

PAOS INDUSTRIES LTD.

CIN:L24100PB1990PLC049032

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

14.02.2025

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

SUB: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Pursuant to Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFDPoD2/CIR/P/2024/185 dated December 31, 2024, we are hereby submitting the Integrated Filing (Financial), for the quarter and nine months ended on December 31, 2024. The same will also be made available on the Company's website viz. www.paosindustries.in

A.	Financial Results	Attached as Annexure A
B.	Statement on deviation or variation for proceeds of Public Issue, Right Issue, Preferential Issue, Qualified Institutional Placement etc.	Not applicable
C.	Format for disclosing outstanding default on loans and debt, no default securities.	Not applicable
D.	Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2 nd and 4 th quarter)	Not applicable
E.	Statement on impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4 th quarter)	Not applicable

You are requested to take the same on records.

Thanking You

Yours faithfully,

For PAOS Industries Limited

Daljeet Singh
Company Secretary and Compliance Officer
Membership No: A42211

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

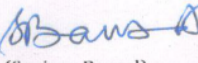
		QUARTER ENDED (UN-AUDITED)			NINE MONTH ENDED (UN-AUDITED)		Amount Rs in Lakhs YEAR ENDED (AUDITED)
S/No.	Particulars	31 Dec 2024	30 Sept 2024	31 Dec 2023	31 Dec 2024	31 Dec 2023	31 March 2024
	INCOME						
I	Revenue from operations	1800.35	2039.28	0.00	3839.63	0.00	0.00
II	Other Income	8.76	4.87	0.00	13.64	0.00	0.00
III	Total Revenue (I+II)	1809.11	2044.16	0.00	3853.26	0.00	0.00
IV	EXPENSES						
	Cost of Material Consumed	1310.86	1738.98	0.00	3049.85	0.00	0.00
	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods and Stock-in-Trade	(46.69)	(207.09)	0.00	(253.78)	0.00	0.00
	Employee benefits expense	205.64	161.09	1.16	368.74	3.47	4.72
	Finance Costs	50.80	32.66	4.25	85.21	12.75	17.00
	Depreciation and amortisation expense	95.59	42.94	0.00	138.52	0.00	0.00
	Other Expenditure	182.53	174.96	0.99	365.73	6.31	7.88
	Total Expenses	1798.73	1943.54	6.39	3754.27	22.53	29.60
V	Profit/(Loss) before exceptional and tax (III-VI)	10.38	100.61	(6.39)	98.99	(22.53)	(29.60)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V-VI)	10.38	100.61	(6.39)	98.99	(22.53)	(29.60)
VIII	Tax Expense						
	(1) Current Tax	16.80	14.38	0.00	31.18	0.00	0.00
	(2) Deferred Tax	(17.02)	(70.45)	0.00	(87.47)	0.00	0.00
IX	Profit / (Loss) for the period	10.60	156.68	(6.39)	155.28	(22.53)	(29.60)
X	Add: Other Comprehensive Income/(Loss) (Net of tax)	0.00	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	0.00
	(2) Items that may be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income/(Loss) (XI+XII)	10.60	156.68	(6.39)	155.28	(22.53)	(29.60)
XII	Paid-up Equity Share Capital (Face Value Per Share Rs.10/-)	610.36	610.36	610.36	610.36	610.36	610.36
XIII	Other Equity						(2239.89)
XIV	Number of Equity Shares	61,03,600	61,03,600	61,03,600	61,03,600	61,03,600	61,03,600
XV	Earning Per Share						
	a) Basic	0.17	2.57	(0.10)	2.54	(0.37)	(0.49)
	b) Diluted	0.17	2.57	(0.10)	2.54	(0.37)	(0.49)

NOTES:

- These financial results have been prepared in accordance with the recognition and measurement principals of applicable Indian Accounting Standards (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 / recanted 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 meeting dated 14th Feb, 2025 and considered, approved and taken on record by the Board of Directors in their meeting held on 14th February 2025 at the Registered Office of the Company and the same have been subject to limited review by the Statutory Auditors who had expressed an unmodified opinion on the aforesaid results.
- The Company does not have any subsidiary/associate/joint venture company(ies) as on 31st December, 2024
- The said Financials results are also available on the website of stock exchange www.bseindia.com and on the company's website "www.paosindustries.in

By order of the Board

For PAOS INDUSTRIES LTD.


(Sanjeev Bansal)
Managing Director

DIN:00057485

Date: 14-02-2025

Place: Ludhiana



UDINI:- 25562557BMK0ER6137

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 31st December, 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.CIR/CFD/CMD1/44/2019 dated March 29, 2019.

This Statement of standalone financial results for the quarter ended 31st December, 2024 and the nine months ended 31st December, 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. The figures for the quarter ending 31st December, 2024 have been derived by deducting figures for the period ended on 30th September, 2024 from the year to date figures for the period ending 31st December, 2024.

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
FRN:017151N


(CA Pooja Sharma)

Partner

M.No: 562557

Place: Ludhiana

Date : 14-02-2025

Udin: 25562557BMKOER6137

