow Statement
For the Half Year ended 30th Sep 2024

(Rs.In Lakhs)

Particulars	For the Half Year ended	For the year ended
	30th September 2024	31st March 2024
A. Cash flows from operating activities		
Profit before tax	4.31	2.97
<u>Adjustments for:</u>		
Depreciation	-	0.66
Speculative Loss	-	0.22
Impairment on Financial Instruments	-	-
Reversal of Provision	-	-
Bad debt	-	-
<i>Operating Profit before working capital changes:</i>	4.31	3.85
(Increase)/ Decrease in loans & advances	-	-108.44
(Increase)/ Decrease in other financial assets	(142.03)	2.00
(Increase)/ Decrease in other non-financial assets	(0.44)	2.10
Increase/ (Decrease) in other trade payables	14.60	-1.47
Increase/ (Decrease) in other financial liabilities	-	-4.60
Increase/ (Decrease) in other non-financial liabilities	0.86	-5.65
Cash flows / (cash used in) Operations	(122.69)	-112.20
Income Taxes Paid	-	-
Net Cash flows/ (cash used in) Operating Activities (A)	(122.69)	-112.20
B. Cash Flows from Investing Activities		
Investment in equity shares	-	-
Net Cash from Financing Activities (C)	-	-
C. Cash flows from financing activities		
Proceeds/(Repayment) from Borrowings (other than debt securities)	123.46	-0.72
Repayment of OCI	(0.53)	-0.18
Net Cash from Financing Activities (C)	122.93	-0.90
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	0.24	(113.11)
Cash and cash equivalents at beginning of year	11.67	124.77
Cash and cash equivalents at end of Period	11.90	11.67



On behalf of the Board of Directors
Panafic Industrial Limited

Sarita Gupta

Sarita Gupta
Managing Director
DIN : 00113099

Date: 13.11.2024
Place: New Delhi



Independent Auditor's Review Report on the Quarter end 30.09.2024 Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Director of
Panafic Industrials limited

1. We have reviewed the unaudited financial results of Panafic Industrials limited (the "Company") for the quarter ended September 30, 2024. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.
2. 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.
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.
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.

Our conclusion on the statement is not modified in respect of the above matter.

For Sudhir Agarwal & Associates
Chartered Accountant
FRN 509930C

CA Apoorv Agarwal
(Partner)

M NO.571062

UDIN: 24571062BKHIXV6364



Date: 13.11.2024
Place: New Delhi



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Annexure - B

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 regarding appointment of -

S. No.	Particulars	Information
1	Name of Internal Auditor	M/s. Girraj Gupta & Associates
2	Membership No.	FCS8814
3	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as the Internal Auditor of the Company for the F.Y. 2024-25
4	Date of Appointment / cessation and term of appointment	13 th November, 2024
5	Brief Profile	Professional experience in the field of providing services related to Secretarial, Finance and Audit.
6	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

