

**PANAFIC INDUSTRIALS LIMITED**  
 Regd. Office: 23, IInd Floor, North West Avenue, Club Road, West Punjabi Bagh, New Delhi-110026  
 CIN: L45202DL1985PLC019746  
 Website: www.panaficindustrialsltd.in E-mail: panaficindustrials@gmail.com Tel: 011-25223461

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

	QUARTER ENDED			HALF YEARENDED		(Rs.In Lakhs)
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	YEAR ENDED
	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	-	-	-	-	-	-
Impairment on financial instruments	-	-	-	-	-	0.04
Employee Benefits Expenses	2.16	-	1.08	4.43	-	2.40
Depreciation and Amortisation Expenses	-	-	-	-	-	12.27
Other expenses	12.01	13.44	6.88	23.87	23.54	0.66
TOTAL EXPENSES	14.17	13.44	7.96	28.30	23.54	49.55
Profit before exceptional items and tax	0.54	4.45	14.96	4.31	19.26	64.92
Exceptional items	-	-	-	-	-	2.97
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  
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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 As at 30th Sep, 2024	Audited As at 31st March, 2024
<b>A</b>	<b>ASSETS</b>		
1	<b>Financial assets</b>		
	Cash and cash equivalents	11.90	11.67
	Investment's	-	-
	Loans	1,099.08	957.04
	Other financial assets	-	-
	<b>Total - Financial assets</b>	<b>1,110.98</b>	<b>968.71</b>
2	<b>Non-financial assets</b>		
	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	-	-
	<b>Total - Non financial assets</b>	<b>8.22</b>	<b>7.78</b>
		<b>23.08</b>	<b>22.64</b>
	<b>TOTAL - ASSETS</b>	<b>1,134.06</b>	<b>991.36</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
1	<b>LIABILITIES</b>		
	<b>Financial liabilities</b>		
	- 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	-	-
	<b>Total - Financial liabilities</b>	<b>140.62</b>	<b>2.55</b>
	<b>Non financial liabilities</b>		
	Current tax liabilities(net)		
	Other non-financial liabilities	1.65	0.79
	<b>Total - Non financial liabilities</b>	<b>1.65</b>	<b>0.79</b>
2	<b>EQUITY</b>		
	Equity share capital	821.25	821.25
	Other equity	170.54	166.77
	<b>Total - Equity</b>	<b>991.79</b>	<b>988.02</b>
	<b>TOTAL - LIABILITIES AND EQUITY</b>	<b>1,134.06</b>	<b>991.36</b>

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

Particulars	(Rs.In Lakhs)	
	For the Half Year ended 30th September 2024	For the year ended 31st March 2024
<b>A. Cash flows from operating activities</b>		
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	-	-
Operating Profit before working capital changes	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
<b>Cash flows / (cash used in) Operations</b>	<b>(122.69)</b>	<b>-112.20</b>
Income Taxes Paid	-	-
<b>Net Cash flows/ (cash used in) Operating Activities (A)</b>	<b>(122.69)</b>	<b>-112.20</b>
<b>B. Cash Flows from Investing Activities</b>		
Investment in equity shares	-	-
<b>Net Cash from Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>C. Cash flows from financing activities</b>		
Proceeds/(Repayment) from Borrowings (other than debt securities)	123.46	-0.72
Repayment of OCI	(0.53)	-0.18
<b>Net Cash from Financing Activities (C)</b>	<b>122.93</b>	<b>-0.90</b>
<b>Net Increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>0.24</b>	<b>(113.11)</b>
Cash and cash equivalents at beginning of year	11.67	124.77
<b>Cash and cash equivalents at end of Period</b>	<b>11.90</b>	<b>11.67</b>



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



**SUDHIR AGARWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

508, Arunachal Building, 19, Barakhamba Road, New Delhi-110001  
Tel. : 011-43592522 Mob. : 9811021041  
E-mail : sudhircai@yahoo.com

**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