



# 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

Date: 06.11.2024

To,

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

**SCRIP CODE: 523862 (PACHELI INDUSTRIAL FINANCE LTD) EQ - ISIN - INE926B01016.**

**Sub: Submission of Unaudited financial results of (Pacheli Industrial Finance Ltd) for the quarter & half year ended on September 30, 2024 along with Limited Review Report thereon.**

Dear Sir/Madam (s),

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

1. The unaudited financial results of Pacheli Industrial Finance Ltd (“the Company”) for the quarter & half year ended on September 30, 2024, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on 06<sup>th</sup> November 2024 (which was commenced at 06:00 P.M. and concluded at 06:50 P.M.)
2. Limited Review Report dated 06<sup>th</sup> November 2024 issued by the Statutory Auditors of the Company, **GSA & ASSOCIATES LLP**, on the aforesaid financial results of the Company for the quarter & half year ended on September 30, 2024, which was duly placed before the Board at the aforesaid meeting.

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

**For and on behalf of Board of Directors  
PACHELI INDUSTRIAL FINANCE LTD**

**PARAS NATH VERMA  
(Managing Director)  
DIN: 09753924  
Address: D-612 Vikas Kunj, Loni Ghaziabad, Uttar Pradesh – 201102.**

**Place: New Delhi  
Encl: As above**

PACHELI INDUSTRIAL FIANANCE LIMITED

CIN:L74110MH1985PLC037772

Regd. Off: C-001,Prathamesh Horizon, New Link Road,Borivali(W), Mumbai City, Mumbai, Maharashtra India-400092

Corporate Off: J-71,Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, New Delhi,India, 110062

Email Id- pachellindustrialfinance@gmail.com, Website- www.pifl.in

Phone no. 022-66970244/45

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024 - IND-AS COMPLIANT (NON NBFC)

Particulars	Three Months Ended						Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE	
	01.07.2024 to 30.09.2024 (₹)	01.04.2024 to 30.06.2024 (₹)	01.07.2023 to 30.09.2023 (₹)	01.04.2024 to 30.09.2024	01.04.2023 to 30.09.2023	01.04.2023 to 31.03.2024 (₹)	
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited	
<b>Income:</b>							
I Revenue from operations	-	7.652	-	-	-	106.847	
II Other income	-	-	-	7.652	-	-	
III <b>Total Income</b>	-	7.652	-	7.652	-	106.847	
<b>IV Expenses</b>							
Cost of Materials consumed	-	-	-	-	-	-	
Purchase of stock-in-trade	-	-	-	-	-	-	
Changes in inventories of finished goods	-	-	-	-	-	-	
work-in-progress and Stock-in-Trade	-	-	-	-	-	-	
Employee benefits expense	0.450	0.300	0.520	0.750	0.520	1.465	
Finance costs	-	-	-	-	-	-	
Depreciation and amortisation expense	-	-	0.020	-	0.020	-	
Other expenses	475.694	6.865	2.190	482.560	2.720	104.116	
Total expenses	476.144	7.165	2.730	483.310	3.260	105.581	
<b>Total expenses</b>	<b>476.144</b>	<b>7.165</b>	<b>2.730</b>	<b>483.310</b>	<b>3.250</b>	<b>105.581</b>	
V Profit/(loss) before exceptional items and tax (I- IV)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	1.267	
VI <b>Exceptional Items</b>							
VII Profit/(loss) before extraordinary items and tax(V-VI)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	1.267	
VIII Extra ordinary item	-	-	-	-	-	-	
IX Profit Before Tax (VII-VIII)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	1.267	
X <b>Tax expense:</b>							
(1) Current tax	-	-	-	-	-	0.744	
(2) Deferred tax	-	-	-	-	-	-	
<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.744</b>	
XI Profit (Loss) for the period from continuing operations (VII-VIII)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	0.523	
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)	(476.144)	0.487	(2.730)	(475.658)	(3.250)	0.523	
XVI <b>Other Comprehensive Income</b>							
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 <b>Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(476.144)</b>	<b>0.487</b>	<b>(2.730)</b>	<b>(475.658)</b>	<b>(3.250)</b>	<b>0.523</b>	
XVI Paid up equity share capital (Face value Rs. 10/- per share)	373.205	373.205	373.205	373.205	373.205	373.205	
Other Equity	-	-	-	-	-	-	
XVII <b>Earnings per equity share (for continuing operation):</b>							
(1) Basic	(12.758)	0.013	(0.073)	(12.745)	(0.087)	0.014	
(2) Diluted	(12.758)	0.013	(0.073)	(12.745)	(0.087)	0.014	
XVIII <b>Earnings per equity share (for discontinued operation):</b>							
(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 30th September 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 06.11.2024
- (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 30th September 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :  
Pending at the beginning of the quarter : 0  
Received during quarter : 0  
Disposed off during quarter : NA  
Unresolved at the end of the quarter : NA
- (6) 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 30th September 2024 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2024
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	-

- (7) In the opinion of the Board of Directors, there exist a doubt about the realisation of the financial assets including debtors and other loans and advances. The provision for bads debts has not been made in the financial statements, as the management is making all the efforts to realise them
- (8) The company is in severe financial stress and on the basis of the financial ratios, doubtful about realisation of financial assets inclnding debtors, in the opnion of the Board of Directors, the company may not be capable of meeting its liabilities existing at the date of balance sheet.
- (9) The Company has not recognized interest expenses in its quarterly financial statement on its unsecured borrowings. The total amount of such interest expenses is Rs. \_\_\_\_\_.
- (10) During the year company had made a short term capital gain of Rs. \_\_\_\_\_ on sale of shares which is credited under the the head Other Income.
- (11) 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

4121  
  
PARAS NATH VERMA  
Managing Director  
DIN :09753924

Date : 06.11.2024  
Place: New Delhi

## Statement of Asset and Liabilities

(' IN LAC)

Particulars		01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1.00</b>	<b>Non-Current assets</b>		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	<b>Non-Current Financial Assets</b>		
	Non current Investment	99,968.514	94,568.514
	Trade receivables-Non current	-	0.100
	Loans, Non Current	-	5,894.192
	Other Non Current Financial Assets	-	-
	<b>Total Non-Current Financial Assets</b>	<b>99,968.514</b>	<b>1,00,462.806</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>99,968.514</b>	<b>1,00,462.806</b>
<b>2.00</b>	<b>Current assets</b>		
	Inventories	-	-
	<b>Current Financial Assets</b>		
	Current Investment	-	-
	Trade receivables-current	0.100	-
	Cash and Cash Equivalent	2.506	2.989
	Bank balance other than cash and cash equivalent	0.076	3.868
	Loans, Current	264.384	-
	Other current financial assets	-	-
	<b>Total current financial assets</b>	<b>267.066</b>	<b>6.857</b>
	Current tax assets (net)	-	-
	Other current assets	7.634	7.387
	<b>Total current assets</b>	<b>274.700</b>	<b>14.244</b>
	<b>Total Assets</b>	<b>1,00,243.214</b>	<b>1,00,477.050</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1.00</b>	<b>Equity</b>		
	(a) Equity Share Capital	373.205	373.205
	(b) Other Equity	(395.608)	80.049
	<b>Total Equity</b>	<b>(22.403)</b>	<b>453.254</b>
<b>2.00</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings	1,00,000.000	1,00,000.000
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Non-current Financial Liabilities</b>	<b>1,00,000.000</b>	<b>1,00,000.000</b>
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	<b>Total non current liabilities</b>	<b>1,00,000.000</b>	<b>-</b>
	<b>Current liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	261.708	-
	Other financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	<b>261.708</b>	<b>-</b>
	Other current liabilities	-	18.308
	Provisions	3.909	5.489
	Current Tax Liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>265.617</b>	<b>23.797</b>
	<b>Total equity and liabilities</b>	<b>1,00,243.214</b>	<b>1,00,477.050</b>

For and on behalf of board of directors of  
PACHELI INDUSTRIAL FINANCE LIMITED

PARAS NATH VERMA  
Managing Director  
DIN :09753924

Date: 06.11.2024  
Place: New Delhi



PACHELI INDUSTRIAL FIANANCE LIMITED

CIN:L74110MH1985PLC037772

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Phone no. 022-66970244/45

Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2024

Particulars	(' IN LAC)	
	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
<b>Cash flows from operating activities</b>		
Profit before taxation	(475.658)	(3.250)
<b>Adjustments for:</b>		
Depreciation		0.020
Provision for income tax		
profit/( loss ) on sale pf fixed assets		
Exceptinal items		
<b>Working capital changes:</b>		
(Increase) / Decrease in other current assets	5,629.562	
(Increase) / Decrease in trade and other receivables		
(Increase) / Decrease in other non-current assets		
Increase / (Decrease) in trade payables	243.401	1.000
Increase / (Decrease) in short term borrowings		
Increase / (Decrease) in other current liabilities	(1.580)	0.350
Increase / (Decrease) in other financial liabilities		
Valuation of Investment by way of association		
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
<b>Net cash from operating activities</b>	<b>5,395.724</b>	<b>(1.889)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-	(0.180)
Loans & Advances Given/Received		(133.120)
Purchase of Investments property	(5,400.000)	
Purchase/ Sale of shares	-	-
<b>Net cash used in investing activities</b>	<b>(5,400.000)</b>	<b>(133.290)</b>
<b>sale of fixed assets</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Loans & Advances Given/Received		135.120
Unsecured borrowings		
Repayment of Car Loan	-	-
Dividends paid	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>135.120</b>
<b>Net increase in cash and cash equivalents</b>	<b>(4.276)</b>	<b>(0.059)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>6.857</b>	<b>0.292</b>
<b>Cash and cash equivalents at end of period</b>	<b>2.581</b>	<b>0.230</b>

For and on behalf of board of directors of  
PACHELI INDUSTRIAL FIANANCE LIMITED

PARAS NATH VERMA

Managing Director \*

DIN: 09753924

Date: 06.11.2024

Place: New Delhi

## Limited Review Report

Review report to Board of Directors of  
**PACHELI INDUSTRIAL FINANCE LIMITED**

**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER HALF YEAR ENDED SEPTEMBER 30<sup>TH</sup>, 2024 OF PACHELI INDUSTRIAL FINANCE LIMITED**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Pacheli Industrial Finance Limited for the quarter half year ended 30.09.2024. This 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 these financial statements based on our review.

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 analytical procedures 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

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

**FOR GSA & ASSOCIATES LLP**  
**Chartered Accountants**



**C.A. Manindra Kumar Tiwari**  
**Partner**  
**M. NO. 501419**  
**Peer Review No: 015959**  
**Udin: 24501419BKAAIN1502**

**Place: New Delhi**  
**Date: 06-11-2024**

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

Branch Office: 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

Tel.: +91-98103-34801, 011-47633351, 011-61111215, E-mail: mkt@gsa.net.in

LLP Registration No. AAS-8863 (Formerly known as GSA & Associates)

Branches at Delhi, Gurugram, Akhnoor (Jammu), West Bengal



PACHELI INDUSTRIAL FINANCE LIMITED

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Email Id- pacheliindustrialfinance@gmail.com, Website- www.pifl.in

Phone no. 022-66970244/45

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 30TH SEPTEMBER, 2024 - IND-AS COMPLIANT

Particulars	Three Months Ended			Year Ended		
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE	CORRESPONDING QUARTER	YEAR TO DATE FIGURES FOR PREVIOUS YEAR
	01.07.2024 to 30.09.2024 (₹)	01.04.2024 to 30.06.2024 (₹)	01.07.2023 to 30.09.2023 (₹)	01.04.2024 to 30.09.2024 (₹)	01.04.2023 to 30.09.2023	01.04.2023 to 31.03.2024 (₹)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations		7,652				106,847
Interest Income						
Dividend Income						
Rental Income						
Fees & Commission Income	-	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under	-	-	-	-	-	-
Sale of shares	-	-	-	-	-	-
Sale of services	-	-	-	-	-	-
Others (to be specified)	-	-	-	7.65	-	-
<b>I Total Income</b>	-	<b>7,652</b>	-	<b>7,652</b>	-	<b>106,847</b>
<b>Expenses</b>						
Finance Costs						
Fees and commission expense	-	-	-	-	-	-
Net loss on fair value changes	-	-	-	-	-	-
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Impairment on financial instruments	-	-	-	-	-	-
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	-	-	-	-	-	-
Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
Employee Benefits Expenses	0.450	0.300	-	0.75	-	1,465
Depreciation, amortization and impairment	-	-	-	-	-	-
Others expenses (to be specified)	475.694	6,865	-	482.56	-	104,116
<b>II Total expenses</b>	<b>476.144</b>	<b>7,165</b>	-	<b>483.310</b>	-	<b>105,581</b>
<b>III Profit/(loss) before exceptional items and tax (I- II)</b>	<b>(476.144)</b>	<b>0,487</b>	-	<b>(475.658)</b>	-	<b>1,267</b>
<b>IV Exceptional Items</b>	-	-	-	-	-	-
<b>V Profit/(loss) before tax(III-IV)</b>	<b>(476.144)</b>	<b>0,487</b>	-	<b>(475.658)</b>	-	<b>1,267</b>
Shares in Associate Company	5,781	1,795	-	7,576	-	-
<b>VI Tax expense:</b>						
(1) Current tax	-	-	-	-	-	0,744
(2) Deferred tax	-	-	-	-	-	-
Total tax expenses	-	-	-	-	-	0,744
<b>VII Profit (Loss) for the period from continuing operations (V-VI)</b>	<b>(470,363)</b>	<b>2,282</b>	-	<b>(468,082)</b>	-	<b>0,523</b>
<b>VIII Profit/(loss) from discontinued operations</b>	-	-	-	-	-	-
<b>IX Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>X Profit/(loss) from Discontinued operations (after tax) (VII-IX)</b>	-	-	-	-	-	-
<b>XI Profit/(loss) for the period (VII+X)</b>	<b>(470,363)</b>	<b>2,282</b>	-	<b>(468,082)</b>	-	<b>0,523</b>
<b>XII Other Comprehensive Income</b>						
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	-	-	-	-	-	-
<b>Other Comprehensive Income (A+B)</b>	-	-	-	-	-	-
<b>XIII Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(470,363)</b>	<b>2,282</b>	-	<b>(468,082)</b>	-	<b>0,523</b>
<b>XIV Paid up equity share capital (Face value Rs. 10/- per share)</b>	<b>373,205</b>	<b>373,205</b>	-	<b>373,205</b>	-	<b>373,205</b>
<b>XV Earnings per equity share (for continuing operation):</b>						
(1) Basic	(12.603)	0.061	#DIV/0!	(12.542)	#DIV/0!	0.014
(2) Diluted	(12.603)	0.061	#DIV/0!	(12.542)	#DIV/0!	0.014
<b>XVI Earnings per equity share (for discontinued operation):</b>						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-

See accompanying note to the financial results





**Notes :**

- (1) The above unaudited financial results for the quarter ended 30th September, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 06.11.2024
- (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 statutory auditors have carried out the limited review report on the above results for Quarter Ended September 30, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :  
Pending at the beginning of the quarter : 0
- (6) 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 ended 30th September, 2024 compliant with Ind AS:

Nature of Adjustments	Quarter ended	Year ended
Net Profit/ Equity as per previous	-	-
Add/ (Less): Adjustments to Balance	-	-
Add/ (Less): Adjustments to Statement	-	-
Net Profit/ loss for the period as per Ind	(470.363)	0.523
Other Comprehensive period (net of tax)	-	-
Total Comprehensive Income/ Equity as	(470.363)	0.523

(7) 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 VERMA  
(Managing Director)  
DIN :09753924

Date: 06.11.2024  
Place: New Delhi



## Consolidated Statement of Asset and Liabilities

	Particulars	01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current assets</b>		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	<b>Non-Current Financial Assets</b>		
	Non current Investment	99,960.938	94,568.514
	Trade receivables-Non current	-	0.100
	Loans, Non Current	-	5,894.192
	Other Non Current Financial Assets	-	-
	<b>Total Non-Current Financial Assets</b>	<b>99,960.938</b>	<b>1,00,462.806</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>99,960.938</b>	<b>1,00,462.806</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	-	-
	<b>Current Financial Assets</b>		
	Current Investment	-	-
	Trade receivables-current	0.100	-
	Cash and Cash Equivalent	2.506	2.989
	Bank balance other than cash and cash equivalent	0.076	3.868
	Loans, Current	264.384	-
	Other current financial assets	-	-
	<b>Total current financial assets</b>	<b>267.066</b>	<b>6.857</b>
	Current tax assets (net)	-	-
	Other current assets	7.634	7.387
	<b>Total current assets</b>	<b>274.700</b>	<b>14.244</b>
	<b>Total Assets</b>	<b>1,00,235.638</b>	<b>1,00,477.050</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	373.205	373.205
	(b) Other Equity	(403.185)	80.049
	<b>Total Equity</b>	<b>(29.980)</b>	<b>453.254</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings	1,00,000.000	1,00,000.000
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Non-current Financial Liabilities</b>	<b>1,00,000.000</b>	<b>1,00,000.000</b>
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	<b>Total non current liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	261.708	-
	Other financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	<b>261.708</b>	<b>-</b>
	Other current liabilities	-	18.308
	Provisions	3.910	5.489
	Bank OD Account	-	-
	Current Tax Liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>265.618</b>	<b>23.797</b>
	<b>Total equity and liabilities</b>	<b>1,00,235.638</b>	<b>1,00,477.050</b>

For and on behalf of board of directors of  
PACHELI INDUSTRIAL FINANCE LIMITED

412  
NEW DELHI  
PARAS NATH VERMA  
(Managing Director)

DIN :09753924

Date: 06.11.2024  
Place: New Delhi



PACHELI INDUSTRIAL FIANANCE LIMITED

CIN:L74110MH1985PLC037772

Regd. Off: C-001,Prathamesh Horizon, New Link Road,Borivali(W), Mumbai City, Mumbai, Maharashtra India-400092  
Corporate Off: J-71,Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, New Delhi,India, 110062

Email Id- pacheliindustrialfinance@gmail.com, Website- www.pifl.in

Phone no. 022-66970244/45

Statement of Unaudited Consolidated Cash Flows for Quarter & Financial year  
Ended on 30th SEPTEMBER 2024

in Lacs

Particulars	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
<b>Cash flows from operating activities</b>		
Profit before taxation	(475.658)	(3.250)
<b>Adjustments for:</b>		
Depreciation	-	0.020
Provision for income tax	-	-
Defered tax	-	-
Share in Associate Company		
<b>Working capital changes:</b>		
(Increase) / Decrease in trade and receivables		
(Increase) / Decrease in other current assets	5,629.562	
Increase / (Decrease) in trade payables	243.401	1.000
Increase / (Decrease) in other current liabilities	(1.580)	0.350
(Increase) / Decrease in Inventries		-
Valuation of Investment by way of association	-	-
<b>Cash generated from operations</b>		
Increase/decrease in Current Assets	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
<b>Net cash from operating activities</b>	<b>5,395.724</b>	<b>(1.889)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-	(0.180)
Loans & Advances Given/Received		(133.120)
Purchase of Investments property	(5,400.000)	-
<b>Net cash used in investing activities</b>	<b>(5,400.000)</b>	<b>(133.290)</b>
<b>Cash flows from financing activities</b>		
Loans & Advances Given/Received	-	135.120
Purchase/ Sale of Investment	-	-
Repayment of Car Loan	-	-
Bank OD Account	-	-
Proceeds from long-term borrowings	-	-
Dividends paid	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>135.120</b>
<b>Net increase in cash and cash equivalents</b>	<b>(4.276)</b>	<b>(0.059)</b>
Cash and cash equivalents at beginning of period	6.857	0.292
Cash and cash equivalents at end of period	<b>2.581</b>	<b>0.230</b>

For and on behalf of board of directors of  
PACHELI INDUSTRIAL FIANANCE LIMITED

PARAS NATH VERMA  
(MANAGING DIRECTOR)

DIN: 09753924

Date: 06.11.2024

Place: New Delhi



**INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY CONSOLIDATED 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 DIRECTORS OF  
PACHELI INDUSTRIAL FINANCE LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Pacheli Industrial Finance Limited** ("the parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit (loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30.09.2024 and for the period from 01.04.2024 to 30.09.2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30.06.2023 and the corresponding period from 01.04.2023 to 30.06.2023, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- (i) Pelicon Finance & Leasing Ltd. having 41.46%
- (ii) Worldlink Telecom Limited having 79.07%
- (iii) Akul Securities Private Limited having 36.89%
- (iv) Euro Asia India Corpn. Pvt. Ltd. having 42.76% shares
- (v) Gunny Auto And Finance Pvt. Ltd. having 28.91% shares
- (vi) VIP Leasing & Finance Pvt. Ltd. having 36.94% shares

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

Branch Office: 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

Tel.: +91-98103-34801, 011-47633351, 011-61111215, E-mail: mkt@gsa.net.in

LLP Registration No. AAS-8863 (Formerly known as GSA & Associates)

Branches at Delhi, Gurugram, Akhnoor (Jammu), West Bengal

- (vii) Synergy Finlease Pvt. Ltd having 39.94% shares
  - (viii) Geo Loan Plans India Pvt. Ltd. having 49.89% shares
  - (ix) GPN Associates Pvt. Ltd. having 20.97 % shares
  - (x) Lavender Holdings Pvt. Ltd having 22.62% shares
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 4 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles 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 GSA & ASSOCIATES LLP**  
**Chartered Accountants**



**C.A. Manindra Kumar Tiwari**  
**Partner**  
**M. NO. 501419**  
**Peer Review No: 015959**  
**Udin: 24501419BKAAIO8931**

**Place: New Delhi**  
**Date: 06-11-2024**