# **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 Website: www.panaficindustrialsltd.com CIN: L45202DL1985PLC019746

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

To, **BSE Corporate Compliance & Listing Centre**, BSE Limited, P.]. 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 and on the Stock exchange website: 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



508, Arunachal Building, 19, Barakhamba Road, New Delhi-110001 Tel. : 011-43592522, 49534526 E-mail : sudhiricai@yahoo.com

DP & C

CHARTERED ACCOUNTANTS

#### 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.

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)

**Place: New Delhi** 

Date:

#### 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	i
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	C	uarter 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
Total revenue from operations	7.59	3.27	2.49	49.81
OTHER INCOME	-			-
TOTAL INCOME	7.59	3.27	2.49	49.81
EXPENSES				
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	8.92	0.98	0.04	14.61
TOTAL EXPENSES	9.07	2.18	0.55	33.65
Profit before exceptional items and tax	(1.48)	1.09	1.95	16.16
Exceptional items				
Profit before tax	(1.48)	1.09	1.95	16.16
Tax expenses				
Current tax	-	0.24	0.51	
Deferred tax credit/(charge)	-	-	-	(11.40)
PROFIT FOR THE PERIOD (A)	(1.48)	0.85	1.44	27.56
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)	(1.48)	0.85	1.44	27.56
Paid up Equity Share Capital (Face value Re. 1 per share) Other Equity	821.25	821.25	821.25	821.25
Earnings per equity share (Face value of Re. 1 each)				
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 buisness segment.

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

Savita Supeta

Sarita Gupta Managing Director DIN: 00113099

Place: New Delhi Date : 13.11.2021

Statement of Assets and LiabilitiesAs at 30th Sep, 2021As at 31st March, 2021AASSETS1Financial assets Cash and cash equivalents Loans Other financial assets26.49 1,950.1667.42 1,950.161,950.161,640.15 1,976.651,707.562Non-financial assets Current tax assets (net) Deferred tax assets (net) Other non- financial assets6.85 47.636.80 47.632Non-financial assets Current tax assets (net) Deferred tax assets (net)0.85 59.166.80 59.163Total - Non financial assets Current financial assets0.21 59.160.21 59.1644.48 4.480.21 0.210.21 0.213Total - Non financial assets Current tax assets (net)59.16 59.16459.16 59.1659.11 59.1151.766.672,035.81 1,766.67				(Rs in Lakhs) Audited
A ASSETS 1 Financial assets Cash and cash equivalents Loans Other financial assets Total - Financial assets Total - Financial assets Current tax assets (net) Deferred tax assets (net) Deferred tax assets (net) Deferred tax assets (net) Total - Non financial assets Total - Non financial assets Total - Non financial assets LIABILITIES Financial liabilities - Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of micro enterprises and small enterprises total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and Enterprises Total - Financial liabilities - Total - Non financial liabilities Current tax liabilities - Total - Non financial liabilities - Current tax liabilities		Statement of Assets and Liabilities		As at 31st March,
Cash and cash equivalents Leans26.49 (1.840.15)67.42 (1.840.15)Total - Financial assets1.950.161.840.15Total - Financial assets1.976.551.707.562Non-financial assets6.856.80 (47.63)Current tax assets (net)6.856.80Deferred tax assets (net)47.6347.63Propery, plant and equipment0.210.21Other non- financial assets59.1659.11Total - Non financial assets59.1659.11Total - ASSETS2.035.811.766.67BLIABILITIES2.035.811.766.67Financial liabilities Trade payables total outsanding dues of micro enterprises and small enterprises total outsanding dues of creditors other than micro enterprises and 	Ą	ASSETS		
Cash and cash equivalents Leans26.49 (1.840.15)67.42 (1.840.15)Total - Financial assets1.950.161.840.15Total - Financial assets1.976.551.707.562Non-financial assets6.856.80 (47.63)Current tax assets (net)6.856.80Deferred tax assets (net)47.6347.63Propery, plant and equipment0.210.21Other non- financial assets59.1659.11Total - Non financial assets59.1659.11Total - ASSETS2.035.811.766.67BLIABILITIES2.035.811.766.67Financial liabilities Trade payables total outsanding dues of micro enterprises and small enterprises total outsanding dues of creditors other than micro enterprises and Enterprises Borrowings - Other financial liabilities-Total - Financial liabilitiesCurrent tax liabilitiesCurrent tax liabilitiesTotal - Non financial liabilitiesCurrent tax liabilitiesCurrent t		Einancial assats		
Other financial assets     1,976.65     1,707.56       Total - Financial assets     1,976.65     1,707.56       2 Non-financial assets     6.85     6.80       Deferred tax assets (net)     47.63     47.63       Property, plant and equipment     4.46     4.48       Other non-financial assets     0.21     0.21       Total - Non financial assets     59.16     59.11       Total - Non financial assets     2,035.81     1,766.67       3 LIABILITIES     2,035.81     1,766.67       4 LIABILITIES     2,035.81     1,766.67       5 LIABILITIES     2,035.81     1,766.67       6 LIABILITIES     -     -       7 total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and trial outstanding dues of creditors other than micro enterprises and trial tabilities     -       9 Other financial liabilities     0.33     0.33       1 total outstanding dues of creditors other than micro enterprises and triancial liabilities     -     -       9 Other financial liabilities     -     -     -       9 Other non-financial liabilities     -     -     -       1,14     9.33     0.33     0.33     0.33       1,159.86     929.22     -     -     -       1,160.035			26.49	67.42
Total - Financial assets       1,976.65       1,707.56         2       Non-financial assets       6.85       6.80         Current tax assets (net)       6.85       6.80         Property, plant and equipment       4.48       4.48         Other non-financial assets       0.21       0.21         Total - Non financial assets       59.16       59.11         TOTAL - ASSETS       2,035.81       1,766.67         3       LIABILITIES       2,035.81       1,766.67         7       LIABILITIES       59.16       59.11         7       LIABILITIES       2,035.81       1,766.67         8       LIABILITIES       -       -         7       LIABILITIES       -       -         8       LIABILITIES       -       -         9       -       -       -         1       LIABILITIES       -       -         9       -       -       -         1       LIABILITIES       -       -         1       LIABILITIES       -       -         1       Liabilities       -       -         -       Other monelial liabilities       -       - <t< td=""><td></td><td></td><td>1,950.16</td><td>1,640.15</td></t<>			1,950.16	1,640.15
2       Non-financial assets Current tax assets (net)       6.85       6.80         Deferred tax assets (net)       47.63       47.63         Property, plant and equipment Other non-financial assets       6.85       6.80         Total - Non financial assets       59.16       59.11         TOTAL - ASSETS       2,035.81       1,766.67         B       LIABILITIES       2,035.81       1,766.67         Financial liabilities       -       -         - Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and Enterprises Borrowings       -       -         - Other financial liabilities       1,1200.35       929.22         Non financial liabilities       -       -         Current tax liabilities (net) Other non-financial liabilities       -       -         Total - Non financial liabilities       -       -         Current tax liabilities (net) Other non-financial liabilities       -       -         Total - Non financial liabilities       -       -         Current tax liabilities (net) Other equity       321.25       821.25			-	4 707 56
Current tax assets (net)6.856.80Deferred tax assets (net)47.6347.63Property, plant and equipment4.484.48Other non-financial assets59.1659.11Total - Non financial assets59.1659.11TOTAL - ASSETS2,035.811,766.67BLIABILITIESILIABILITIESFinancial liabilities Trade payablestotal outstanding dues of micro enterprises and small enterprisestotal outstanding dues of creditors other than micro enterprises and1,189.88919.56- Other financial liabilities1,200.35929.22Non financial liabilitiesCurrent tax liabilitiesTotal - Non financial liabilitiesCurrent tax liabilitiesCurrent tax liabilitiesCurrent tax liabilitiesCurrent tax liabilitiesTotal - Non financial liabilitiesTotal - Non financial liabilitiesCurrent tax liabilitiesTotal - Non financial liabilitiesEquity share capital Other equity821.25821.25Batta Current tax liabilitiesCurrent tax liabilitiesCurrent tax liabilitiesCurrent tax liabilitiesCurrent tax liabilities <td></td> <td>Total - Financial assets</td> <td>1,970.00</td> <td>1,707.50</td>		Total - Financial assets	1,970.00	1,707.50
Deferred tax assets (net)47.6347.63Property, plant and equipment4.484.48Other non- financial assets0.210.21Total - Non financial assets59.1659.11TOTAL - ASSETS2,035.811,766.67BLIABILITIES AND EQUITY11LIABILITIES5Financial liabilities Trade payables-total outstanding dues of micro enterprises and small enterprises10.149.330.330.331.189.86919.56- Other financial liabilities1,200.35- Other financial liabilities Other non-financial liabilities-Current tax liabilities-Current tax liabilities-Current tax liabilities Total - Non financial liabilities-Current tax liabilitiesEquity share capital821.25Other equity14.2016.20	ł	Non-financial assets		
Property, plant and equipment Other non-financial assets       4.48       4.48         Other non-financial assets       0.21       0.21         Total - Non financial assets       59.16       59.11         TOTAL - ASSETS       2,035.81       1,766.67         B       LIABILITIES       2,035.81       1,766.67         Financial liabilities       -       -         - Trade payables       -       -         total outstanding dues of micro enterprises and small enterprises       10.14       9.33         - Trade payables       -       -         total outstanding dues of creditors other than micro enterprises and       10.14       9.33         - Other financial liabilities       0.33       0.33       0.33         - Other financial liabilities       -       -       -         Current tax liabilities       -       -       -         Current tax liabilities       -       -       -         Current tax liabilities       -       -       -         Z EQUITY       Equity share capital       821.25       821.25         Other equity       14.20       16.20		Current tax assets (net)	6.85	6.80
Other non- financial assets     0.21     0.21       Total - Non financial assets     59.16     59.11       TOTAL - ASSETS     2,035.81     1,766.67       B     LIABILITIES AND EQUITY     2     2       1     LIABILITIES     5     2       Financial liabilities     -     -       - Trade payables     -     -       total outstanding dues of micro enterprises and small enterprises     10.14     9.33       Enterprises Borrowings     -     -       - Other financial liabilities     1,189.86     919.56       - Other financial liabilities     1,200.35     929.22       Non financial liabilities     -     -       Current tax liabilities     -     -       Total - Non financial liabilities     -     -       Current tax liabilities     -     -       Current tax liabilities     -     -       Equity share capital     821.25     821.25       Other equity     14.20     16.20				
Total - Non financial assets       59.16       59.11         TOTAL - ASSETS       2,035.81       1,766.67         B       LIABILITIES AND EQUITY       1       1         1       LIABILITIES       -       -         5       -       -       -         1       LIABILITIES       -       -         6       -       -       -         1       LIABILITIES       -       -         1       LIABILITIES       -       -         1       -       -       -         1       -       -       -       -         1       LIABILITIES       -       -       -         1       -       -       -       -       -         1       1       1       1       1       -       -         1       -				
TOTAL - ASSETS       2,035.81       1,766.67         B       LIABILITIES AND EQUITY       -       -         1       LIABILITIES       Financial liabilities       -       -         - Trade payables       -       -       -       -         total outstanding dues of micro enterprises and small enterprises       -       -       -         total outstanding dues of creditors other than micro enterprises       -       -       -         total outstanding dues of creditors other than micro enterprises       -       -       -         - Other financial liabilities       -       -       -       -         - Other financial liabilities       0.33       0.34       0.32				
B       LIABILITIES AND EQUITY         1       LIABILITIES         Financial liabilities       -         - Trade payables       -         total outstanding dues of micro enterprises and small enterprises       -         total outstanding dues of creditors other than micro enterprises and       10.14         Enterprises Borrowings       -         - Other financial liabilities       0.33         - Other financial liabilities       1,189.88         Current tax liabilities       1,200.35         Current tax liabilities       -         Total - Non financial liabilities       -         Current tax liabilities       -         Current tax liabilities       -         Current tax liabilities       -         Current tax liabilities			53.10	33.11
1       LIABILITIES         Financial liabilities       - Trade payables         - Trade payables          total outstanding dues of micro enterprises and small enterprises       10.14         Enterprises Borrowings       - 0         - Other financial liabilities       0.33         Total - Financial liabilities       1,200.35         Current tax liabilities          Current tax liabilities          Total - Non financial liabilities          EQUITY       Equity share capital Other equity       821.25		TOTAL - ASSETS	2,035.81	1,766.67
Financial liabilities       -         - Trade payables       -         total outstanding dues of micro enterprises and small enterprises       10.14         total outstanding dues of creditors other than micro enterprises and       10.14         Enterprises Borrowings       -         - Other financial liabilities       0.33         Total - Financial liabilities       1,200.35         Current tax liabilities       -         Total - Non financial liabilities       -         Equity share capital       321.25         Other equity       14.20	в	LIABILITIES AND EQUITY		
- Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and Enterprises Borrowings       -       -         - Other financial liabilities       0.33       0.33         Total - Financial liabilities       1,200.35       929.22         Non financial liabilities       -       -         Current tax liabilities       -       -         Total - Non financial liabilities       -       -         EQUITY       Equity share capital Other equity       821.25       821.25         14.20       16.20       -       -	3	LIABILITIES		
- Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and Enterprises Borrowings       -       -         - Other financial liabilities       0.33       0.33         Total - Financial liabilities       1,200.35       929.22         Non financial liabilities       -       -         Current tax liabilities       -       -         Total - Non financial liabilities       -       -         EQUITY       Equity share capital Other equity       821.25       821.25         14.20       16.20       -       -		Financial liabilities		
total outstanding dues of creditors other than micro enterprises and       10.14       9.33         Enterprises Borrowings       0.014       9.33         - Other financial liabilities       0.33       0.33         Total - Financial liabilities       1,189.88       919.56         Current tax liabilities       1,200.35       929.22         Non financial liabilities       -       -         Current tax liabilities       -       -         Total - Non financial liabilities       -       -         Z       EQUITY       821.25       821.25         Other equity       321.25       821.25			-	-
Enterprises Borrowings       1,189.88       919.56         Other financial liabilities       0.33       0.33         Total - Financial liabilities       1,200.35       929.22         Non financial liabilities       1,200.35       929.22         Current tax liabilities       -       -         Other non-financial liabilities       -       -         Total - Non financial liabilities       -       -         EQUITY       Equity share capital Other equity       821.25         Other equity       14.20       16.20			-	
- Other financial liabilities     0.33     0.33       Total - Financial liabilities     1,200.35     929.22       Non financial liabilities     -     -       Current tax liabilities (net)     -     -       Other non-financial liabilities     -     -       Total - Non financial liabilities     -     -       2 EQUITY     Equity share capital Other equity     821.25       Other equity     16.20				
Total - Financial liabilities       1,200.35       929.22         Non financial liabilities       -       -         Current tax liabilities       -       -         Other non-financial liabilities       -       -         Total - Non financial liabilities       -       -         2 EQUITY       Equity share capital Other equity       821.25         Other equity       16.20				
Current tax liabilities (net) Other non-financial liabilities		A CONTRACTOR AND A CONTRACTOR A		
Current tax liabilities (net) Other non-financial liabilities				
Other non-financial liabilities     -       Total - Non financial liabilities     -       2     EQUITY       Equity share capital Other equity     821.25 14.20				
Total - Non financial liabilities     -       2     EQUITY       Equity share capital Other equity     821.25 14.20				-
Equity share capital         821.25         821.25           Other equity         14.20         16.20		4504951(345) 31-04398 - 182542(345) 4049382-025951444444045	-	
Equity share capital 821.25 821.25 Other equity 14.20 16.20				
Other equity 14.20 16.20	į	EQUITY		
Other equity 14.20 16.20		Faulty share capital	821.25	821 25
				2010 1010
		TOTAL - LIABILITIES AND EQUITY	2,035.81	1,766.67
			2,038.81	1,700.07

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

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Sarita Gupta Managing Director DIN: 00113099

	Panafic Industrials Limited Statement of cash flows Cash Flow Statement as on 30th September, 2021		
			(All amounts in R
		For the Year Ended September 30,2021	For the Year Ender
	Particulars		September 30,202
Α.	Cash flows from operating activities		
	Profit before tax	7,59,013	124,83,638
	Adjustments for: Depreciation		124,00,000
	Impairment on Financial Instruments		
	Operating Profit before working capital changes		-
	(increase)/ Decrease in loans & advances	7,59,013.	124,83,638
	(Increase)/ Decrease in other financial assets	-275,74,921	232,54,169
	(Increase)/ Decrease in other non-financial assets	2,39,794	3,68,225
	Increase/ (Decrease) in other trade payables	-	÷.
	Increase/ (Decrease) in other financial liabilities	5,820	1,70,29
	Increase/ (Decrease) in other non-financial liabilities	17,700	-3,16,69
	Cash flows / (cash used in) Operations	2/5 50 504	-
	Income Taxes Paid	-265,52,594	359,59,63
	Net Cash flows/ (cash used in) Operating Activities (A)	-265,52,594	359,59,634
•	Cash Flows from Investing Activities	E PL S	
	Cash flows from financing activities		
	Proceeds/(Repayment) from Borrowings (other than debt securities)	283.82.611	
	Net Cash from Financing Activities (C)	283,82,611.	-355,86,359
		200,02,011.	(355,86,359
	Net Increase/(decrease) in cash and cash equivalents (A+B+C)	18,30,017	3,73,275
	Cash and cash equivalents at beginning of year	8,19,106	4,45,831
	Cash and cash equivalents at end of year	26,49,123	8,19,106

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

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Sarita Gupta Managing Director DIN: 00113099

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Place: New Delhi Date : 13.11.2021