Panafic Industrials Ltd.
Regd.Off : 23,IInd 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.in
CIN : L45202DL1985PLC019746

13th November, 2025

To
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code – 538860 **ISIN – INE655P01029**

Sub.: Outcome of the Board Meeting held on 13th November, 2025 and submission of Unaudited Financial Results for the quarter and half-year ended on 30th September, 2025
Ref.: Regulation 30 and 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

We would like to inform you that the Board of Directors of the Company, at its meeting held today i.e. 13th November, 2025 at 23, II Floor, North West Avenue, Club Road, West Punjabi Bagh, New Delhi - 110026, *inter alia,* **considered and approved** the following –

1. The Unaudited Financial Results for quarter and half-year ended on 30th September, 2025 along with Statement of Assets and Liabilities, Cash Flow Statement and the Limited Review Report thereon.
   Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results along with Statement of Asset and Liabilities and Cash Flow Statement for the quarter and half-year ended on 30th September, 2025 & Limited Review Report issued by Statutory Auditors of the Company.

The above information is being made available on the Company's website at www.panaficindustrialsltd.in

The meeting commenced at 3:30 p.m. and concluded at 4.30 p.m.

You are requested to take the above on your records.

Thanking You,
Yours faithfully,

For PANAFIC INDUSTRIALS LIMITED

Sarita Gupta

Sarita Gupta
Managing Director
DIN:00113099
R/o.: D-158, Pushpanjali Enclave,
Pitampura, Saraswati Vihar, Delhi-110034

Enclosed: - Unaudited Financial Results for the quarter and half-year ended on 30th September, 2025 along with Statement of Assets and Liabilities, Cash Flow Statement and the Limited Review Report thereon

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 30.09.2025

(Rs.In Lakhs)

	QUARTER ENDED			HALF YEARENDED		YEAR ENDED
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Audited*
Revenue from operations						
Interest income	22.94	26.09	14.71	49.03	32.61	65.87
Total revenue from operations	**22.94**	**26.09**	**14.71**	**49.03**	**32.61**	**65.87**
OTHER INCOME	-	-	-	-		-
TOTAL INCOME	**22.94**	**26.09**	**14.71**	**49.03**	**32.61**	**65.87**
EXPENSES						
Finance Cost	-	-	-	-	-	3.33
Impairment on financial instruments	-	-	-	-	-	15.07
Employee Benefits Expenses	7.92	3.74	2.16	11.65	4.43	43.30
Depreciation and Amortisation Expenses	-	-	-	-	-	**61.70**
Other expenses	6.72	16.52	12.01	22.17	23.87	
TOTAL EXPENSES	**14.64**	**20.26**	**14.17**	**33.82**	**28.30**	
Profit before exceptional items and tax	**14.64**	**5.83**	**0.54**	**15.21**	**4.31**	**4.17**
Exceptional items	-		-	-		
Profit before tax	**14.64**	**5.83**	**0.54**	**15.21**	**4.31**	**4.17**
Tax expenses						
Current tax	-	-	-	-	-	1.05
Deferred tax credit/(charge)	-	-	-	-	-	0.28
PROFIT FOR THE PERIOD (A)	**8.30**	**5.83**	**0.54**	**15.21**	**4.31**	**2.84**
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)	**8.30**	**5.83**	**0.54**	**15.21**	**4.31**	**2.84**
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	171.30	173.70	166.77	171.3	170.54	172.66
Earnings per equity share (Face value of Re. 1 each)						
Basic (in Rs.)	0.01	0.01	0.00	0.02	0.01	0.00
Diluted (in Rs.)	0.01	0.01	0.00	0.02	0.01	0.00

NOTE:

1. The above quarterly result for the period ended SEP 30, 2025 as reviewed and recommended by the Audit committee and approved by the Board of Directors of the company at its meeting held on 13th NOV, 2025.

2. The above Financial Results for the quarter ended SEP 30, 2025 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.

3. The Statutory Auditors have carried out the Limited Review of the results for the first quarter ended SEP 30, 2025

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

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

6. The above results are available on the website of Bombay Stock Exchange at www.bseindia.com & on the company website at www.panaficindustrialsltd.in

PANAFIC INDUSTRIALS LIMITED NEW DELHI

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

Sarita Gupta

Sarita Gupta
Managing Director
DIN: 00113099

Place: New Delhi
Date : 13.11.2025

PANAFIC INDUSTRIALS LIMITED
REGD OFFICE 23, 2ND FLOOR, NORTH WEST AVENUE, CLUB ROAD, WEST PUNJABI BAGH-110026
CIN.NO.L45202DL1985PLC019746
WEBSITE: WWW.PANAFICINDUSTRIALSLTD.IN

UN-Audited Financial Statement of Assets and Liabilities as at 30.09.2025

(Rs in Lakhs)

	Statement of Assets and Liabilities	UN-Audited As at 30th Sep, 2025	Audited As at 31st March, 2025
A	**ASSETS**		
1	**Financial assets**		
	Cash and cash equivalents	23.78	26.80
	Investments	-	-
	Loans	1,344.14	1,325.84
	Other financial assets		-
	Total - Financial assets	**1,367.92**	**1,352.64**
2	**Non-financial assets**		
	Current tax assets (net)		-
	Deferred tax assets (net)	13.35	13.35
	Property, plant and equipment	1.23	1.23
	Stock In hand	-	-
	Other non- financial assets	44.28	45.32
	Total - Non financial assets	**58.86**	**59.90**
	TOTAL - ASSETS	**1,426.78**	**1,412.54**
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 Enterprises Borrowings	63.56	62.12
	- Other financial liabilities	355.00	355.00
	Total - Financial liabilities	**418.56**	**417.12**
	Non financial liabilities		
	Current tax liabilities(net)		
	Other non-financial liabilities	0.46	1.51
	Total - Non financial liabilities	**0.46**	**1.51**
2	**EQUITY**		
	Equity share capital	821.25	821.25
	Other equity	186.51	172.66
	Total - Equity	**1,007.76**	**993.91**
	TOTAL - LIABILITIES AND EQUITY	**1,426.78**	**1,412.54**

PANAFIC INDUSTRIALS LIMITED NEW DELHI

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

Sarita Gupta
Managing Director
DIN: 00113099

Date: 13-11-2025
Place: New Delhi

PANAFIC INDUSTRIALS LIMITED

EGD OFFICE 23, 2ND FLOOR, NORTH WEST AVENUE, CLUB ROAD, WEST PUNJABI BAGH-110026

CIN.NO.L45202DL1985PLC019746

WEBSITE: WWW.PANAFICINDUSTRIALSLTD.IN

Unaudited Standalone Cash Flow Statement

For the Half Year ended 30th Sep 2025

(Rs.In Lakhs)

	Particulars	For the Half Year ende 30th September 2025	For the year ended 31st March 2025
A.	**Cash flows from operating activities**		
	Profit before tax	15.21	4.17.
	Adjustments for:		
	Depreciation	-	
	Speculative Loss	-	0.28
	Impairment on Financial Instruments	-	
	Reversal of Provision	-	
	Bad debt	-	
	Operating Profit before working capital changes	***15.21***	***4.45.***
	(Increase)/ Decrease in loans & advances	-	-368.80
	(Increase)/ Decrease in other financial assets	(18.30)	
	(Increase)/ Decrease in other non-financial assets	1.04	-37.53
	Increase/ (Decrease) in other trade payables	1.44	59.57
	Increase/ (Decrease) in other financial liabilities	-	
	Increase/ (Decrease) in other non-financial liabilities	(1.05)	0.72
	Cash flows / (cash used in) Operations	**(1.66)**	**-341.59**
	Income Taxes Paid	-	
	Net Cash flows/ (cash used in) Operating Activities (A)	**(1.66)**	**-341.59**
B.	**Cash Flows from Investing Activities**		
	Investment in equity shares	-	
	Net Cash from Financing Activities (C)	-	
C.	**Cash flows from financing activities**		
	Proceeds/(Repayment) from Borrowings (other than debt securities)	-	355.00
	Repayment of OCI	(1.36)	1.72
	Net Cash from Financing Activities (C)	**(1.36)**	**356.72**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(3.02)**	**15.13**
	Cash and cash equivalents at beginning of year	26.80	11.67
	Cash and cash equivalents at end of Period	**23.78**	**26.80**

On behalf of the Board of Directors
Panafic Industrial Limited

Sarita Gupta
Managing Director
DIN : 00113099

PANAFIC INDUSTRIALS LIMITED NEW DELHI

Date: 13.11.2025
Place: New Delhi

SUDHIR AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

401, Arunachal Building, 19, Barakhamba Road, New Delhi-110001
Tel:01143592522 Mob: 9811021049
Email:sudhiricai@yahoo.com

Independent Auditor's Review Report on the Quarter end 30.09.2025 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, 2025. 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

APOORV AGARWAL
Digitally signed by APOORV AGARWAL
Date: 2025.11.13 15:31:48 +05'30'

SUDHIR AGARWAL & ASSOCIATES * Chartered Accountants * FRN. 509930C Delhi

CA Apoorv Agarwal
(Partner)
M NO. 571062
UDIN: 25571062BMLXFS5163

Place: New Delhi
Date: 13.11.2025