

PAOS INDUSTRIES LTD.

CIN:L24100PB1990PLC049032

Registered Office: Village Pawa, G.T. Road, Near Civil Airport, Ludhiana-141 120 (Pb)

05.08.2024

To,
Corporate Relationship Department
BSE Limited
Floor 25, Feroze Jeejeebhoy Towers
Dalal Street, Fort Mumbai-400001
Phone: 022-22721233-34

Scripts Code: 530291 ISIN: INE791C01012

Subject: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Meeting Commenced at: 03:00 P.M.

Meeting concluded at: 04:00 P.M.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed to the exchange that the Board in its meeting held today i:e, Monday, 5th August, 2024 has inter-alia considered and approved the following:

- a. Un-Audited Standalone Financial Results of the Company for the quarter ended 30th June, 2024 together with Limited Review Report.
- b. Issuance and Allotment of 1280843 (Twelve Lakhs Eighty Thousand Eight Hundred and Forty-Three) 8% Unlisted, Unsecured Redeemable Non-Convertible Debentures of Face Value of Rs. 100/- (Rupees One Hundred) each to M/s National Soap Mills in lieu of the purchase consideration of Rs. 12,80,84,300/- (Rupees Twelve Crore Eighty Lakh Eighty-Four Thousand and Three Hundred Only), for purchase of undertaking by the Company, as approved by the members in their Annual General Meeting held on 9th July, 2024.

The details as required under Regulation 30 of 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 attached herewith and marked as **Annexure-1**.

This is for your information and record.

Thanking You
For PAOS Industries Limited

Daljeet Singh
Company Secretary and Compliance Officer
Membership No: A42211

PAOS INDUSTRIES LTD.

CIN:L24100PB1990PLC049032

Registered Office: Village Pawa, G.T. Road, Near Civil Airport, Ludhiana-141 120 (Pb)

ANNEXURE-1

DETAILS OF THE ISSUE OF NON-CONVERTIBLE SECURITIES PURSUANT TO REGULATION 30 OF SECURITIES AND EXCHANGE BOARD OF INDIA (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

S.N	PARTICULARS	DETAILS
1	Type of Securities proposed to be issued	8% Unlisted, Unsecured Redeemable Non-Convertible Debentures
2	Type of issuance	Private Placement
3	Total Number of Securities proposed to be issued or total number of amount for which the securities will be issued	The Shareholders has approved the issuance of the 8% Unlisted, Unsecured Redeemable Non-Convertible Debentures up to an amount of Rs. 20,00,00,000/- (Rupees twenty Crore) by way of passing Special Resolution in the Annual General Meeting held on 9 th July, 2024
4	Size of the Issue (Allotment Size)	1280843 (Twelve Lakhs Eighty Thousand Eight Hundred and Forty-Three) 8% Unlisted, Unsecured Redeemable Non-Convertible Debentures of Face Value of Rs. 100/- (Rupees One Hundred) each
5	Whether proposed to be listed? If yes, name of the stock exchange	No, the allotted NCD's are Unlisted
6	Tenure of the instrument-date of allotment and date of maturity	Date of Allotment: 5 th August, 2024 Date of Maturity: On or before 10 (Ten) Years from the date of issuance of debentures
7	Coupon/interest offered, schedule of payment of coupon/interest and principle	8% Coupon Rate
8	Charge/security, if any, created over the assets	The issued and allotted debentures are Unsecured
9	Special right/interest/privileges attached to the instrument and changes thereof	N.A.
10	Delay in payment of interest/principal amount for a period of more than three months from the due date or default of payment of interest/principle	N.A.
11	Details of any letter or comments regarding payment/non-payment of interest, principle on due dates, or any other matter concerning the security and/or the assets along with its comments thereon, if any	N.A.
12	Details of redemption of preference shares indicating the manner of redemption (whether out of profits or out of fresh issue) and debentures	N.A.

Ph:+91-161-522-0000 Email: paosindustriesltd@gmail.com, rajagromills@gmail.com

Website: www.paosindustries.in



RAKSHIT KHOSLA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Statement of Un-audited Standalone Financial Results pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors,
PAOS Industries Limited
Village Pawa, G.T. Road,
Near Civil Airport, Ludhiana-141 120

We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of M/s **PAOS INDUSTRIES LIMITED** ("the Company") for the quarter ended 30th June, 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No.CIRICFD/CMD1/44/2019 dated March 29, 2019.

This Statement of standalone financial results for the quarter ended 30th June, 2024 and the year ended 30th June, 2024 is the responsibility of the company's management and has been approved by the Board of Directors, has been compiled from the related Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under ("Ind AS") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review of such standalone financial statements.

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" specified under section 143(10) of the Companies Act, 2013. 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 provide 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 standalone financial results prepared in accordance with applicable accounting standards i.e. Ind-AS prescribed under section 133 of the Companies Act, 2013 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 Rakshit Khosla & Associates
Chartered Accountants**

Sharma

(**POOJA SHARMA**)

Partner

M.No: 562557

FRN:017151N

Place: Ludhiana

Date : 05-08-2024

UDIN: 24562557BKAIM6802



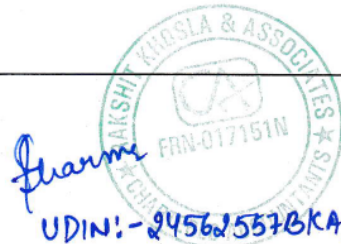
STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2024

S/No.	Particulars	Quarter Ended			Year ended
		(30.06.2024) (Un-Audited)	(31.03.2024) (Audited)	(30.06.2023) (Un-Audited)	(31.03.2024) (Un-Audited)
	INCOME				
I	Revenue from operations	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.00	0.00	0.00
III	Total Revenue (I + II)	0.00	0.00	0.00	0.00
IV	EXPENSES				
	Cost of Material Consumed	0.00	0.00	0.00	0.00
	Purchase of stock-in-trade	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00
	Employee benefits expense	2.01	1.25	1.16	4.72
	Finance Costs	1.75	4.25	4.25	17.00
	Depriciation and amortisation expense	0.00	0.00	0.00	0.00
	Other Expenditure	8.24	1.57	4.03	7.88
	Total Expenses	12.00	7.07	9.44	29.57
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-VI)	(12.00)	(7.07)	(9.44)	(29.59)
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	(12.00)	(7.07)	(9.44)	(29.59)
VIII	Extraordinary item	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII-VIII)	(12.00)	(7.07)	(9.44)	(29.59)
X	Tax Expense				
	(1) Current Tax	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00
XI	Profit / (Loss) for the period	(12.00)	(7.07)	(9.44)	
XII	Add: Other Comprehensive Income/(Loss) (Net of tax)				
	(1) Items that will not reclassified to Profit or Loss	0.00	0.00	0.00	0.00
	(2) Items that may be reclassified to Profit or Loss	0.00	0.00	0.00	0.00
XIII	Total Comprehensive Income/(Loss) (XI+XII)	(12.00)	(7.07)	(9.44)	(29.59)
XIV	Paid-up Equity Share Capital (Face Value Per Share Rs.10/-)	610.36	610.36	610.36	610.36
XV	Earning Per Share				
	a) Basic	(0.20)	(0.12)	(0.15)	(0.48)
	b) Diluted	(0.20)	(0.12)	(0.15)	(0.48)

NOTES:

- These financial results have been prepared in accordance with the recognition and measurement principals of applicable Indian Accounting Standrads (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended , as specified in section 133 of the Companies Act, 2013.
- The company is a single segment company , therefore the provisions of Ind AS 108 'Operating Segments' are not applicable to the company.
- The figures of the corresponding previous period/year have been regrouped / recasted wherever considered necessary to correspond to current period/year disclosures.
- The Unaudited Standalone Financial Results for the quarter ended 30.06.2024 are available on the website of BSE Limited and website of the company at www.paosindustries.in
- Previous period Figures have been regrouped/reclassified and rearranged wherever necessary to make them comparable with current period figures.
- The above financial data is derived from the financial results of the company which has been considered and reviewed by the Audit Committee and considered, approved and taken on record by the Board of Directors in their meeting held on 05-08-2024 at the Registered Office of the Company and the same have been reviewed by the Statutory Auditors who had expressed an unmodified opinion on the aforesaid results.

Date: 05-08-2024
Place: Ludhiana



UDIN:- 24562537BKAIRM 6802

By order of the Board
For PAOS Industries Limited
For PAOS INDUSTRIES LTD
Sanjeev Bansal
Managing Director
DIN: 00057485
Managing Director

PAOS INDUSTRIES LIMITED
CIN: L24100PB1990PLC049032

REGD.OFFICE : VILL.PAWA,G.T.ROAD,LUDHIANA - 141 120

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2024

S/No.	Particulars	Amount Rs in Lakh				
		3 months ended (30.06.2024) (Un- Audited)	Preceding 3 months ended (31.03.2024) (Audited)	Corresponding 3 months ended in the Previous Year (30.06.2023) (Un- Audited)	Year to date figures for current period ended (30.06.2024) (Un- Audited)	Year to date figures for previous period ended (30.06.2023) (Un- Audited)
	INCOME					
I	Revenue from operations	0.00	0.00	0.00	0.00	0.00
II	Other Income	(0.00)	0.00	0.00	(0.00)	0.00
III	Total Revenue (I + II)	(0.00)	0.00	0.00	(0.00)	0.00
IV	EXPENSES					
	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	2.01	1.25	1.16	2.01	1.16
	Finance Costs	1.75	4.25	4.25	1.75	4.25
	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	Other Expenditure	8.24	1.57	4.03	8.24	4.03
	Total Expenses	12.00	7.07	9.44	12.00	9.44
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-VI)	(12.00)	(7.07)	(9.44)	(12.00)	(9.44)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	(12.00)	(7.07)	(9.44)	(12.00)	(9.44)
VIII	Extraordinary item	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII-VIII)	(12.00)	(7.07)	(9.44)	(12.00)	(9.44)
X	tax expense					
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00
XI	Profit / (Loss) for the period	(12.00)	(7.07)	(9.44)	(12.00)	(9.44)
XII	Add: Other Comprehensive Income/(Loss) (Net of tax	0.00	0.00	0.00	0.00	0.00
	(1) Items that will not reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	(2) Items that may be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
XIII	Total Comprehensive Income/(Loss) (XI+XII)	(12.00)	(7.07)	(9.44)	(12.00)	(9.44)
XIV	Paid-up Equity Share Capital (Face Value Per Share Rs.10/-)	610.36	610.36	610.36	610.36	610.36
XV	Earning Per Share					
	a) Basic	(0.20)	(0.12)	(0.15)	(0.20)	(0.15)
	b) Diluted	(0.20)	(0.12)	(0.15)	(0.20)	(0.15)

NOTES:

- These financial results have been prepared in accordance with the recognition and measurement principals of applicable Indian Accounting Standrads (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, as specified in section 133 of the Companies Act, 2013.
- The company is a single segment company , therefore the provisions of Ind AS 108 'Operating Segments' are not applicable to the company.
- The figure for the quarter ended 30th June, 2024 and 30th June 2023 and the year to date figures for the period ended 30th June,2024 and 30th June, 2023 are the same as these being the first quarter of the respective financial year.
- The figures of the corresponding previous period/year have been regrouped / recasted wherever considered necessary to correspond to current period/year disclosures.
- The above financial data is derived from the financial results of the company which has been considered and reviewed by the Audit Committee and considered, approved and taken on record by the Board of Directors in their meeting held on 05-08-2024 at the Registered Office of the Company and the same have been reviewed by the Statutory Auditors who had expressed an unmodified opinion on the aforesaid results.

By order of the Board
For PAOS INDUSTRIES LTD

(Sanjeev Bansal)

Managing Director

Managing Director

Date: 05-08-2024

Place: Ludhiana



UDIN:- 24562557 BAAJ RM 6802