

# **Panafic Industrials Ltd.**

Regd. Off: 23, II Floor, North West Avenue, Club Road,  
West Punjabi Bagh, New Delhi - 110026  
Ph.: 011-25223461, 25221200  
E-mail: [Panafic.industrials@gmail.com](mailto:Panafic.industrials@gmail.com)  
Website: [www.panaficindustrialsltd.com](http://www.panaficindustrialsltd.com)  
CIN: L45202DL1985PLC019746

**13<sup>th</sup> November, 2021**

To,  
**BSE Corporate Compliance & Listing Centre,**  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai- 400001

**Scrip Code: 538860**

Dear Sir/Madam

**Subject: Submission of Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith:

- Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021 along with the Limited Review Report.
- Statement of Assets and Liabilities for the quarter and half year ended on 30<sup>th</sup> September, 2021.

The enclosed results have been approved by Board of Directors of the Company at its meeting held on 13<sup>th</sup> November, 2021.

The said results will be duly published in the newspapers within due course of time.

The above information is also available on Company's website [www.panaficindustrialsltd.com](http://www.panaficindustrialsltd.com) and on the Stock exchange website: [www.bseindia.com](http://www.bseindia.com).

This is for your information and records.

Thanking You,

Yours truly,  
For **Panafic Industrials Limited**



**(Priti Gupta)**  
**Company Secretary & Compliance Officer**  
**M. No. A29675**



## LIMITED REVIEW REPORT

To  
The Board of Directors of  
Panafic Industrial Limited

We have reviewed the accompanying statement of unaudited financial results **Panafic Industrials Limited** for the period ended September 30, 2021. This statement is the responsibility of the 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.

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. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

3. 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 52 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 or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

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

Place: New Delhi

Date:

**For S R D P and Company**  
**Chartered Accountants**  
**FRN No.509930C**

SUDHIR  
KUMAR  
AGARWAL

Digitally signed by  
SUDHIR KUMAR  
AGARWAL  
Date: 2021.11.13  
13:39:03 +05'30'

**CA Sudhir Kumar Agarwal**  
**(Partner)**

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

**UN-AUDITED FINANCIAL RESULT (PROV.) FOR THE QUARTER ENDED 30.09.2021**

	Quarter ended			Year ended
	30-Sep-21	30-Jun-21	30-Sep-20	31-Mar-21
	Unaudited	Audited	Unaudited	Audited
Revenue from operations				
Interest income	7.59	3.27	2.49	49.81
<b>Total revenue from operations</b>	<b>7.59</b>	<b>3.27</b>	<b>2.49</b>	<b>49.81</b>
<b>OTHER INCOME</b>	-	-	-	-
<b>TOTAL INCOME</b>	<b>7.59</b>	<b>3.27</b>	<b>2.49</b>	<b>49.81</b>
<b>EXPENSES</b>				
Finance Cost	-	-	-	1.30
Impairment on financial instruments	-	-	-	9.67
Employee Benefits Expenses	0.15	1.20	0.50	5.67
Depreciation and Amortisation Expenses	-	-	-	2.40
Other expenses	8.82	0.98	0.04	14.61
<b>TOTAL EXPENSES</b>	<b>9.07</b>	<b>2.18</b>	<b>0.55</b>	<b>33.65</b>
Profit before exceptional items and tax	(1.48)	1.09	1.95	16.16
Exceptional items				
<b>Profit before tax</b>	<b>(1.48)</b>	<b>1.09</b>	<b>1.95</b>	<b>16.16</b>
<b>Tax expenses</b>				
Current tax	-	0.24	0.51	-
Deferred tax credit/(charge)	-	-	-	(11.40)
<b>PROFIT FOR THE PERIOD (A)</b>	<b>(1.48)</b>	<b>0.85</b>	<b>1.44</b>	<b>27.56</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Items that will not be reclassified subsequently to profit or loss				
Items that will be reclassified subsequently to profit or loss				
<b>OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)</b>	<b>(1.48)</b>	<b>0.85</b>	<b>1.44</b>	<b>27.56</b>
<b>Paid up Equity Share Capital (Face value Re. 1 per share)</b>	<b>821.25</b>	<b>821.25</b>	<b>821.25</b>	<b>821.25</b>
<b>Other Equity</b>				
<b>Earnings per equity share (Face value of Re. 1 each)</b>				
Basic (in Rs.)	0.00	0.00	0.00	0.00
Diluted (in Rs.)	0.00	0.00	0.00	0.00

1. The Financial Results for the Quarter/Year ended 30.09.2021 were approved and adopted in the meeting of Board of Directors held on 13th November, 2021

2. This statement has been prepared in accordance with the Company's (Indian Accounting Standards), Rules, 2015 (IND AS)

3. Segment reporting is not applicable as the company activity falls within a single business segment.

4. Previous period's figures have been regrouped/rearranged wherever necessary.

5. No Shareholder complaints/grievances has been received during the above referred quarter and no complaint/grievance are lying unresolved at the end of the Quarter ended on 30.09.21.

6. The above results are available on the website of Bombay Stock Exchange at www.bseindia.com & on company website at www.panafic.industrials@gmail.com

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

*Sarita Gupta*

Place: New Delhi  
Date : 13.11.2021

Sarita Gupta  
Managing Director  
DIN: 00113099

**PANAFIC INDUSTRIALS LIMITED**  
**REGD OFFICE 23, 2ND FLOOR, NORTH WEST AVENUE, CLUB ROAD, WEST PUNJABI BAGH-110026**  
**CIN.NO.L46202DL1986PLC019748**

**WEBSITE: WWW.PANAFICINDUSTRIALS.LTD.COM**

**UN-Audited Financial Statement of Assets and Liabilities as at 30.09.2021**

(Rs in Lakhs)

Statement of Assets and Liabilities		UN-Audited	Audited
		As at 30th Sep, 2021	As at 31st March, 2021
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Financial assets</b>		
	Cash and cash equivalents	26.48	67.42
	Loans	1,950.16	1,640.15
	Other financial assets	-	-
	<b>Total - Financial assets</b>	<b>1,976.65</b>	<b>1,707.56</b>
<b>2</b>	<b>Non-financial assets</b>		
	Current tax assets (net)	6.85	6.80
	Deferred tax assets (net)	47.63	47.63
	Property, plant and equipment	4.48	4.48
	Other non- financial assets	0.21	0.21
	<b>Total - Non financial assets</b>	<b>59.16</b>	<b>59.11</b>
	<b>TOTAL - ASSETS</b>	<b>2,035.81</b>	<b>1,766.67</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
<b>1</b>	<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 and	10.14	9.33
	Enterprises Borrowings	1,189.88	919.56
	- Other financial liabilities	0.33	0.33
	<b>Total - Financial liabilities</b>	<b>1,200.35</b>	<b>929.22</b>
	<b>Non financial liabilities</b>		
	Current tax liabilities(net)	-	-
	Other non-financial liabilities	-	-
	<b>Total - Non financial liabilities</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>EQUITY</b>		
	Equity share capital	821.25	821.25
	Other equity	14.20	16.20
	<b>Total - Equity</b>	<b>835.45</b>	<b>837.45</b>
	<b>TOTAL - LIABILITIES AND EQUITY</b>	<b>2,035.81</b>	<b>1,766.67</b>
		(0)	-

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

*Sarita Gupta*

**Sarita Gupta**

**Managing Director**

**DIN: 00113099**

**Date: 13.11.2021**

**Place: New Delhi**