

PAOS INDUSTRIES LTD.

CIN:L24100PB1990PLC049032

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

November 14, 2023

To

The Secretary
BSE Limited,
P J Towers, Rotunda Bldg,
Dalal Street Fort Mumbai- 400 001

Scrip Code: 530291- PAOS Industries Limited

Subject: Filing of Un-Audited Standalone and Consolidated Financial Results for the Quarter and Year ending 30-09-2023 along-with Review Report and the Statement of Assets & Liabilities & Cash Flow Statements as on 30-09-2023

Dear Sir/Madam,

Please be informed that the Board of Directors of the company in its meeting held today has inter-alia considered and approved the Standalone and Consolidated Financial Results for the quarter and year ended 30th September, 2023 in compliance to Regulation of 33 of SEBI (LODR) Regulations, 2015 and the same have been reviewed by the Statutory Auditors of the company hence please find attached herewith the attested copies of the Un-audited Financial Results (Standalone & Consolidated) along with the Limited Review Reports there-upon. The Auditor has submitted un-modified review Report. Besides these Financial Results, the Standalone & Consolidated Statement of Assets & Liabilities and Cash Flow Statements as on 30-09-2023 as attested by Auditors are also attached herewith. Please acknowledge the receipt thereof and take on record the same.

Further, the caption Board Meeting concluded on 4.15 p.m.

Thanking You,
For PAOS Industries Limited



Authorized Signatory

Encl: a/a



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 September, 2023 ("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 September, 2023 and the year ended 30th September, 2023 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 30th September, 2023 have been derived by deducting figures for the period ended on 30th June, 2023 from the year to date figures for the period ending 30th September, 2023.

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


(CA Rishi Khosla)
Partner
M.No: 507930
FRN: 017151N
UDIN: 23507930BGZHUL5489



Place: Ludhiana
Date: 14-11-2023

B-1/1215, BANK ROAD, NEAR PAVILION MALL, BEFORE SINDHI BAKERY, CIVIL LINES, LUDHIANA - 141001
CONTACT NUMBER - 0161-4640331, 9815066166, 9814022786. E-MAIL ID - rakshitkhoslaandassociates@gmail.com

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 30-09-2023

S/No.	Particulars	Amount Rs in Lakh				
		3 months ended (30.09.2023) (Un- Audited)	Preceding 3 months ended (30.06.2023) (Un-Audited)	Corresponding 3 months ended in the Previous Year (30.09.2022) (Un- Audited)	Year to date figures for current period ended (30.09.2023) (Un- Audited)	Year to date figures for previous period ended (30.09.2022) (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	1.15	1.16	1.15	2.31	2.31
	Finance Costs	4.25	4.25	3.87	8.50	7.73
	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	Other Expenditure	1.29	4.03	0.74	5.32	4.52
	Total Expenses	6.69	9.44	5.76	16.13	14.56
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-VI)	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
VIII	Extraordinary item	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII-VIII)	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
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	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
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)	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
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	(0.11)	(0.15)	(0.09)	(0.26)	(0.24)
	b) Diluted	(0.11)	(0.15)	(0.09)	(0.26)	(0.24)

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 losses of Joint venture namely M/s PAOS Productions have not been recognised and the same will be recognised when the share of Profits of the Company in M/s PAOS Productions equals the share of losses not recognised. The Joint Venture incurred losses due to claiming of substantial depreciation as available to it being a new unit.
- 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 September, 2023 and 30th September 2022 have been derived by deducting figures for the period ended 30th June 2023 and 30th June 2022 from the year to date figures for the period ending 30th September 2023 and 30th September 2022 respectively.
- 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, approved and taken on record by the Board of Directors in their meeting held on 14-11-2023 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: 14-11-2023
Place: Ludhiana



By order of the Board
For PAOS Industries Limited
(Sanjeev Bansal)
Managing Director

UDIN: 23507930BGZHU5489

UN-AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES

Particulars	Amount Rs in Lakhs
	As at 30th Sept 2023
ASSETS	
1 Non-current assets	
Property, Plant and Equipment	-
Capital work-in-progress	-
Intangible Assets	-
Intangible Assets under development	-
(a) Financial assets	
(i) Investments	-
(ii) Trade Receivables	-
(iii) Loans	-
(iv) Others financial assets	-
(b) Other non-current assets	8.11
Total non-current assets	8.11
2 Current assets	
(a) Financial assets	
(i) Investments	-
(ii) Cash and cash equivalents	0.70
(iii) Bank balances other than (ii) above	0.16
(iv) Loans & Advances	-
Total current assets	0.86
TOTAL ASSETS	8.98
EQUITY AND LIABILITIES	
Equity	
(a) Equity share capital	610.36
(b) Other equity	-2,226.43
Total Equity	-1,616.07
Liabilities	
1 Non-current liabilities	
(a) Financial liabilities	1,623.35
(i) Borrowings	0.13
(b) Deferred tax liabilities (Net)	-
Total Non-current liabilities	1,623.48
2 Current liabilities	
(a) Financial liabilities	
(i) Borrowings	-
(ii) Trade payables	0.51
(iii) Other financial liabilities	0.29
(b) Other current liabilities	0.76
(c) Provisions	-
Total Current liabilities	1.56
TOTAL EQUITY AND LIABILITIES	8.98



For PAOS Industries Limited

(Signature)
Managing Director

UDIN: 23507930BQZHUL5489

PAOS INDUSTRIES LIMITED
CIN : L24100PB1990PLC049032
REGISTERED OFFICE: VILLAGE PAWA, G.T.ROAD, NEAR CIVIL AIRPORT, LUDHIANA-141 120
UN-AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEPT, 2023

	(Amount Rs. in Lakhs)	
Particulars	Year ended 30th Sept 2023	Year ended 31st March 2023
Cash flows from operating activities		
Profit/(Loss) for the year (before tax)	(16.13)	(29.04)
Adjustments for :		
Depreciation and Amortization	-	-
Interest paid	-	-
Interest received against Electricity Security	-	(0.00)
Provision for doubtful debts	-	-
Interest On Preference Share Capital	8.50	15.46
Share of Loss in Partnership firm	-	-
Share of Profit in Partnership firm	-	-
Deferred Revenue Amortised	-	-
(Profit)/Loss on sale of investment (net)	-	-
Operating profit/(loss) before working capital changes	(7.63)	(13.58)
<i>Movements in working capital:</i>		
Decrease/(increase) in loans, other financial assets & other assets	(0.83)	1.07
Increase/(decrease) in other financial liabilities, other liabilities & Provisions	(0.95)	0.48
Cash generated from / (used in) operations	(9.41)	(12.03)
Less: Income taxes paid	-	-
Net cash generated from / (used in) operating activities (A)	(9.41)	(12.03)
Cash flows from investing activities		
Purchase of property, plant and equipment	-	-
Investment in Liquid Funds	-	-
Investment in Partnership firm	-	-
Balance with Govt Authorities	-	-
Interest received against Electricity Security	-	-
Dividend received	-	-
Sale of Investments in Mutual Funds/Liquid Funds/Debt Funds	-	-
Purchase of Investments in Mutual Funds/Liquid Funds/Debt Funds	-	-
Profit/(Loss) on sale of investment (net)	-	-
Net cash generated from / (used in) investing activities (B)	-	-
Cash flows from financing activities		
Buy back of share capital	-	-
Proceeds from Issue of Shares & Share Warrants	-	-
Proceeds/(Repayment) from long term/short - term borrowings	9.04	12.25
Dividend paid on equity shares/Redemption of Preference Shares	-	-
Tax on equity dividend paid	-	-
Interest paid	-	-
Net cash generated from financing activities (C)	9.04	12.25
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(0.37)	0.22
Cash and cash equivalents at the beginning of the year	1.23	1.01
Cash and cash equivalents at the end of the year	0.86	1.23



For PAOS Industries Limited

Rishikho
Managing Director

UDIN : 235079308GZHUL5489

26 Information on related party transactions as required by Indian Accounting Standard 24 (Ind AS 24) on related party disclosures for the year ended 30th Sept 2023

A Key Managerial Personnel ("KMP")

Sh. Sanjeev Bansal Managing Director
 Ms. Ruchika Gulati Company Secretary
 S. Rupinder Singh Chief Financial Officer

B Entities over which Key Management Personnel and their relatives have significant influence and with whom transactions have taken place during the year ("Entities")

M/s Raj Industries Firm where director and his relatives are Partner
 M/s National Soap Mills Firm where director and his relatives are Partner
 M/s Raj Soap & Detergents Pvt. Ltd. Pvt. Ltd company where Director is member
 M/s PAOS Productions (*) Firm where company, its director and his relatives are Partners

(*) M/s PAOS Productions is a joint venture entity among the partners namely M/s PAOS Industries Ltd. with 20% share, Sh. Sanjeev Bansal with 5% Share, Smt. Rama Bansal with 25% share, Sh. Sahil Bansal with 25% share and Sh. Salil Bansal with 25% Share.

Details of Transactions with Related Parties

Sr No	Particulars	Year ended 30th Sept 2023		
		Key Management Personnel	Entities	Total
		a	b	
1	Remuneration (*)	2.31	-	2.3

(*) Remuneration to KMPs represents payments made only to Company Secretary and CFO.

Balance due from / to the related parties

Sr No	Particulars	Year ended 30th Sept 2023		
		Key Managerial Personnel	Entities	Total
1	Loan Payable	1,433.13	-	1,433.13
2	Remuneration Payable	0.38	-	0.38
3	Advances given	-	-	-
4	Other Receivables	-	-	-
5	Deposits given	-	-	-
6	Investment in Partnership Firm Joint Venture#	-	-	-

#Value of Investment being in Negative not recorded in books in order to comply with the provisions of Ind AS-28.

Sr No	Particulars	Year ended 31st March, 2023		
		Key Managerial Personnel	Entities	Total
1	Loan Payable	1,424.09	-	1,424.09
2	Remuneration Payable	0.38	-	0.38
3	Advances given	-	-	-
4	Other Receivables	-	-	-
5	Deposits given	-	-	-
6	Investment in Partnership Firm Joint Venture#	-	-	-

#Value of Investment being in Negative not recorded in books in order to comply with the provisions of Ind AS-28.



For PAOS Industries Limited

Sanjeev Bansal
 Managing Director

UDIN : 23507930 BGZHUL5489



RAKSHIT KHOSLA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Statement of Un-audited Consolidated 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 Consolidated Financial Results of M/s **PAOS INDUSTRIES LIMITED** ("the Company") for the quarter ended 30th September, 2023 ("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 consolidated financial results, which also includes the un-audited financial results of its joint venture in PAOS Productions, for the quarter ended 30th September, 2023 and the year ended 30th September, 2023 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 consolidated financial statements. The figures for the quarter ending 30th September, 2023 have been derived by deducting figures for the period ended on 30th June, 2023 from the year to date figures for the period ending 30th September, 2023.

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 consolidated 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.

Place: Ludhiana
Date: 14-11-2023

For Rakshit Khosla & Associates
Chartered Accountants


(CA Rishi Khosla)
Partner
M.No: 507930
FRN: 017151N
UDIN: 23507930BGZHUL5489



B-1/1215, BANK ROAD, NEAR PAVILION MALL, BEFORE SINDHI BAKERY, CIVIL LINES, LUDHIANA - 141001
CONTACT NUMBER - 0161-4640331, 9815066166, 9814022786. E-MAIL ID - rakshitkhoslaandassociates@gmail.com

PAOS INDUSTRIES LIMITED
CIN: L24100PB1990PLC049032
REGD.OFFICE : VILL.PAWA,G.T.ROAD,LUDHIANA - 141 120

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2023

S/No.	Particulars	Amount Rs in Lakh				
		3 months ended (30.09.2023) (Un- Audited)	Preceding 3 months ended (30.06.2023) (Un-Audited)	Corresponding 3 months ended in the Previous Year (30.09.2022) (Un- Audited)	Year to date figures for current period ended (30.09.2023) (Un- Audited)	Year to date figures for previous period ended (30.09.2022) (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	1.15	1.16	1.15	2.31	2.31
	Finance Costs	4.25	4.25	3.87	8.50	7.73
	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	Other Expenditure	1.29	4.03	0.74	5.32	4.52
	Total Expenses	6.69	9.44	5.76	16.13	14.56
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-VI)	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
VIII	Extraordinary item	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII-VIII)	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
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	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
XII	Add/(Less): Share of Profit/(Loss) from Joint Venture in Partnership firm	0.00	0.00	0.00	0.00	0.00
XIII	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
XIV	Total Comprehensive Income/(Loss) (XI+XII)	(6.69)	(9.44)	(5.76)	(16.13)	(14.56)
XV	Paid-up Equity Share Capital (Face Value Per Share Rs.10/-)	610.36	610.36	610.36	610.36	610.36
XVI	Earning Per Share					
	a) Basic	(0.11)	(0.15)	(0.09)	(0.26)	(0.24)
	b) Diluted	(0.11)	(0.15)	(0.09)	(0.26)	(0.24)

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 losses of joint venture namely M/s PAOS Productions have not been recognised and the same will be recognised when the share of Profits of the Company in M/s PAOS Productions equals the share of losses not recognised. The Joint Venture incurred losses due to claiming of substantial depreciation as available to it being a new unit.
- 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 September, 2023 and 30th September 2022 and the year to date figures for the year ended on 30th June, 2023 and 30th June, 2022 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 corresponde to current period/year disclosures.
- The above financial data is derived from the financial results of the company which has been considered, approved and taken on record by the Board of Directors in their meeting held on 14-11-2023 at the Registered Office of the Company and the same have been reviewed by the Statutory who had expressed an unmodified opinion on the aforesaid results.

Date : 14-11-2023
Place: Ludhiana



For order of the Board
For PAOS Industries Limited
(Signature)
(Sanjeev Bansal)
Managing Director

UDIN: 23507930BGZHUL5489

UN-AUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

(Amount Rs. in Lakhs)

Particulars	As at 30th Sept 2023
ASSETS	
1 Non-current assets	
Property, Plant and Equipment	-
Capital work-in-progress	-
Intangible Assets	-
Intangible Assets under development	-
(a) Financial assets	
(i) Investments	-
(ii) Trade Receivables	-
(iii) Loans	-
(iv) Others financial assets	8.11
(b) Other non-current assets	
Total non-current assets	8.11
2 Current assets	
(a) Financial assets	
(i) Investments	0.70
(ii) Cash and cash equivalents	0.16
(iii) Bank balances other than (ii) above	-
(iv) Loans & Advances	-
Total current assets	0.86
TOTAL ASSETS	8.98
EQUITY AND LIABILITIES	
Equity	
(a) Equity share capital	610.36
(b) Other equity	-2,226.43
Total Equity	-1,616.07
Liabilities	
1 Non-current liabilities	
(a) Financial liabilities	
(i) Borrowings	1,623.35
(b) Deferred tax liabilities (Net)	0.13
Total Non-current liabilities	1,623.48
2 Current liabilities	
(a) Financial liabilities	
(i) Borrowings	-
(ii) Trade payables	-
(iii) Other financial liabilities	0.51
(b) Other current liabilities	0.29
(c) Provisions	0.76
Total Current liabilities	1.56
TOTAL EQUITY AND LIABILITIES	8.98



For PAOS Industries Limited

(Signature)
Managing Director

UDIN : 235079308G1ZHUL5489

PAOS INDUSTRIES LIMITED

CIN : L24100PB1990PLC049032

REGISTERED OFFICE: VILLAGE PAWA, G.T.ROAD, NEAR CIVIL AIRPORT, LUDHIANA-141 120
UN-AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEPT, 2023

(Amount Rs.in Lakhs)

Particulars	Year ended 30th Sept 2023	Year ended 31st March 2023
Cash flows from operating activities		
Profit/(Loss) for the year (before tax)	(16.13)	(29.04)
Adjustments for :		
Depreciation and Amortization	-	-
Interest paid	-	-
Interest received against Electricity Security	-	-
Provision for doubtful debts	-	-
Interest On Preference Share Capital	8.50	15.46
Share of Loss in Partnership firm	-	-
Share of Profit in Partnership firm	-	-
Deferred Revenue Amortised	-	-
(Profit)/Loss on sale of investment (net)	-	-
Operating profit/(loss) before working capital changes	(7.63)	(13.58)
<u>Movements in working capital:</u>		
Decrease/(increase) in loans, other financial assets & other assets	(0.83)	1.07
Increase/(decrease) in other financial liabilities, other liabilities & Provisions	(0.95)	0.48
Cash generated from / (used in) operations	(9.41)	(12.03)
Less: Income taxes paid	-	-
Net cash generated from / (used in) operating activities (A)	(9.41)	(12.03)
Cash flows from investing activities		
Purchase of property, plant and equipment	-	-
Investment in Liquid Funds	-	-
Investment in Partnership firm	-	-
Balance with Govt Authorities	-	-
Interest received against Electricity Security	-	-
Dividend received	-	-
Sale of Investments in Mutual Funds/Liquid Funds/Debt Funds	-	-
Purchase of Investments in Mutual Funds/Liquid Funds/Debt Funds	-	-
Profit/(Loss) on sale of investment (net)	-	-
Net cash generated from / (used in) investing activities (B)	-	-
Cash flows from financing activities		
Buy back of share capital	-	-
Proceeds from Issue of Shares & Share Warrants	-	-
Proceeds/(Repayment) from long term/short - term borrowings	9.04	12.25
Dividend paid on equity shares/Redemption of Preference Shares	-	-
Tax on equity dividend paid	-	-
Interest paid	-	-
Net cash generated from financing activities (C)	9.04	12.25
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(0.37)	0.22
Cash and cash equivalents at the beginning of the year	1.23	1.01
Cash and cash equivalents at the end of the year	0.86	1.23

For PAOS Industries Limited

Mansoor
Managing Director



Rakshod

UDIN: 23507930BGZHUL5489