

PACHELI INDUSTRIAL FINANCE LIMITED

Regd Office: C-001, Prathamesh Horizon, New Link Road, Borivali (W) Mumbai 400092
Corp. Office: J-71, Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, New Delhi-110062
Email: pacheliindustrialfinance@gmail.com Mob: 8294697644
CIN: L74110MH1985PLC037772

Date: February 14th, 2025

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.

Subject: Integrated Filling (Financials) for Quarter & Nine Months ended December 31st 2024

Dear Sir/ Madam,

Pursuant to SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185, dated December 31st, 2024, read with BSE Circular No. 20250102-4. Please find enclosed Integrated Filling (Financials) for the Quarter and Nine Months ended December 31, 2024.

Please note that aforesaid information will also be available on the Company's website at www.pifl.in

You are requested to take the above information on records and upload the same on your respective websites.

Thanking you. Yours faithfully,

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

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by Piyush
Date: 2025.02.14
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**PIYUSH
Managing Director
DIN No: 10727781**

Enclosed: As stated

PACHELI INDUSTRIAL FINANCE LIMITED

Regd Office: C-001, Prathamesh Horizon, New Link Road, Borivali (W) Mumbai 400092
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CIN: L74110MH1985PLC037772

B.	Statement Of Deviation/Variation In Utilisation Of Funds Raised In IPO Of The Company	Not Applicable, as the Company has not raised funds during the quarter ended as on December 31, 2024
C.	Quarterly disclosure on Outstanding Default on Loans and Debt Securities	Not Applicable, as the Company has not defaulted on Loan and Debt Securities outstanding as on December 31, 2024
D.	Disclosure of Related Party Transactions (Applicable only for half yearly Filings i.e., 2 nd and 4 th Quarter)	Not applicable for current Quarter
E.	Statement on Impact of Audit Qualifications (for Audit Report with modified opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for annual filing i.e., 4th quarter)	Not applicable for current Quarter

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

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by Piyush
Date: 2025.02.14
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PIYUSH
Managing Director
DIN No: 10727781

Date: 14.02.2025

PACHELI INDUSTRIAL FINANCE LIMITED
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Email Id: pacheliindustrialfinance@gmail.com , Contact no: 8294697644
Website: https://www.pifl.in/
CIN: L74110MH1985PLC037772

Standalone Un-audited Financial Results for the Quarter and Nine Months ended on December 31, 2024- Ind-AS Compliant (Non-NBFC)

(Rs. in Lakhs)

Particulars	Three Months Ended			Nine Months Ended		Year Ended
	Current Quarter	Previous Quarter	Corresponding Quarter	Current Quarter	Corresponding Quarter	Year to Date
	01.10.2024 to 31.12.2024	01.07.2024 to 30.09.2024	01.10.2023 to 31.12.2023	01.04.2024 to 31.12.2024	01.04.2023 to 31.12.2023	01.04.2023 to 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue from operations	-	-	58.520	7.652	58.520	106.847
II Other income	-	-	41.364	-	41.364	-
III Total Income	-	-	99.884	7.652	99.884	106.847
IV Expenses						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Change in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee benefits expense	0.450	0.450	0.450	1.200	0.965	1.465
Finance costs	-	-	42.083	-	42.083	-
Depreciation and amortisation expense	-	-	0.024	-	0.042	-
Other expenses	20.211	475.694	52.940	502.771	55.311	104.116
Total expenses	20.661	476.144	95.497	503.971	98.401	105.581
V Profit/(loss) before exceptional items and tax (I- IV)	(20.661)	(476.144)	4.387	(496.319)	1.483	1.267
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before extraordinary items and tax(V-VI)	(20.661)	(476.144)	4.387	(496.319)	1.483	1.267
VIII Extra ordinary item	-	-	-	-	-	-
IX Profit Before Tax (VII-VIII)	(20.661)	(476.144)	4.387	(496.319)	1.483	1.267
X Tax expense:						
(1) Current tax	-	-	-	-	-	0.744
(2) Deferred tax	-	-	-	-	-	-
Total tax expenses	-	-	-	-	-	0.744
XI Profit (Loss) for the period from continuing operations (VII- VIII)	(20.661)	(476.144)	4.387	(496.319)	1.483	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)	(20.661)	(476.144)	4.387	(496.319)	1.483	0.523
XVI Other Comprehensive Income	-	-	-	-	-	-
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	-	-	-	-	-	-
XVII Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(20.661)	(476.144)	4.387	(496.319)	1.483	0.523
XVIII Paid up equity share capital (Face value Rs. 10/- per share)	51,888.355	51,888.355	373.210	51,888.355	373.210	373.205
XIX Earnings per equity share (for continuing operation):						
(1) Basic	(0.004)	(0.092)	0.118	(0.096)	0.040	0.014
(2) Diluted	(0.004)	(0.092)	0.118	(0.096)	0.040	0.014
XX Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						

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Notes :

- (1) The above unaudited financial results for the quarter and Nine months ended December 31, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on February 14, 2025.
- (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 Nine months ended December 31, 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 Complaints :**
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : 0
Unresolved at the end of the quarter : 0
- (6) The company is primarily engaged in a single reportable segment.
- (7) 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 Nine months ended December 31, 2024 compliant with Ind AS:

Nature of Adjustments	Quarter ended December 31, 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	(20.661)
Other Comprehensive period (net of tax)	-
Total Comprehensive Income/ Equity as per Ind AS	(20.661)

- (8) 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

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by Piyush
Date: 2025.02.14
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PIYUSH
Managing Director
DIN:10727781

Date: 14-02-2025
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 ENDED DECEMBER 31ST, 2024 OF PACHELI INDUSTRIAL FINANCE LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Sunshine Capital Limited for the quarter ended 31.12.2024. 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.

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular 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 in accordance with the Standard on Review Engagement (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 provide 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, subject to the matter given in Emphasis of matter nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results prepared in accordance with applicable accounting standards i.e. Ind AS, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatements.

For N K BHAT & ASSOCIATES
Chartered Accountants

Narayan
Krishna Bhat

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Narayan Krishna Bhat
Date: 2025.02.14
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(N K Bhat)

Partner

M. NO. 085136

UDIN: 25085136BMINUF4618

Place: New Delhi

Date: 14-02-2025

PACHELI INDUSTRIAL FINANCE LIMITED

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CIN: L74110MH1985PLC037772

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2024 - Ind-AS Compliant (Non-NBFC)

(IN LAC)

Particulars			Three Months Ended			Nine Months Ended		Year Ended
			CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDIN G QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
			01.10.2024 to 31.12.2024 ()	01.07.2024 to 30.09.2024 ()	01.10.2023 to 31.12.2023 ()	01.04.2024 to 31.12.2024 ()	01.04.2023 to 31.12.2023 ()	01.04.2023 to 31.03.2024 ()
			unaudited	unaudited	unaudited	unaudited	unaudited	Audited
		Income:						
	I	Revenue from operations				7.652		106.847
	II	Sale of shares						
	III	Other income						
	IV	Total Income	-	-	-	7.652	-	106.847
	V	Expenses						
		Cost of Materials consumed	-	-	-	-	-	-
		Purchase of stock-in-trade	-	-	-	-	-	-
		Change in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
		Employee benefits expense	0.450	0.450		1.200		1.465
		Finance costs		-				
		Depreciation and amortisation expense		-				
		Other expenses	20.211	475.694		502.771		104.116
		Total expenses	20.661	476.144	-	503.971	-	105.581
	VI	Profit/(loss) before exceptional items and tax (I- V)	(20.661)	(476.144)	-	(496.319)	-	1.267
	VII	Exceptional Items	-	-	-	-	-	-
	VIII	Profit/(loss) before extraordinary items and tax(VI-VII)	(20.661)	(476.144)	-	(496.319)	-	1.267
	IX	Extra ordinary item						
	X	Profit Before Tax (VIII-IX)	(20.661)	(476.144)	-	(496.319)	-	1.267
		Shares in Associate Company	(12.883)	5.781		(14.337)		
	XI	Tax expense:						
		(1) Current tax	-	-	-	-	-	0.744
		(2) Deferred tax	-	-	-	-	-	-
		Total tax expenses	-	-	-	-	-	0.744
	XII	Profit (Loss) for the period from continuing operations (VIII-IX)	(33.544)	(470.363)	-	(510.656)	-	0.523
	XIII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
	XIV	Tax expense of discontinued operations	-	-	-	-	-	-
	XV	Profit/(loss) from Discontinued operations (after tax) (XIII-XIV)	-	-	-	-	-	-
	XVI	Profit/(loss) for the period (XII+XV)	(33.544)	(470.363)	-	(510.656)	-	0.523
	XVII	Other Comprehensive Income						
		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	-	-	-	-	-	-
	XVIII	Total Comprehensive Income for the period (XVI+XVII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(33.544)	(470.363)	-	(510.656)	-	0.523
	XIX	Paid up equity share capital (Face value Rs. 10/- per share)	51,888.355	51,888.355		51,888.355		373.205
	XX	Earnings per equity share (for continuing operation):						
		(1) Basic	(0.006)	(0.091)	#DIV/0!	(0.098)	#DIV/0!	0.014
		(2) Diluted	(0.006)	(0.091)	#DIV/0!	(0.098)	#DIV/0!	0.014
	XXI	Earnings per equity share (for discontinued operation):						
		(1) Basic	-	-	-	-	-	-
		(2) Diluted	-	-	-	-	-	-
		See accompanying note to the financial results						

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Notes :

- (1) The above unaudited Consolidated financial results for the quarter and Nine months ended 31st December 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14/02/2025
- (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 Nine months ended 31st December 2024. However, the management has excercised 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 Consolidated financial results for the quarter and Nine months ended 31st December 2024 compliant with Ind AS:

Nature of Adjustments	quarter ended 31.12-2024	Year ended 31-03-2024
Net Profit/ Equity as per previous Indian GAAPs	-33.544	0.523
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	-33.544	0.523
Other Comprehensive period (net of tax)		
Total Comprehensive Income/ Equity as per Ind AS	-33.544	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

Piyush

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Date: 2025.02.14
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Piyush
Managing Director
DIN: 10727781

Date: 14/02/2025
Place: New Delhi

N K BHAT & ASSOCIATES

CHARTERED ACCOUNTANTS

302 KANU CHAMBERS, C-2 SANWAL NAGAR, NEW DELHI-110049. Tel:011-26267122

email:bhatin@bhatin.com

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 31.12.2024 and for the period from 01.04.2024 to 31.12.2024 ("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 31.12.2023 and the corresponding period from 01.04.2023 to 31.12.2023, 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
 - 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

N K BHAT & ASSOCIATES

CHARTERED ACCOUNTANTS

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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 N K BHAT & ASSOCIATES
Chartered Accountants

Narayan
Krishna
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Narayan Krishna
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Date: 2025.02.14
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(N K Bhat)
Partner
M. NO. 085136

UDIN: 25085136BMINUG1089

Place: New Delhi

Date: 14-02-2025