

## PASUPATI FINCAP LIMITED

127-128, 1<sup>ST</sup> FLOOR, TRIBHUVAN COMPLEX,  
ISHWAR NAGAR, MATHURA ROAD  
NEW DELHI – 110065 (INDIA)  
Ph: 47632200, Fax :91-11-23316441,23325582  
Website : [www.pasupatifincap.co.in](http://www.pasupatifincap.co.in)  
CIN – L70100HR1996PLC033099

**Dated: 13-11-2024**

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

Dear Sir,

**Sub: Unaudited Financial Results of the Company for the Quarter /Half Year ended 30-09-2024**

This is to inform you that Board of Directors of the Company has approved the unaudited Financial Results of the Company for the quarter / half year ended on 30-09-2024 in its meeting duly held on 13-11-2024. A copy of the same is enclosed for your record please.

The above information may be treated as compliance of Regulation 33 of SEBI LODR, 2015.

Kindly take the information on records and oblige.

**For Pasupati Fincap Ltd**

VIDIT JAIN Digitally signed by VIDIT JAIN  
Date: 2024.11.13 16:09:27  
+05'30'

**VIDIT JAIN  
DIRECTOR  
DIN: 01347588**

**Encl:- AA**

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**REGD. OFFICE : VILLAGE KAPRIVAS, DHARUHERA (DISTT. REWARI) HARYANA  
PHONE : 01274-267257, 267258**



# V.R. BANSAL & ASSOCIATES

Chartered Accountants

B-11, Sector-2, Noida (UP) 201301

Ph.: 0120-4522970, 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 September 30<sup>th</sup>, 2024, and the year to date results for the period 1 April 2024 to September 30<sup>th</sup>, 2024, (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.

### Other Matters

5. The review of standalone unaudited financial results for the quarter and half year ended September 30, 2023, Quarter ended June 2024 and audit of the financial statements of the Company for the year ended March 31, 2024, was carried out and reported by M/s SANTOSH SUSHAMA KESHRI & CO., Chartered Accountants having firm registration no. 021629N, who have expressed unmodified conclusion on financial results vide their reports dated November 08, 2023 and August 14, 2024 and an unmodified opinion on those standalone financial statements /financial result vide their report dated May 22, 2024 respectively , whose reports have been furnished to us and which have been relied upon by us for the purpose of review of the statement. Our conclusion is not modified in respect of above matters so far as figures reported for the quarter and half year ended 30<sup>th</sup> September, 2023, quarter ended 30<sup>th</sup> June 2024 and for the year ended 31<sup>st</sup> March 2024.

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



Rajan Bansal  
Partner

Membership No.: 093591

UDIN No.: 24093591BKFJWS2507

Place: Delhi  
Dated: 13/11/2024

**PASUPATI FINCAP LIMITED**

Registered Office : VILLAGE KAPRIWAS DHAUHERADISTT REWARI HARYANA, Haryana, India, 000000

CIN:L70100HR1996PLC033099

**UNAUDITED STANDALONE FINANCIALS RESULTS  
FOR THE QUARTER ENDED SEPTEMBER, 2024**

(Rs In lakhs)

S.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1	<b>Income</b>						
	Revenue from operations	-	0.08	3.50	0.08	3.50	6.50
	Other Income	-	-	-	-	-	-
	<b>Total income</b>	-	<b>0.08</b>	<b>3.50</b>	<b>0.08</b>	<b>3.50</b>	<b>6.50</b>
2	<b>Expenses</b>						
	(a) Cost of raw materials and components consumed	-	-	-	-	-	-
	(b) Purchases of traded goods	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	(d) Employee benefits expenses	0.60	2.55	3.15	3.15	5.32	10.56
	(e) Finance costs	3.04	1.82	0.01	4.86	0.01	2.73
	(f) Depreciation and amortization expenses	0.01	0.01	0.01	0.02	0.01	0.03
	(g) Other expenses	1.53	20.27	0.19	21.80	0.69	4.70
	<b>Total expenses</b>	<b>5.18</b>	<b>24.65</b>	<b>3.36</b>	<b>29.83</b>	<b>6.03</b>	<b>18.02</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>(5.18)</b>	<b>(24.57)</b>	<b>0.14</b>	<b>(29.75)</b>	<b>(2.53)</b>	<b>(11.52)</b>
4	<b>Exceptional Items</b>						
5	<b>Tax expense</b>						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax for earlier period	-	-	-	-	-	-
	(c) Deferred tax liability/(Assets)	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>(5.18)</b>	<b>(24.57)</b>	<b>0.14</b>	<b>(29.75)</b>	<b>(2.53)</b>	<b>(11.52)</b>
6	<b>Net profit/ (loss) for the period (3-4-5)</b>	<b>(5.18)</b>	<b>(24.57)</b>	<b>0.14</b>	<b>(29.75)</b>	<b>(2.53)</b>	<b>(11.52)</b>
7	<b>Other comprehensive income</b>						
	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	<b>Total Comprehensive Income for the Period (Net of tax) (6+7)</b>	<b>(5.18)</b>	<b>(24.57)</b>	<b>0.14</b>	<b>(29.75)</b>	<b>(2.53)</b>	<b>(11.52)</b>
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)						(494.43)
11	<b>Earnings per equity share (EPS)</b>						
	a) Basic Earning Per Share (Rs.)	(0.11)	(0.52)	0.00	(0.63)	(0.05)	(0.25)
	b) Diluted Earning Per Share (Rs.)	(0.11)	(0.52)	0.00	(0.63)	(0.05)	(0.25)

For Pasupati Fincap Limited



Director

Place: New Delhi

Date:- 13th November, 2024



**PASUPATI FINCAP LIMITED**

Registered Office : VILLAGE KAPRIWAS DHAUHERADISTT REWARI HARYANA, Haryana, India, 000000

CIN:L70100HR1996PLC033099

Statement of Assets And Liabilities		(Rs. In lakhs)	
		As at 30-Sept-24	As at 31-March-24
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non- Current Assets</b>		
	Property, Plant and Equipment	0.12	0.14
	Financial Assets		
	I) Investments	-	-
	II) Trade Receivables	-	-
	III) Loans and Advances	-	-
	IV) Other financial assets		0.61
	Other non-current assets	-	-
		<b>0.12</b>	<b>0.75</b>
2	<b>Current Assets</b>		
	Inventories	-	-
	Financial Assets		
	i) Investments		
	ii) Trade Receivables	-	6.17
	iii) Cash and Cash equivalents	0.27	0.20
	v) Short-term Loans and Advances	-	-
	vi) Others	-	-
	Current Tax Assets (Net)	-	-
	Other current assets	4.71	0.93
		<b>4.98</b>	<b>7.30</b>
	<b>Total Assets</b>	<b>5.10</b>	<b>8.05</b>
<b>B</b>	<b>EQUITY AND LIABILITY</b>		
1	<b>Equity</b>		
	Equity Share Capital	470.00	470.00
	Other Equity	(524.19)	(494.43)
	<b>Equity attributable to equity holders of the Company</b>	<b>(54.19)</b>	<b>(24.43)</b>
2	<b>Liabilities</b>		
	<b>Non- current liabilities</b>		
	Financial Liabilities		
	i) Long Term Borrowings	48.02	21.71
	ii) Other Financial Liabilities	-	-
	Provisions	-	-
	Other Long Term Liabilities	-	-
	<b>Total Non Current Liabilities</b>	<b>48.02</b>	<b>21.71</b>
	<b>Current liabilities</b>		
	Financial Liabilities		
	i) Short Term Borrowings	1.59	2.20
	iii) Other financial liabilities	9.67	8.57
	Other Current liabilities		
	Provisions	-	-
	Current tax liabilities (Net)	-	-
		<b>11.27</b>	<b>10.77</b>
	<b>Total Equity and Liabilities</b>	<b>5.10</b>	<b>8.05</b>

Place : New Delhi

Date:13/11/2024

FOR PASUPATI FINCAP LIMITED

Directors



**PASUPATI FINCAP LIMITED**

Registered Office : VILLAGE KAPRIWAS DHAUHERADISTT REWARI HARYANA, Haryana, India, 000000  
CIN:L70100HR1996PLC033099

	(Rs. In lacs)	
	Half Year ended September 30,2024	Half Year ended September 30, 2023
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/ (loss) before Income tax	(29.75)	(2.52)
Adjustments to reconcile profit before tax to net cash flows		
Depreciation	0.02	0.01
Intrest expenses	4.86	0.01
<b>Operating Profit before working capital changes</b>	<b>(24.87)</b>	<b>(2.50)</b>
Movement in working capital		
(Increase)/ Decrease in other non-current financial assets	0.61	-
(Increase)/ Decrease in current financial assets		(3.50)
(Increase)/ Decrease in Current Asset	(3.78)	-
(Increase)/ Decrease in Trade receivable	6.18	
Increase/ (Decrease) Trade payables	-	0.12
Increase/ (Decrease) in other current financial liabiliites		
Increase/ (Decrease) in other current liabiliites	1.10	0.70
Increase/ (Decrease) in Short term borrowings		
<b>Cash generated from operations</b>	<b>(20.77)</b>	<b>(5.18)</b>
Income tax paid (net of refunds)	-	-
<b>Net Cash flow from Operating Activities (A)</b>	<b>(20.77)</b>	<b>(5.18)</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Loans and advances taken (Net)	-	-
Purchase of Fixed assets		(0.18)
<b>Net Cash flow from/(used) in Investing Activities (B)</b>	<b>-</b>	<b>(0.18)</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Financial Charges	(4.86)	(0.01)
Proceeds from Short term borrowings	25.70	5.25
<b>Net Cash Flow from/(used) in Financing Activities (C)</b>	<b>20.84</b>	<b>5.24</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>0.08</b>	<b>(0.12)</b>
Cash and cash equivalents at the beginning of the year	0.20	0.19
<b>Cash and Cash Equivalents at the end of the year</b>	<b>0.27</b>	<b>0.07</b>

**Notes :**

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

2 Components of cash and cash equivalents :-

	As at September 31, 2024	As at September 31, 2023
<b>Cash and cash equivalents</b>		
Balance with banks		
In Current Account	0.27	0.07
Cash in Hand		
	<b>0.27</b>	<b>0.07</b>

FOR PASUPATI FINCAP LIMITED

  
DIRECTOR

Place: New Delhi  
Date:13/11/2024



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 During the year, trading of securities of the Company was suspended on the Stock Exchange (i.e. BSE Limited) due to penal reason, however the suspension of trading of securities has been revoked on June 03, 2024.
- 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 above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 13th , November 2024.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.

Place: New Delhi  
Date: 13th November,2024

FOR PASUPATI FINCAP LIMITED

  
DIRECTOR



## **PASUPATI FINCAP LIMITED**

127-128, 1<sup>st</sup> FLOOR, TRIBHUVAN COMPLEX, ISHWAR NAGAR,  
MATHURA ROAD NEW DELHI – 110065 (INDIA)  
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**CIN – L70100HR1996PLC033099**

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF PASUPATI FINCAP LIMITED AT ITS MEETING DULY HELD ON WEDNESDAY 13<sup>th</sup> DAY OF NOVEMBER, 2024 AT THE CORPORATE OFFICE OF THE COMPANY AT 127-128, 1<sup>st</sup> FLOOR, TRIBHUVAN COMPLEX, ISHWAR NAGAR, MATHURA ROAD, NEW DELHI-110065**

“**RESOLVED THAT** as per Regulation 33 of the Listing Regulations,2015, the Unaudited Financial Results for the 2<sup>nd</sup> Quarter / Half year ended on September 30, 2024, copy of which are placed before the meeting, having being scrutinized and approved are recommended for submission to the Stock Exchange duly signed by Mr. Vedit Jain, Director (DIN: 01347588) of the Company.”

**For Pasupati Fincap Ltd**

*vrinda Jain.*

**VRINDA JAIN  
DIRECTOR  
DIN: 06641054**