

PASUPATI FINCAP LIMITED

Corporate Office: 3rd Floor, 56/33, Site-IV, Industrial Area, Sahibabad,
Ghaziabad, Uttar Pradesh- 201010

E-mail ID: pasupatifincaplimited@gmail.com

Ph: 9211515079

Website: www.pasupatifincap.co.in

CIN – L22207HR1996PLC033099

Dated: 13-11-2025

**The Secretary,
BSE Limited,
P.J. Tower, Dalal Street,
Mumbai –400 001**

Scrip Code: 511734

Symbol: PASUFIN

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting and submission of Un- Audited Standalone Financial Results for the quarter and half year ended September 30, 2025.

Ref.: Regulation 30, 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015 read with corresponding circulars and notifications issued thereunder.

We wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., on Thursday, 13th November 2025, commencing at 04:30 P.M. and concluding at 06: 40 P.M. inter alia, has:

1. Approved Standalone un-audited financial results of the Company for the quarter and half year ended September 30, 2025.
2. Reviewed and took on record the Limited Review Report on the Un-Audited Financial Results (Standalone) as provided by the Statutory Auditor of the Company for the quarter and half year ended September 30, 2025.

Please find enclosed herewith the Copies of the following:

- a. Un-Audited financial results (Standalone) for the quarter and half year ended September 30, 2025.
- b. Limited Report on Un-Audited Financial Results (Standalone) for the quarter and half year ended September 30, 2025.

Kindly take the information on records and oblige.

Thanking You,
Yours Faithfully,

For PASUPATI FINCAP LIMITED

**ANIL MALIK
(WHOLE TIME DIRECTOR)
DIN: 10948189**

Independent Auditor's Review Report on the Quarterly Unaudited Standalone and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**Board of Directors of
Pasupati Fincap Limited**

1. We have reviewed the accompanying statement of quarterly standalone Ind AS financial results of Pasupati Fincap Limited ('the Company') for the quarter ended September 30th, 2025, , and the year to date results for the period 1 April 2025 to September 30th, 2025, (the "Statement"), attached herewith, 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 Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' specified under Section 133 of the Companies Act, 2103 read with the relevant



rules issued there under and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Sahibabad
Dated: 13/11/2025



For V.R. Bansal & Associates
Chartered Accountants
Firm Registration No.:016534N

Rajan Bansal
Partner
Membership No.: 093591
UDIN No.: 25093591BMKWWX6516

PASUPATI FINCAP LIMITED

Registered Office : VILLAGE KAPRIWAS DHAUHERADISTT REWARI HARYANA, Haryana, India, 123106
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CIN:L22207HR1996PLC033099

UNAUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER, 2025

S.No	Particulars	Quarter Ended			Half Year Ended		(Rs In lakhs)
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	Year Ended 31-Mar-25 (Audited)
1	Income						
	Revenue from operations	5.33	-	-	5.33	0.08	-
	Other Income	-	-	-	-	-	0.08
	Total income	5.33	-	-	5.33	0.08	0.08
2	Expenses						
	(a) Cost of raw materials and components consumed	-	-	-	-	-	-
	(b) Purchases of traded goods	8.65	-	-	8.65	-	-
	(c) Changes in inventories of finished goods, work in progress and stock in trade	(3.47)	-	-	(3.47)	-	-
	(d) Employee benefits expenses	2.55	0.74	0.60	3.29	3.15	4.35
	(e) Finance costs	2.62	2.37	3.04	5.00	4.86	7.69
	(f) Depreciation and amortization expenses	0.01	0.01	0.01	0.03	0.02	0.06
	(g) Other expenses	1.83	4.16	1.53	5.99	21.80	23.18
	Total expenses	12.19	7.28	5.18	19.49	29.83	35.27
3	Profit/(Loss) before exceptional items and tax (1-2)	(6.86)	(7.28)	(5.18)	(14.16)	(29.75)	(35.19)
4	Exceptional Items	-	-	-	-	-	-
5	Tax expense						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax for earlier period	-	-	-	-	-	-
	(c) Deferred tax liability/(Assets)	-	-	-	-	-	-
	Total Tax Expenses	(6.86)	(7.28)	(5.18)	(14.16)	(29.75)	(35.19)
6	Net profit/ (loss) for the period (3-4-5)	(6.86)	(7.28)	(5.18)	(14.16)	(29.75)	(35.19)
7	Other comprehensive income						
	Other Comprehensive Income not to be reclaassified to profit or loss in subsequent periods						
	(a) Re-measurement gains/(losses) on defined benefits plans	-	-	-	-	-	-
	(b) Re-measurement gains on Investments [FVTOCI]	-	-	-	-	-	-
	(c) Income Tax Effect	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
8	Total Comprehensive Income for the Period (Net of tax) (6+7)	(6.86)	(7.28)	(5.18)	(14.16)	(29.75)	(35.19)
9	Paid up Equity Share capital (Face value of Rs. 10/- each)	470.00	470.00	470.00	470.00	470.00	470.00
10	Reserve (excluding revaluation reserve shown in the balance sheet)						(529.62)
11	Earnings per equity share (EPS)						
	a) Basic Earning Per Share (Rs.)	(0.15)	(0.15)	(0.11)	(0.30)	(0.63)	(0.75)
	b) Diluted Earning Per Share (Rs.)	(0.15)	(0.15)	(0.11)	(0.30)	(0.63)	(0.75)

Place: Sahibabad
Date: 13/11/2025



FOR PASUPATI FINCAP LIMITED

Anil Malik

Anil Malik
Whole-time director
DIN: 10948189

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Statement of Assets And Liabilities		(Rs. In lakhs)	(Rs. In lakhs)
		As at 30-Sept-25	As at 31-March-25
		(Unaudited)	(Audited)
A	ASSETS		
1	Non- Current Assets		
	Property, Plant and Equipment	0.06	0.09
	Financial Assets		
	I) Investments	-	-
	II) Trade Receivables	-	-
	III) Loans and Advances	-	-
	IV) Other financial assets	-	-
	Other non-current assets	-	-
		0.06	0.09
2	Current Assets		
	Inventories	3.47	-
	Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	6.29	-
	iii) Cash and Cash equivalents	1.40	0.08
	v) Short-term Loans and Advances	-	-
	vi) Others	-	-
	Current Tax Assets (Net)	-	-
	Other Current Assets	6.05	4.89
		17.20	4.98
	Total Assets	17.26	5.06
B	EQUITY AND LIABILITY		
1	Equity		
	Equity Share Capital	470.00	470.00
	Other Equity	(543.76)	(529.62)
	Equity attributable to equity holders of the Company	(73.76)	(59.62)
2	Liabilities		
	Non- current liabilities		
	Financial Liabilities		
	i) Long Term Borrowings	70.39	60.15
	ii) Other Financial Liabilities	-	-
	Provisions	-	-
	Other Long Term Liabilities	-	-
	Total Non Current Liabilities	70.39	60.15
	Current liabilities		
	Financial Liabilities		
	i) Short Term Borrowings	2.86	1.59
	ii) Trade Payables		
	Total Outstanding dues of Micro and Small and Enterprises	6.11	-
	Total Outstanding dues of creditors other than Micro and Small Enterprises	3.64	-
	iii) Other financial liabilities	7.08	2.09
	Other Current liabilities	0.94	0.85
	Provisions	-	-
	Current tax liabilities (Net)	-	-
		20.63	4.53
	Total Equity and Liabilities	17.26	5.06

Place: Sahibabad
Date: 13/11/2025



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	Half Year ended September 30,2025	(Rs. In lakhs) Half Year ended September 30,2024
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (loss) before Income tax	(14.16)	(29.75)
Adjustments to reconcile profit before tax to net cash flows		
Depreciation	0.03	0.02
Intrest expenses	4.90	4.86
Operating Profit before working capital changes	(9.23)	(24.87)
Movement in working capital		
(Increase)/ Decrease in other non-current financial assets	-	0.61
(Increase)/ Decrease in other financial assets	-	
(Increase)/ Decrease in Current Asset	(1.16)	(3.78)
(Increase)/ Decrease in Trade receivable	(6.26)	6.18
Increase/ (Decrease) Trade payables	9.75	-
Increase/ (Decrease) Inventories	(3.47)	-
Increase/ (Decrease) in other current financial liabilities	4.99	-
Increase/ (Decrease) in other current liabilities	0.09	1.10
Increase/ (Decrease) in Short term borrowings		
Cash generated from operations	(5.29)	(20.77)
Income tax paid (net of refunds)	-	-
Net Cash flow from Operating Activities (A)	(5.29)	(20.77)
B. CASH FLOWS FROM INVESTING ACTIVITIES	-	-
Net Cash flow from/(used) in Investing Activities (B)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Financial Charges	(4.90)	(4.86)
Proceeds from Short term borrowings	11.51	25.70
Net Cash Flow from/(used) in Financing Activities (C)	6.61	20.84
Net increase / (decrease) in cash and cash equivalents (A+B+C)	1.32	0.08
Cash and cash equivalents at the beginning of the year	0.08	0.20
Cash and Cash Equivalents at the end of the year	1.40	0.27

Notes :

- The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows".
- Components of cash and cash equivalents :-

Cash and cash equivalents

Balance with banks

In Current Account

As at September 30, 2025	As at September 30, 2024
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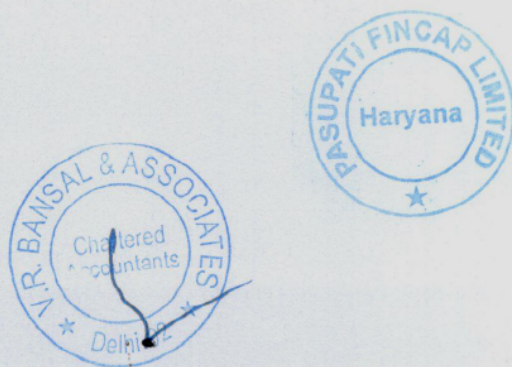
1.40	0.27
1.40	0.27

FOR PASUPATI FINCAP LIMITED

Anil Malik

Anil Malik
Whole-time director
DIN: 10948189

Place: Sahibabad
Date: 13/11/2025



Notes:

1. The above financial results of Pasupati Fincap Limited ('the Company ') have been prepared in accordance with the Indian Accounting Standards (Ind AS)— 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act,2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 and the Companies (Indian Accounting Standards) Rules,2016.
2. Corresponding figures of previous year/quarters has been re-grouped/re-classified whenever necessary.
3. Pursuant to the execution of the Share Purchase Agreement (SPA) between the existing promoters & promoter' group with Mr. Dinesh Pareekh (Acquirer) , 5,40,900 (Five Lakh Forty Thousand Nine Hundred) share have been transferred to Mr. Dinesh Pareekh (hereinafter referred to as the "Acquirer" or "Promoter" after Reclassification ".) Further 2025 shares have been tendered through open offer and his current holding is 5,42,925 equity shares of Rs. 10/- each. The Company has complied with Regulation 31A(10) of SEBI (LODR) Regulations, 2015, after completion of the open offer and Letter of offer dated December 11, 2024 pursuant to the provisions of SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011, in this respect.
4. Disclosure requirements of Indian Accounting Standards (Ind AS-108) "Operating Segments", issued by the Institute of Chartered Accountants of India are not applicable to the Company.
5. The Company is primarily engaged in the business of plastic moulding components and electrical-insulating plastic fittings, spinning man-made and blended fibres, producing miscellaneous Plastic Products, Home Furnishing , Metal Components and Plastic Wastes.
6. The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 13th, November 2025. Limited Review under the Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company. The Statutory Auditors have expressed an unmodified opinion on these standalone financial statements.

FOR PASUPATI FINCAP LIMITED

Anil Malik

Anil Malik
Whole-time director
DIN: 10948189

Place: Sahibabad
Date: 13/11/2025

