



PACHELI INDUSTRIAL FINANCE LIMITED

CIN : L74110MH1985PLC037772

Corp. Off. : J-71, Lower Ground Floor, J-Block Paryavaran Complex Ignou Road,
Neb Sarai, New Delhi-110062 | 📞 dhoot_2000@rediffmail.com | +91 8294697644

Date: 14.11.2024

To,
The Manager
Department of Corporate Service
BSE Limited
P.J. Towers Dalal Street, Mumbai – 400001

SCRIP CODE: 523862 (PACHELI INDUSTRIAL FINANCE LTD) EQ - ISIN - INE926B01016.

Sub: Addendum to the Submission of unaudited financial Result of Pacheli Industrial Finance Ltd for the quarter & half year ended on September 30, 2024 along with Limited Review Report thereon

Dear Sir/Madam (s),

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

We wish to inform you that the unaudited financial results of Pacheli Industrial Finance Ltd. ("the Company") for the quarter and half-year ended September 30, 2024, were duly approved by the Board of Directors at its meeting held on Wednesday, November 6, 2024, from 6:00 P.M. to 6:50 P.M. at the corporate office of the Company.

It was noted that the draft unaudited financial results, filed earlier on November 6, 2024, were incorrect and represented preliminary documents rather than the final approved financial results. i.e., the draft version of unaudited financial result quarter & half year ended on September 30, 2024 has been uploaded on the BSE Portal. We sincerely apologize for this oversight.

Therefore, we are submitting the **final version of unaudited financial results** for the quarter and half-year ended September 30, 2024, as per the Board's final approval. Kindly find the updated results enclosed as **Annexure**. And treat draft version of result null and void.

Thank you for your attention to this matter.

You are requested to take the above on your records and acknowledge the same.

**For and on behalf of Board of Directors
PACHELI INDUSTRIAL FINANCE LTD**

**PARAS NATH VERMA
(Managing Director)
DIN: 09753924
Address: D-612 Vikas Kunj, Loni Ghaziabad, Uttar Pradesh – 201102.**

**Place: New Delhi
Encl: As above**

PACHELI INDUSTRIAL FINANCE LIMITED

CIN:L74110MH1985PLC037772

Regd. Off: C-001, Prathamesh Horizon, New Link Road, Borivali(W), Mumbai City, Maharashtra India-400092

Corporate Off: J-71, Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, New Delhi, India, 110062

Email Id- pacheлиндustrialfinance@gmail.com, Website- www.pifl.in

Phone no. 022-66970244/45

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024 - IND-AS COMPLIANT (NON NBFC)

Particulars	Three Months Ended			Six Months Ended		(IN LAC)
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	Year Ended
	01.07.2024 to 30.09.2024 (₹)	01.04.2024 to 30.06.2024 (₹)	01.07.2023 to 30.09.2023 (₹)	01.04.2024 to 30.09.2024	01.04.2023 to 30.09.2023	01.04.2023 to 31.03.2024 (₹)
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
Income:						
I Revenue from operations	-	7.652	-	-	-	106.847
II Other income	-	-	-	7.652	-	-
III Total Income	-	7.652	-	7.652	-	106.847
IV Expenses						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods	-	-	-	-	-	-
work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee benefits expense	0.450	0.300	0.520	0.750	0.520	1.465
Finance costs	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	0.020	-	0.020	-
Other expenses	475.694	6.865	2.190	482.560	2.720	104.116
Total expenses	476.144	7.165	2.730	483.310	3.260	105.581
Total expenses	476.144	7.165	2.730	483.310	3.250	105.581
V Profit/(loss) before exceptional items and tax (I- IV)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	1.267
VI Exceptional Items						
VII Profit/(loss) before extraordinary items and tax(V-VI)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	1.267
VIII Extra ordinary item	-	-	-	-	-	-
IX Profit Before Tax (VII-VIII)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	1.267
X Tax expense:						
(1) Current tax	-	-	-	-	-	0.744
(2) Deferred tax	-	-	-	-	-	-
Total tax expenses	-	-	-	-	-	0.744
XI Profit (Loss) for the period from continuing operations (VII-VIII)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	0.523
XII Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit/(loss) for the period (XI+XIV)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	0.523
XVI Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	0.523
XVI Paid up equity share capital (Face value Rs. 10/- per share)	51,888.355	373.205	373.205	51,888.355	373.205	373.205
Other Equity						
XVII Earnings per equity share (for continuing operation):						
(1) Basic	(0.092)	0.013	(0.073)	(0.092)	(0.087)	0.014
(2) Diluted	(0.092)	0.013	(0.073)	(0.092)	(0.087)	0.014
XVIII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						



Notes :

- (1) The above unaudited financial results for the quarter and Six months ended 30th September 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14.11.2024
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/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-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Six months ended 30th September2024. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Six months ended 30th September2024 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2024
Net Profit/ Equity as per previous Indian GAAPs	-
Add/ (Less): Adjustments to Balance Sheet	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-
Net Profit/ loss for the period as per Ind-AS	-
Other Comprehensive period (net of tax)	-
Total Comprehensive Income/ Equity as per Ind AS	-

- (7) In the opinion of the Board of Directors, there exist a doubt about the realisation of the financial assets including debtors and other loans and advances. The provision for bads debts has not been made in the financial statements, as the management is making all the efforts to realisae them
- (8) The company is in severe financial stress and on the basis of the financial ratios, doubtful about realisation of financial assets inclding debtors, in the opnion of the Board of Directors, the company may not be capable of meeting its liabilities existing at the date of balance sheet.
- (9) The Company has not recognized interest expenses in its quarterly financial statement on its unsecured borrowings. The total amount of such interest expenses is Rs. NIL.
- (10) During the year company had made a short term capital gain of Rs. NIL on sale of shares which is credited under the the head Other Income.
- (11) Figures for the previous peried have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
PACHELI INDUSTRIAL FINANCE LIMITED

PARAS NATH VERMA
Managing Director
DIN :09753924

Date : 14.11.2024
Place: New Delhi

Statement of Asset and Liabilities

(' IN LAC)

Particulars		01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
A	ASSETS		
1.00	Non-Current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets		
	Non current Investment	99,968.514	94,568.514
	Trade receivables-Non current	-	0.100
	Loans, Non Current	-	5,894.192
	Other Non Current Financial Assets	-	-
	Total Non-Current Financial Assets	99,968.514	1,00,462.806
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	99,968.514	1,00,462.806
2.00	Current assets		
	Inventories	-	-
	Current Financial Assets		
	Current Investment	-	-
	Trade receivables-current	0.100	-
	Cash and Cash Equivalent	2.506	2.989
	Bank balance other than cash and cash equivalent	0.076	3.868
	Loans, Current	264.384	-
	Other current financial assets	-	-
	Total current financial assets	267.066	6.857
	Current tax assets (net)	-	-
	Other current assets	7.634	7.387
	Total current assets	274.700	14.244
	Total Assets	1,00,243.214	1,00,477.050
B	EQUITY AND LIABILITIES		
1.00	Equity		
	(a) Equity Share Capital	51,888.355	373.205
	(b) Other Equity	33,089.239	80.049
	Total Equity	84,977.594	453.254
2.00	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	15,000.003	1,00,000.000
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	15,000.003	1,00,000.000
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	Total non current liabilities	15,000.003	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings	-	-
	Trade payables	261.708	-
	Other financial liabilities	-	-
	Total Current Financial Liabilities	261.708	-
	Other current liabilities	-	18.308
	Provisions	3.909	5.489
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	265.617	23.797
	Total equity and liabilities	1,00,243.214	1,00,477.050

For and on behalf of board of directors of
PACHELI INDUSTRIAL FINANCE LIMITED

PARAS NATH VERMA
Managing Director
DIN :09753924

Date: 14.11.2024
Place: New Delhi

PACHELI INDUSTRIAL FIANANCE LIMITED

CIN:L74110MH1985PLC037772

Regd. Off: C-001,Prathamesh Horizon, New Link Road,Borivali(W), Mumbai City, Mumbai, Maharashtra India-400092

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Email Id- pacheliindustrialfinance@gmail.com, Website- www.pifl.in

Phone no. 022-66970244/45

Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2024

Particulars	(' IN LAC)	
	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	(475.658)	(3.250)
Adjustments for:		
Depreciation		0.020
Provision for income tax		
profit/(loss) on sale pf fixed assets		
Exceptinal items		
Working capital changes:		
(Increase) / Decrease in other current assets	5,629.562	
(Increase) / Decrease in trade and other receivables		
(Increase) / Decrease in other non-current assets		
Increase / (Decrease) in trade payables	243.401	1.000
Increase / (Decrease) in short term borrowings		
Increase / (Decrease) in other current liabilities	(1.580)	0.350
Increase / (Decrease) in other financial libilities		
Valuation of Investment by way of association		
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	5,395.724	(1.889)
Cash flows from investing activities		
Purchase of property, plant and equipment	-	(0.180)
Loans & Advances Given/Received		(133.120)
Purchase of Investments property	(5,400.000)	
Purchase/ Sale of shares	-	-
Net cash used in investing activities	(5,400.000)	(133.290)
sale of fixed assets	-	-
Cash flows from financing activities		
Loans & Advances Given/Received		135.120
Unsecured borrowings	(84,999.998)	
Proceeds from equity shares	84,999.998	-
Dividends paid	-	-
Net cash used in financing activities	-	135.120
Net increase in cash and cash equivalents	(4.275)	(0.059)
Cash and cash equivalents at beginning of period	6.857	0.292
Cash and cash equivalents at end of period	2.582	0.230

For and on behalf of board of directors of
PACHELI INDUSTRIAL FIANANCE LIMITED

PARAS NATH VERMA
Managing Director
DIN: 09753924

Date: 14.11.2024
Place: New Delhi

Limited Review Report

Review report to Board of Directors of
PACHELI INDUSTRIAL FINANCE LIMITED

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER HALF YEAR ENDED SEPTEMBER 30TH, 2024 OF PACHELI INDUSTRIAL FINANCE LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Pacheli Industrial Finance Limited for the quarter half year ended 30.09.2024. This 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 these financial statements based on our review.

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

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 GSA & ASSOCIATES LLP
Chartered Accountants



C.A. Manindra Kumar Tiwari
Partner
M. NO. 501419
Peer Review No: 015959
Udin: 24501419BKAAIN1502

Place: New Delhi
Date: 06-11-2024

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

Branch Office: 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

Tel.: +91-98103-34801, 011-47633351, 011-61111215, E-mail: mkt@gsa.net.in

LLP Registration No. AAS-8863 (Formerly known as GSA & Associates)

Branches at Delhi, Gurugram, Akhnoor (Jammu), West Bengal

PACHELI INDUSTRIAL FIANANCE LIMITED
CIN:L74110MH1985PLC037772

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Email Id- pacheliindustrialfinance@gmail.com, Website- www.pifi.in
Phone no. 022-66970244/45

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 30TH SEPTEMBER, 2024 - IND-AS COMPLIANT

Particulars	Three Months Ended			Year Ended		
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE	CORRESPONDING QUARTER	YEAR TO DATE FIGURES FOR PREVIOUS YEAR
	01.07.2024 to 30.09.2024 (₹)	01.04.2024 to 30.06.2024 (₹)	01.07.2023 to 30.09.2023 (₹)	01.04.2024 to 30.09.2024 (₹)	01.04.2023 to 30.09.2023 (₹)	01.04.2023 to 31.03.2024 (₹)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from opertaions		7.652				106.847
Interest Income						
Dividend Income						
Rental Income						
Fees & Commission Income						
Net gain on fair vale changes						
Net gain on derecognition of financial instruments under						
Sale of shares						
Sale of services						
Others (to be specified)				7.65		
I Total Income		7.652		7.652		106.847
Expenses						
Finance Costs						
Fees and commission expense						
Net loss on fair value changes						
Net loss on derecognition of financial instruments under amortised cost category						
Impairment on financial instruments						
Cost of materials consumed						
Purchases of Stock-in-trade						
Changes in Inventories of finished goods, stock-in-trade and work in- progress						
Employee Benefits Expenses	0.450	0.300		0.75		1.465
Depreciation, amortization and impairment						
Others expenses (to be specified)	475.694	6.865		482.56		104.116
II Total expenses	476.144	7.165		483.310		105.581
III Profit/(loss) before exceptional items and tax (I- II)	(476.144)	0.487		(475.658)		1.267
IV Exceptional Items						
V Profit/(loss) before tax(III-IV)	(476.144)	0.487		(475.658)		1.267
Shares in Associate Company	5,781	1,795		7,576		
VI Tax expense:						
(1) Current tax						0.744
(2) Deferred tax						
Total tax expenses						0.744
VII Profit (Loss) for the period from continuing operations (V-VI)	(470.363)	2.282		(468.082)		0.523
VIII Profit/(loss) from discontinued operations						
IX Tax expense of discontinued operations						
X Profit/(loss) from Discontinued operations (after tax) (VII- IX)						
XI Profit/(loss) for the period (VII+X)	(470.363)	2.282		(468.082)		0.523
XII Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be re- classified to profit or loss						
B (i) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
Other Comprehensive Income (A+B)						
XIII Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(470.363)	2.282		(468.082)		0.523
XIV Paid up equity share capital (Face value Rs. 10/- per share)	51,888.355	373.205		51,888.355		373.205
XV Earnings per equity share (for continuing operation):						
(1) Basic	(0.091)	0.061	#DIV/0!	(0.090)	#DIV/0!	0.014
(2) Diluted	(0.091)	0.061	#DIV/0!	(0.090)	#DIV/0!	0.014
XVI Earnings per equity share (for discontinued operation):						
(1) Basic						
(2) Diluted						

See accompanying note to the financial results



Notes :

- (1) The above unaudited financial results for the quarter ended 30th September, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14.11.2024
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/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-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The statutory auditors have carried out the limited review report on the above results for Quarter Ended September 30, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :
Pending at the beginning of the quarter : 0
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter ended 30th September, 2024 compliant with Ind AS:

Nature of Adjustments	Quarter ended	Year ended
Net Profit/ Equity as per previous	-	-
Add/ (Less): Adjustments to Balance	-	-
Add/ (Less): Adjustments to Statement	-	-
Net Profit/ loss for the period as per Ind-	(470.363)	0.523
Other Comprehensive period (net of tax)	-	-
Total Comprehensive Income/ Equity as	(470.363)	0.523

- (7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
PACHELI INDUSTRIAL FINANCE LIMITED

PARAS NATH VERMA
(Managing Director)
DIN :09753924

Date: 14.11.2024
Place: New Delhi

Consolidated Statement of Asset and Liabilities

Particulars		01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
A	ASSETS		
1	Non-Current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets		
	Non current Investment	99,960.938	94,568.514
	Trade receivables-Non current	-	0.100
	Loans, Non Current	-	5,894.192
	Other Non Current Financial Assets	-	-
	Total Non-Current Financial Assets	99,960.938	1,00,462.806
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	99,960.938	1,00,462.806
2	Current assets		
	Inventories	-	-
	Current Financial Assets		
	Current Investment	-	-
	Trade receivables-current	0.100	-
	Cash and Cash Equivalent	2.506	2.989
	Bank balance other than cash and cash equivalent	0.076	3.868
	Loans, Current	264.384	-
	Other current financial assets	-	-
	Total current financial assets	267.066	6.857
	Current tax assets (net)	-	-
	Other current assets	7.634	7.387
	Total current assets	274.700	14.244
	Total Assets	1,00,235.638	1,00,477.050
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	51,888.355	373.205
	(b) Other Equity	33,081.663	80.049
	Total Equity	84,970.018	453.254
2	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	15,000.003	1,00,000.000
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	15,000.003	1,00,000.000
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	Total non current liabilities	-	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings	-	-
	Trade payables	261.708	-
	Other financial liabilities	-	-
	Total Current Financial Liabilities	261.708	-
	Other current liabilities	-	18.308
	Provisions	3.909	5.489
	Bank OD Account	-	-
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	265.617	23.797
	Total equity and liabilities	1,00,235.638	1,00,477.050

For and on behalf of board of directors of
PACHELI INDUSTRIAL FINANCE LIMITED

PARAS NATH VERMA
(Managing Director)

DIN :09753924

Date: 14.11.2024
Place: New Delhi

PACHELI INDUSTRIAL FIANANCE LIMITED

CIN:L74110MH1985PLC037772

Regd. Off: C-001,Prathamesh Horizon, New Link Road,Borivali(W), Mumbai City, Mumbai, Maharashtra India-400092

Corporate Off: J-71,Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, New Delhi,India, 110062

Email Id- pacheliindustrialfinance@gmail.com, Website- www.pifl.in

Phone no. 022-66970244/45

Statement of Unaudited Consolidated Cash Flows for Quarter & Financial year
Ended on 30th SEPTEMBER 2024

Particulars	in Lacs	
	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	(475.658)	(3.250)
Adjustments for:		
Depreciation	-	0.020
Provision for income tax	-	-
Defered tax	-	-
Share in Associate Company		
Working capital changes:		
(Increase) / Decrease in trade and receivables		
(Increase) / Decrease in other current assets	5,629.562	
Increase / (Decrease) in trade payables	243.401	1.000
Increase / (Decrease) in other current liabilities	(1.580)	0.350
(Increase) / Decrease in Inventries		-
Valuation of Investment by way of association	-	-
Cash generated from operations		
Increase/decrease in Current Assets	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
Net cash from operating activities	5,395.724	(1.889)
Cash flows from investing activities		
Purchase of property, plant and equipment	-	(0.180)
Loans & Advances Given/Received		(133.120)
Purchase of Investments property	(5,400.000)	-
Net cash used in investing activities	(5,400.000)	(133.290)
Cash flows from financing activities		
Loans & Advances Given/Received	-	135.120
Purchase/ Sale of Investment	-	-
Unsecured borrowings	(84,999.998)	-
Proceeds from equity shares	84,999.998	-
Proceeds from long-term borrowings	-	-
Dividends paid	-	-
Net cash used in financing activities	-	135.120
Net increase in cash and cash equivalents	(4.276)	(0.059)
Cash and cash equivalents at beginning of period	6.857	0.292
Cash and cash equivalents at end of period	2.581	0.230

For and on behalf of board of directors of
PACHELI INDUSTRIAL FIANANCE LIMITED

PARAS NATH VERMA
(MANAGING DIRECTOR)

DIN: 09753924

Date: 14.11.2024

Place: New Delhi

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY CONSOLIDATED 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 DIRECTORS OF
PACHELI INDUSTRIAL FINANCE LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Pacheli Industrial Finance Limited** ("the parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit (loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30.09.2024 and for the period from 01.04.2024 to 30.09.2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30.06.2023 and the corresponding period from 01.04.2023 to 30.06.2023, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- (i) Pelicon Finance & Leasing Ltd. having 41.46%
- (ii) Worldlink Telecom Limited having 79.07%
- (iii) Akul Securities Private Limited having 36.89%
- (iv) Euro Asia India Corpn. Pvt. Ltd. having 42.76% shares
- (v) Gunny Auto And Finance Pvt. Ltd. having 28.91% shares
- (vi) VIP Leasing & Finance Pvt. Ltd. having 36.94% shares

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

Branch Office: 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

Tel.: +91-98103-34801, 011-47633351, 011-61111215, E-mail: mkt@gsa.net.in

LLP Registration No. AAS-8863 (Formerly known as GSA & Associates)

Branches at Delhi, Gurugram, Akhnoor (Jammu), West Bengal

- (vii) Synergy Finlease Pvt. Ltd having 39.94% shares
 - (viii) Geo Loan Plans India Pvt. Ltd. having 49.89% shares
 - (ix) GPN Associates Pvt. Ltd. having 20.97 % shares
 - (x) Lavender Holdings Pvt. Ltd having 22.62% shares
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 4 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR GSA & ASSOCIATES LLP
Chartered Accountants



C.A. Manindra Kumar Tiwari
Partner
M. NO. 501419
Peer Review No: 015959
Udin: 24501419BKAAIO8931

Place: New Delhi
Date: 06-11-2024