



Panafic Industries 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

26th May, 2026

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 26th May, 2026 and submission of Audited Financial Results for the fourth Quarter and Financial Year ended on 31st March, 2026

Ref.: Regulation 30 and 33 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. 26th May, 2026 at 23, II Floor, North West Avenue, Club Road, West Punjabi Bagh, New Delhi - 110026, *inter alia*, **considered and approved** the following –

1. The Audited Financial Results for the fourth Quarter and Financial Year ended on 31st March, 2026 and Statutory Auditors Report thereon, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. The Audited Financial Statements of the Company for the Financial year ended 31st March, 2026.

Please find enclosed herewith the following as –

- (i) The Audited Financial Results of the Company for the fourth Quarter and Financial Year ended 31st March, 2026.
- (ii) Auditor's Report on the Financial Results for the Financial Year ended 31st March, 2026.
- (iii) Audited Statement of Assets and Liabilities as on 31st March, 2026.
- (iv) Cash Flow Statement for the Financial Year ended on 31st March, 2026.
- (v) Declaration in respect of Unmodified opinion of the Auditors pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

The above information will also be made available on the Company's website at www.panaficindustrialsltd.in





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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: - As above



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

Website: www.panaficindustrialsltd.in E-mail: panafic.industrials@gmail.com Tel: 011-25223461
STANDALONE BALANCE SHEET AS AT 31st March, 2026

(Rs in Lakhs)

| Statement of Assets and Liabilities | | Audited | Audited |
|-------------------------------------|--|---------------------------|---------------------------|
| | | As at 31st March, 2026 | As at 31st March, 2025 |
| A | ASSETS | | |
| 1 | Financial assets | | |
| | Cash and cash equivalents | 24.13 | 26.80 |
| | Loans | 1,151.51 | 1,325.84 |
| | Inventories | 261.35 | |
| | Other financial assets | | |
| | Total - Financial assets | 1,436.99 | 1,352.64 |
| 2 | Non-financial assets | | |
| | Current tax assets (net) | | |
| | Deferred tax assets (net) | 13.10 | 13.35 |
| | Property, plant and equipment | 1.23 | 1.23 |
| | Other non- financial assets | 40.48 | 45.32 |
| | Total - Non financial assets | 54.81 | 59.90 |
| | TOTAL - ASSETS | 1,491.80 | 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 small enterprises | 64.18 | 62.12 |
| | Enterprises Borrowings | 669 | 355.00 |
| | - Other financial liabilities | | |
| | Total - Financial liabilities | 733.18 | 417.12 |
| | Non financial liabilities | | |
| | Current tax liabilities(net) | | |
| | Other non-financial liabilities | 0.47 | 1.51 |
| | Total - Non financial liabilities | 0.47 | 1.51 |
| 2 | EQUITY | | |
| | Equity share capital | 821.25 | 821.25 |
| | Other equity | (63.10) | 172.66 |
| | Total - Equity | 758.15 | 993.91 |
| | TOTAL - LIABILITIES AND EQUITY | 1,491.80 | 1,412.54 |

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

Sarita Gupta

Sarita Gupta
Managing Director
DIN: 00113099

Date: 26.05.2026
Place: New Delhi





PANAFIC INDUSTRIALS LIMITED

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CIN: L45202DL1985PLC019746

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FINANCIAL AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(In Lakhs)

| | Quarter ended | | | Year ended | |
|--|-----------------|---------------|---------------|-----------------|---------------|
| | 31-Mar-26 | 31-Dec-25 | 31-Mar-25 | 31-Mar-26 | 31-Mar-25 |
| | Audited | Unaudited | Audited | Audited | Audited |
| Revenue from operations | | | | | |
| Interest income | 5.14 | 22.06 | 24.72 | 76.23 | 65.87 |
| Total revenue from operations | 5.14 | 22.06 | 24.72 | 76.23 | 65.87 |
| OTHER INCOME | - | - | - | - | - |
| TOTAL INCOME | 5.14 | 22.06 | 24.72 | 76.23 | 65.87 |
| EXPENSES | | | | | |
| Purchases | 510.42 | - | - | 510.42 | - |
| Change In Stock | (261.35) | - | - | (261.34) | - |
| Finance Cost | - | - | - | - | - |
| Impairment on financial instruments | (0.44) | - | 3.33 | (0.43) | 3.33 |
| Employee Benefits Expenses | 7.38 | 6.30 | 7.20 | 25.33 | 15.07 |
| Depreciation and Amortisation Expenses | - | - | - | - | - |
| Other expenses | 14.08 | 2.60 | 15.72 | 38.84 | 43.30 |
| TOTAL EXPENSES | 270.09 | 8.90 | 26.25 | 312.82 | 61.70 |
| Profit before exceptional items and tax | (264.95) | 13.16 | (1.53) | (236.59) | 4.17 |
| Exceptional items | - | - | - | - | - |
| Profit before tax | (264.95) | 13.16 | (1.53) | (236.59) | 4.17 |
| Tax expenses | | | | | |
| Current tax | - | - | - | - | 1.05 |
| Deferred tax credit/(charge) | - | - | - | 0.24 | 0.28 |
| PROFIT FOR THE PERIOD (A) | (264.95) | 13.16 | (1.53) | (236.83) | 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) | (264.95) | 13.16 | (1.53) | (236.83) | 2.84 |
| Paid up Equity Share Capital (Face value Re. 1 per share) | 821.25 | 821.25 | 821.25 | 821.25 | 821.25 |
| Other Equity | -63.11 | 171.3 | 158.11 | -63.10 | 172.66 |
| Earnings per equity share (Face value of Re. 1 each) | | | | | |
| Basic (in Rs.) | -0.32 | 0.02 | 0.00 | -0.29 | 0.00 |
| Diluted (in Rs.) | -0.32 | 0.02 | 0.00 | -0.29 | 0.00 |

1. The above results has been reviewed by the Audit committee and aproved by the board of directors in their meeting held on 26th May, 2026

2. The above Financial Results 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. Segment reporting is not applicable as the company activity falls within a single business segment.

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

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



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

Sarita Gupta

Sarita Gupta
Managing Director
DIN: 00113099

Place: New Delhi
Date : 26.05.2026



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WWW.PANAFICINDUSTRIALS LTD.IN E-mail: panafic.industrials@gmail.com Tel: 011-25223461
Audited Standalone Cash Flow Statement
For the Year ended 31st March 2026

(Rs.In Lakhs)

| Particulars | | |
|---|------------------|------------------|
| | 31 March 2026 | 31 March 2025 |
| A. Cash flows from operating activities | | |
| Profit before tax | (236.59) | 4.17 |
| Adjustments for: | | |
| Depreciation | | |
| Speculative loss | 0.24 | 0.28 |
| Impairment on Financial Instruments | | |
| Reversal of Provision | | |
| Bad debt | | |
| Operating Profit before working capital changes | (236.35) | 4.45 |
| (Increase)/ Decrease in loans & advances | 174.3 | -368.8 |
| (Increase)/ Decrease in other financial assets | | |
| (Increase)/ Decrease in other non-financial assets | -256.5 | -37.53 |
| Increase/ (Decrease) in other trade payables | 2.06 | 59.57 |
| Increase/ (Decrease) in other financial liabilities | 0.01 | 0 |
| Increase/ (Decrease) in other non-financial liabilities | (1.04) | 0.72 |
| Cash flows / (cash used in) Operations | (317.50) | -341.59 |
| Income Taxes Paid | - | - |
| Net Cash flows/ (cash used in) Operating Activities (A) | (317.50) | -341.59 |
| B. Cash Flows from Investing Activities | | |
| Investment in equity shares | - | - |
| Net Cash from Investing Activities (b) | | |
| C. Cash flows from financing activities | | |
| Proceeds/(Repayment) from Borrowings (other than debt securities) | 314 | 355 |
| Repayment of OCI | 0.83 | 1.72 |
| Net Cash from Financing Activities (C) | 314.83 | 356.72 |
| Net Increase/(decrease) in cash and cash equivalents (A+B+C) | (3) | 15.13 |
| Cash and cash equivalents at beginning of year | 26.80 | 11.67 |
| Cash and cash equivalents at end of year | 24.13 | 26.8 |

Notes :

- 1 The cash flow statement has been prepared under the Indirect method as set out in Indian Accounting Standards (Ind AS 7) statement of cash flow.
- 2 The significant accounting policies and notes to the financial statements form an integral part of the Cash Flow Statement.



Date: 26.05.2026
Place: New Delhi

On behalf of the Board of Directors
Panafic Industrial Limited

Sarita Gupta

Sarita Gupta
Managing Director
DIN : 00113099



SUDHIR AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Independent auditor's report on Standalone Annual Financial Results of the Company for the quarter and year ended March 31, 2026. Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Panafic Industrials Limited

1. Opinion

- A. We have audited the accompanying Standalone Financial Result of **Panafic Industrials Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
- B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements:
- presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind As ") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

3 Responsibilities of Management and those charged with Governance for Standalone Annual Financial Results



This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process

4 Auditor's Responsibilities for the Audit of the Standalone Financial Statements

- A. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- C. Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.
- D. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- E. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

5. Other Matters

The Statement includes the financial results for the quarter ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Sudhir Agarwal & Associates
Chartered Accountants
FRN 509930C



CA Apoorv Agarwal
(Partner)
M NO.571062
UDIN: 26571062PXXJR W 5584

Date: 26.05.2026

Place: New Delhi



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26th May, 2026

To
The General Manager,
Department of Corporate Services,
BSE Limited,
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Scrip Code – 538860

ISIN – INE655P01029

Sub.: - Submission of Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Audited Financial Results for the Financial year ended on 31st March, 2026.

Dear Sir/Madam,

Pursuant to the provision of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 and SEBI circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, it is hereby declared that the Statutory Auditors of the Company M/s. Sudhir Agarwal & Associates (FRN: 509930C), Chartered Accountants have issued an Audit Report with unmodified opinion on Annual Audited Financial Results for the Financial Year ended 31st March, 2026.

You are requested to kindly consider and take the same on your records.

Thanking You,

Yours faithfully,

For PANAFIC INDUSTRIALS LIMITED

Sarita Gupta

Sarita Gupta
Managing Director
DIN:00113099

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