

PASUPATI FINCAP LIMITED

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

E-mail ID: pasupatifincaplited@gmail.com

Ph: 9211515079

Website: www.pasupatifincap.co.in

CIN – L22207DL1996PLC461661

Date: 09.02.2026

To,

Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai –400 001

Scrip Code: 511734

Symbol: PASUFIN

Dear Sir/Madam,

Sub: Outcome of the Board Meeting.

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

Dear Sir / Madam,

We wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., on Monday, 09th January 2026, commencing at 10:00 A.M. and concluding at 07:15 P.M. inter alia, to consider the following matters:

1. Approved Standalone un-audited financial results of the Company for the quarter ended December 31, 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 ended December 31, 2025.
3. Recommended the Scheme of Arrangement of Reduction of Share Capital of the Company due to accumulated business losses, subject to the approval of the shareholders at an Extra-

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Ordinary General Meeting (EGM) and requisite approvals from statutory and regulatory authorities.

Since the Scheme **solely provides for writing off accumulated losses against the share capital of the listed Company applied uniformly across all shareholders on a pro-rata basis**, the Company **does not fall under the requirement of obtaining prior approval of the Stock Exchanges** under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As stipulated in **Regulation 37(6)(b)**, the requirements of Regulation 37 relating to obtaining a No-Objection/Observation Letter from the Stock Exchanges are **not applicable** to such a draft Scheme, and accordingly, the Scheme may be filed with the recognized Stock Exchanges for the purpose of disclosures only, without the need for prior approval of the Stock Exchanges.

4. Approve the change of name of the Company from Pasupati Fincap Limited to Harmanshi Appliances Co Limited, subject to the approval of the shareholders at the ensuing Extra-Ordinary General Meeting (EGM) and requisite approvals from statutory and regulatory authorities.
5. Approved Notice convening the (01/2025-26) Extra-Ordinary General Meeting of the Company to be held on Thursday, 12th March, 2026 at 12:00 P.M. (IST Time) through Video Conferencing / Other Audio Visual Means (OAVM) mode, and to issue the same to all stakeholders.
6. Appointed M/s. Akash & Co., Company Secretaries, Practicing Company Secretary, having Membership No. F13219, as the Scrutiniser for the remote e-voting and voting during the AGM, in a fair and transparent manner, pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014.
7. Company has fixed Friday, 06th March 2026 as the “Cut-off Date” for the purpose of determining the Members eligible to remote e-voting on the resolutions set out in the Notice of the (01/2025-26) Extra-Ordinary General Meeting and to attend the General Meeting.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in compliance with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we are enclosing following:

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- a) Statement showing the Un-Audited financial results (Standalone) for the quarter ended December 31, 2025, together with the limited review report thereon as provided by the Statutory Auditor of the Company (Annexure – I).

- b) Details of Reduction of Share Capital (Annexure – II).

Kindly take the information on records and oblige.

Yours faithfully,

For PASUPATI FINCAP LIMITED

Anil Malik
(Whole Time Director)
DIN: 10948189



V.R. BANSAL & ASSOCIATES

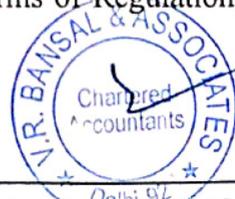
Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi - 110092
 Ph.: 22016191, 22433950, Mob.: 9810052850, 9810186101
 E-mail: audit@cavrb.com, cavrbansals@gmail.com
 Website: www.cavrb.com

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 December 31st, 2025, and the year to date results for the period 1 April 2025 to December 31st, 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, 2013 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: Delhi
Dated:09/02/2026



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

Rajan Bansal
*Rajan Bansal
Partner

Membership No.: 093591

UDIN No.: 26093591E0KWVY9885

PASUPATI FINCAP LIMITED

Registered Office : Shop No. 37 Shanker Market, Connaught Place, Janpath, Central Delhi, New Delhi, India, 110001
 Corporate Office Address: 3RD FLOOR 56/33,SITE IV INDUSTRIAL AREA,I.E.SAHIBABAD,GHAZIABAD,GHAZIABAD,Uttar Pradesh,India,201010
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**UNAUDITED STANDALONE FINANCIALS RESULTS
 FOR THE QUARTER ENDED AND NINE MONTH ENDED DECEMBER, 2025**

(Rs In lakhs)

S.No	Particulars	Quarter Ended			Nine month Ended		Year Ended
		31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)
1	Income						
	Revenue from operations	3.62	5.33	-	8.95	-	-
	Other Income	-	-	-	-	0.08	0.08
	Total income	3.62	5.33	-	8.95	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	2.55	0.60	5.84	3.75	4.35
	(e) Finance costs	3.08	2.62	0.63	8.08	5.49	7.69
	(f) Depreciation and amortization expenses	0.01	0.01	0.02	0.04	0.04	0.06
	(g) Other expenses	2.56	1.83	0.58	8.55	22.38	23.18
	Total expenses	11.67	12.19	1.83	31.16	31.66	35.27
3	Profit/(Loss) before exceptional items and tax (1-2)	(8.05)	(6.86)	(1.83)	(22.21)	(31.58)	(35.19)
4	Exceptional Items	-	-	-	-	-	-
5	Tax expense						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax for earlier period	-	-	-	-	-	-
	(c) Deferred tax liability/(Assets)	-	-	-	-	-	-
6	Net profit/ (loss) for the period (3-4-5)	(8.05)	(6.86)	(1.83)	(22.21)	(31.58)	(35.19)
7	Other comprehensive income						
	Other Comprehensive Income not to be reclassified 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)	-	-	-	-	-	-
8	Total Comprehensive Income for the Period (Net of tax) (6+7)	(8.05)	(6.86)	(1.83)	(22.21)	(31.58)	(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.)	(0.17)	(0.15)	(0.04)	(0.47)	(0.67)	(0.75)
	b) Diluted Earning Per Share (Rs.)	(0.17)	(0.15)	(0.04)	(0.47)	(0.67)	(0.75)

Place: Delhi
 Date:-09/02/2026



For Pasupati Fincap Limited
Anil Malik
 Anil Malik
 Whole-time director
 DIN:10948189



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**STATEMENT OF UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES
FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025**

S.No	Particulars	Quarter Year Ended			Nine Month Ended		(Rs In lakhs)
		31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	Year Ended 31-Mar-25 (Audited)
1	Segment Revenue						
	a) Trading in Fabric Items						
	b) Trading in plastic products	3.62	-	-	3.62	-	-
	Total	-	5.33	-	5.33	-	-
	Less: Inter segment revenue	3.62	5.33	-	8.95	-	-
	Total Segment Revenue	-	-	-	-	-	-
		3.62	5.33	-	8.95	-	-
2	Segment Results						
	a) Trading in Fabric Items						
	b) Trading in plastic products	0.15	-	-	0.14	-	-
	Total	(0.28)	0.16	-	(0.12)	-	-
	Add: i) Other Un-allocable Income	(0.13)	0.16	-	0.02	-	-
	Less: i) Finance Cost	-	-	-	-	0.08	0.08
	ii) Other Un-allocable Expenses	2.80	2.62	0.63	7.80	5.49	7.69
	iii) Exceptional item	5.12	4.39	1.20	14.43	26.17	27.58
	Total Profit before Tax	-	-	-	-	-	-
		(8.05)	(6.86)	(1.83)	(22.21)	(31.58)	(35.19)
3	Segment Assets						
	a) Trading in Fabric Items						
	b) Trading in plastic products	3.80	3.47	-	3.80	-	-
	Total	6.29	6.29	-	6.29	-	-
	c) Unallocable Assets	10.09	9.76	-	10.09	-	-
	Total Assets	10.64	7.50	5.29	10.64	5.29	5.06
		20.73	17.26	5.29	20.73	5.29	5.06
4	Segment Liabilities						
	a) Trading in Fabric Items						
	b) Trading in plastic products	3.64	3.64	-	3.64	-	-
	Total	6.38	6.11	-	6.38	-	-
	c) Unallocable Liabilities	10.02	9.75	-	10.02	-	-
	Total liabilities from (continuing and discontinued operations)	92.53	81.27	61.30	92.53	61.30	64.68
		102.55	91.02	61.30	102.55	61.30	64.68

Place: Delhi
Date: 09/02/2026



For Pasupati Fincap Limited

Anil Malik

Anil Malik
Whole-time director
DIN:10948189



Notes :

- 1 The above financial results of Pasupati Finecap 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 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.
- 3 **Segment Reporting**
The segment reporting of the Company has been prepared in accordance with Ind AS-108, "Operating Segment" (specified under the section 133 of the Companies Act 2013 (the Act) read with Companies (Indian Accounting Standards) Rule 2015 (as amended from time to time) and other relevant provision of the Act). For management purposes, the Company is organized into business units based on its products and services and has two reportable segments as follows:
 - a) **Operating Segments :**
Trading in Plastic Products
Trading in Fabric Items
 - b) **Identification of Segments:**
The Board of Directors monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. Operating segments have been identified on the basis of the nature of product / services and have been identified as per the quantitative criteria specified in the Ind AS.
- 4 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 9th , February 2026.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.
- 5 Corresponding figures of previous year/quarters has been re-grouped/re-classified whenever necessary.

Place:Delhi
Date: 09/02/2026



FOR PASUPATI FINECAP LIMITED

Anil Malik

Anil Malik
Whole-Time director
DIN-10948189



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Annexure – II

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S. No.	Particulars	Details
1	Details and reasons for restructuring	The proposed Scheme of capital reduction of the issued, subscribed and paid-up share capital of the Company contemplates the cancellation and extinguishment of 44,65,000 (Forty-Four Lakh Sixty-Five Thousand) fully paid-up equity shares of ₹10 (Rupees Ten only) each on a pro-rata basis. The cancellation of these equity shares is being undertaken to realign and reorganise the equity capital structure of the Company, thereby better reflecting the current capital base. The Board of Directors believes that this capital reduction is necessary to set off the past year(s) accumulated losses to give a true and fair view of the Company's financial position.
2	Quantitative and/ or qualitative effect of restructuring	The proposed capital reduction will result in a reduction of the Company's paid-up equity share capital from ₹4,70,00,000 (Rupees Four Crores Seventy Lakhs Only) comprising 47,00,000 equity shares of ₹10 each to ₹23,50,000 (Rupees Twenty-Three Lakh Fifty Thousand Only) comprising 2,35,000 equity shares of ₹10 each, by cancelling and extinguishing 44,65,000 (Forty-Four Lakh Sixty-Five Thousand) equity shares on a pro-rata basis. As a consequence of this cancellation, the Company proposes to set off ₹4,65,00,000 (Rupees

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		<p>Four Crores Sixty-Five Lakh Only) out of the accumulated losses totaling ₹5,29,62,249.50 (Rupees Five Crores Twenty-Nine Lakhs Sixty-Two Thousand Two Hundred Forty-Nine and Fifty Paise Only) against the reduced share capital, resulting in a significant reduction of accumulated losses on the Company's balance sheet. The restructuring is intended to improve the net worth of the Company and present a clearer and more accurate depiction of its financial position by eliminating a substantial portion of past losses. Qualitatively, the capital structure will be simplified, with the relative shareholding percentages of all continuing shareholders remaining unchanged, and no consideration paid to shareholders for the cancelled shares. This will enhance the financial ratios and overall capital efficiency of the Company without impacting the economic interest of existing shareholders.</p>
3	Details of benefit, if any, to the promoter/promoter group/group companies from such proposed restructuring	<p>No benefit will accrue to the promoter/Promoter group/group companies from the proposed scheme of capital reduction.</p>
4	Brief details of change in shareholding pattern (if any) of all entities	<p>After cancellation of 44,65,000 equity shares on a pro-rata basis, the total paid-up share capital of the Company will be 2,35,000 equity shares of ₹10 each.</p> <p>The shareholding pattern post reduction will be adjusted so that the percentage shareholding of each existing shareholder remains the same as before the reduction.</p>