



Date: 10th November, 2023

To,
The Department of Corporate Service
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

SCRIPT CODE: 523862 (Pacheli Industrial Finance Limited) EQ - ISIN - INE926B01016

Dear Sir/Madam,

Subject: Outcome of Board Meeting held on Friday, 10th November, 2023 as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the above captioned subject, we hereby informed you that the Board of Directors at their meeting held today i.e., Friday, 10th November 2023, 11:45 A.M. concluded at 12:30 P.M at the corporate office of the company have considered and approved the following:

1. UNAUDITED FINANCIAL RESULTS

The Board of Director have considered and approved the Unaudited Financial Results for quarter and half year ended on 30th September, 2023. In this regard, please find enclosed herewith the unaudited Financial Results along with Limited Review Report on Quarterly Financial Results of the Company pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said unaudited quarter and half year ended financial results along with copy of Limited Review Report by Statutory auditor of the company is enclosed herewith.

2. INCREASE THE BORROWING LIMITS

Increase the borrowing limits as provided under section 180(1)(c) of the Companies Act, 2013 with respect to taking the borrowings upto 1000 crores subject to the approval of Shareholders by way of Special Resolution in Extra Ordinary General Meeting.



PACHELI INDUSTRIAL FINANCE LIMITED

CIN : L74110MH1985PLC037772

Corp. Off. : J-71, Lower Ground Floor, J-Block Paryavaran Complex Ignou Road,
Neb Sarai, New Delhi-110062 | ✉ dhoot_2000@rediffmail.com | +91 8294697644

3. STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is **not applicable** to company as the company has not issued any share by way of Public Issue, Right Issue, Preferential Issue, etc. The undertaking of **non-applicability** of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

You are requested to take the above on your records and acknowledge the same.

Thanking You
For and on behalf of Board of Directors
Pacheli Industrial Finance Limited

Paras Nath Verma
(Managing Director)
DIN: 09753924

Pacheli Industrial Finance limited
CIN: L74110MH1985PLC037772
Regd. Off: C-001, Prathamesh Horizon,
New Link Road, Borivali (W), Mumbai City, Mumbai,
Maharashtra- 400092
Email Id- pacheliindustrialfinance@gmail.com, Website- www.pifl.in

Standalone Un-audited Financial Results for the Quarter and Half Year ended on September 30, 2023- Ind-AS Compliant (Non-NBFC)

Particulars	Three Months Ended			Six Months Ended		(Rs. in Lakhs)
	Current Quarter	Previous Quarter	Corresponding Quarter	Current Half Year	Corresponding Half Year	Year Ended
	01.07.2023 to 30.09.2023	01.04.2023 to 30.06.2023	01.07.2022 to 30.09.2022	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022	01.04.2022 to 31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue from operations	-	-	-	-	-	-
II Other income	-	-	-	-	-	-
III Total Income	-	-	-	-	-	-
IV Expenses						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Change in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee benefits expense	0.52	-	-	0.52	-	-
Finance costs	-	-	0.05	-	0.10	0.14
Depreciation and amortisation expense	0.02	-	-	0.02	-	-
Other expenses	2.19	0.53	0.33	2.72	0.43	2.07
Total expenses	2.73	0.53	0.38	3.25	0.53	2.21
V Profit/(loss) before exceptional items and tax (I- IV)	(2.73)	(0.53)	(0.38)	(3.25)	(0.53)	(2.21)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before extraordinary items and tax(V-VI)	(2.73)	(0.53)	(0.38)	(3.25)	(0.53)	(2.21)
VIII Extra ordinary item	-	-	-	-	-	-
IX Profit Before Tax (VII-VIII)	(2.73)	(0.53)	(0.38)	(3.25)	(0.53)	(2.21)
X Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
Total tax expenses	-	-	-	-	-	-
XI Profit (Loss) for the period from continuing operations (VII-VIII)	(2.73)	(0.53)	(0.38)	(3.25)	(0.53)	(2.21)
XII Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit/(loss) for the period (XI+XIV)	(2.73)	(0.53)	(0.38)	(3.25)	(0.53)	(2.21)
XVI Other Comprehensive Income	-	-	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(2.73)	(0.53)	(0.38)	(3.25)	(0.53)	(2.21)
XVI Paid up equity share capital (Face value Rs. 10/- per share)	373.21	373.21	373.21	373.21	373.21	373.21
XVII Earnings per equity share (for continuing operation):						
(1) Basic	(0.07)	(0.01)	(0.01)	(0.09)	(0.01)	(0.06)
(2) Diluted	(0.07)	(0.01)	(0.01)	(0.09)	(0.01)	(0.06)
XVIII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						



Notes :

- (1) The above unaudited financial results for the quarter and Six months ended September 30, 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on November 10, 2023.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Six months ended September 30, 2023. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) **Investor Complaints :**
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : 0
Unresolved at the end of the quarter : 0
- (6) The company is primarily engaged in a single reportable segment.
- (7) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Six months ended September 30, 2023 compliant with Ind AS:

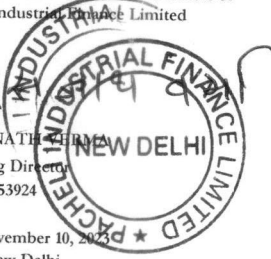
Nature of Adjustments	Quarter ended September 30, 2023
Net Profit/ Equity as per previous Indian GAAPs	-
Add/ (Less): Adjustments to Balance Sheet	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-
Net Profit/ loss for the period as per Ind-AS	-
Other Comprehensive period (net of tax)	-
Total Comprehensive Income/ Equity as per Ind AS	-

- (8) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
Pacheli Industrial Finance Limited

PARAS NATH
Managing Director
DIN: 09753924

Date: November 10, 2023
Place: New Delhi

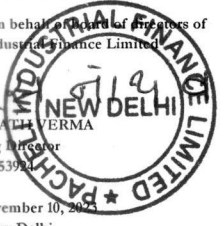


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Unaudited Standalone Statement of Assets and Liabilities as at 30th September, 2023

Particulars	As at	As at
	September 30, 2023	March 31, 2023
	(Rs. in Lakhs)	(Rs. in Lakhs)
	Unaudited	Audited
A ASSETS		
1 Non-Current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	0.16	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
Non-Current Financial Assets		
Investment	25.52	25.52
Trade receivables-Non current	-	-
Loans	583.05	449.93
Other Non Current Financial Assets	-	-
Total Non-Current Financial Assets	608.57	475.45
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Total non-current assets	608.73	475.45
2 Current assets		
Inventories	-	-
Current Financial Assets		
Current Investment	-	-
Trade receivables	0.03	-
Cash and Cash Equivalent	0.23	0.29
Bank balance other than cash and cash equivalent	-	-
Loans	-	-
Other current financial assets	-	-
Total current financial assets	0.26	0.29
Current tax assets (net)	-	-
Other current assets	1.09	1.09
Total current assets	1.35	1.38
Total Assets	610.08	476.83
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	373.21	373.21
(b) Other Equity	76.40	79.52
Total Equity	449.61	452.73
2 Liabilities		
Non-current liabilities		
Non-current Financial Liabilities		
Borrowings	135.12	-
Trade payables	-	-
Other financial liabilities	-	-
Total Non-current Financial Liabilities	135.12	-
Provisions	-	-
Deferred tax liabilities (Net)	-	-
Other non current liabilities	-	-
Total non current liabilities	135.12	-
Current liabilities		
Current Financial Liabilities		
Borrowings	-	-
Trade payables	13.75	-
Other financial liabilities	-	-
Total Current Financial Liabilities	13.75	-
Other current liabilities	7.99	20.84
Provisions	3.62	3.27
Current Tax Liabilities (Net)	-	-
Total current liabilities	25.35	24.11
Total equity and liabilities	610.08	476.83

For and on behalf of the Board of Directors of
Pacheli Industrial Finance Limited

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PARAS NATH VERMA
Managing Director
DIN: 09753954

Date: November 10, 2023
Place: New Delhi

Pacheli Industrial Finance limited
CIN: L74110MH1985PLC037772
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Statement of Unaudited Standalone Cash Flow for the half year ended on September 30, 2023

Particulars	Half Year Ended	Year Ended
	September 30, 2023	March 31, 2023
	(Rs. in Lakhs)	(Rs. in Lakhs)
	Unaudited	Audited
Cash flows from operating activities		
Profit before taxation	(3.25)	(2.21)
Adjustments for:		
Depreciation	0.02	-
Provision for income tax	-	-
Deferred tax	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	-
(Increase) / Decrease in other financial assets	-	-
Increase / (Decrease) in trade payables, current	1.00	-
Increase / (Decrease) in other financial liabilities	-	0.14
Increase / (Decrease) in other current liabilities	-	2.10
Increase / (Decrease) in Provisions	0.35	-
Cash generated from operations	(1.89)	-
Income Tax paid	-	-
Net cash from operating activities (A)	(1.89)	0.03
Cash flows from investing activities		
Purchase of property, plant and equipment	(0.18)	-
Loans & Advances Given/Repayment Received	(133.12)	-
Purchase/ Sale of shares	-	-
Net cash used in investing activities (B)	(133.29)	-
Cash flows from financing activities		
Loans & Advances Given/Received	135.12	-
Repayment of Car Loan	-	-
Finance Cost paid	-	(0.14)
Dividends paid	-	-
Net cash used in financing activities (C)	135.12	(0.14)
Net increase in cash and cash equivalents (A+B+C)	(0.06)	(0.11)
Cash and cash equivalents at beginning of period	0.29	0.40
Cash and cash equivalents at end of period	0.23	0.29

For and on behalf of board of directors of
Pacheli Industrial Finance Limited

PARAS NATH VERMA
Managing Director
DIN:09753920

Date: November 10, 2023
Place: New Delhi





Independent Auditor's Limited Review Report on Unaudited Half-yearly Standalone Financial Results of Pacheli Industrial Finance Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Pacheli Industrial Finance Limited
C-001, Prathamesh Horizon,
New Link Road, Borivali (W), Mumbai City,
Mumbai, Maharashtra- 400092

We have reviewed the accompanying statement of unaudited standalone financial results of **Pacheli Industrial Finance Limited** ("the Company") for the Half year ended September 30, 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 (the "Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized

accounting principles and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.



**For Vinay Bhushan & Associates
Chartered Accountants
Firm's registration no. 130529W**

VINAY Digitally signed by
BHUSHAN VINAY BHUSHAN
Date: 2023.11.10
11:59:56 +05'30'

**CA. Vinay Bhushan
Partner
Membership No. 502632
UDIN: 23502632BGXNTH3175**

**Place: Mumbai
Date: 10th November, 2023**



Date: 10th November, 2023

To,
The Manager
Department of Corporate Service
BSE Limited
P.J. Towers Dalal Street Mumbai-400001

BSE Scrip Code: 523862
ISIN: INE926B01016

Subject: Undertaking for Non-Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter and half year ended 30th September, 2023.

Dear Sir/Ma'am,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarter and half year ended basis for public issue, rights issue, preferential issue etc.,-

- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Mr. Paras Nath Verma**, Managing Director of **Pacheli Industrial Finance Limited** hereby certify that Compliances of Regulation 32 of SEBI (LODR) Regulations, 2015 is **not applicable** to the company as the company has **not issued** any share by way of public issue, right issue, preferential issue etc. for the quarter and half year ended 30th September 2023.

**For and on behalf of Board of Directors of
Pacheli Industrial Finance Ltd**

PARAS NATH VERMA
(Managing Director)
DIN: 09753924