

PAOS INDUSTRIES LTD.

CIN:L24100PB1990PLC049032

Registered Office: Village Pawa, G.T. Road, Near Civil Airport, Ludhiana-141 120 (Pb)

14.11.2025

To,
Corporate Relationship Department
BSE Limited
Floor 25, Feroze Jeejeebhoy Towers,
Dalal Street, Fort Mumbai-400001
Phone: 022-22721233-34

Scripts Code: 530291 ISIN: INE791C01012

Subject: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors of the Company in its Meeting held on November 14, 2025, have inter-alia approved and adopted the unaudited standalone financial results of the Company for the Quarter and Half Year ended September 30, 2025. (Copy Enclosed).

The said results are signed by Mr. Sagar Borse (Whole Time Director) as authorized and approved by the board in the said board meeting.

The unaudited standalone financial results were reviewed by the members of the Audit Committee in their meeting held on the same day. The Limited Review Report on the Unaudited Standalone Financial Results submitted by M/s P. C. Goyal & Co., Chartered Accountants, the Statutory Auditors of the Company are also enclosed herewith.

The Board meeting was commenced at 04:00 P.M. and concluded at 04:20 P.M.

This is for your information and record. Kindly acknowledge the receipt and oblige.

Thanking You

Yours faithfully,

For PAOS Industries Limited

Daljeet Singh
Company Secretary and Compliance Officer
Membership No: A42211

PAOS INDUSTRIES LTD.

CIN: L24100PB1990PLC049032

Registered Office: Village Pawa, G.T. Road, Near Civil Airport, Ludhiana-141 120 (Pb)

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-09-2025							Rs.In lakhs
Sr No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-Audited			Un-Audited		Audited
	INCOME						
I	Revenue from operations	2232.62	2261.36	2039.28	4493.98	2039.28	5463.62
II	Other Income	8.76	9.51	4.87	18.29	4.87	24.50
III	Total Revenue (I+II)	2241.38	2270.87	2044.15	4512.27	2044.15	5488.12
	EXPENSES						
IV	Cost of Material Consumed	1879.65	1612.59	1738.98	3492.24	1738.98	4359.53
	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	40.43
	Changes in inventories of finished goods and Stock-in-Trade	(125.41)	86.39	(207.09)	(39.02)	(207.09)	(325.00)
	Employee benefits expense	224.42	224.94	161.09	449.36	163.10	659.20
	Finance Costs	66.76	65.73	32.66	132.49	34.41	158.95
	Depreciation and amortisation expense	73.18	67.77	42.94	140.96	42.94	211.05
	Other Expenditure	172.78	171.90	174.96	344.68	183.20	571.65
	Total Expenses	2291.38	2229.32	1943.54	4520.72	1955.54	5675.81
V	Profit/(Loss) before exceptional and tax (III-IV)	(50.00)	41.55	100.61	(8.45)	88.61	(187.69)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V-VI)	(50.00)	41.55	100.61	(8.45)	88.61	(187.69)
VIII	Tax Expense						
	(1) Current Tax	0.00	0.00	14.38	0.00	14.38	0.00
	(2) Deferred Tax	(31.24)	(5.43)	(70.45)	(36.67)	(70.45)	(110.59)
	Total Tax Expense (1+2)	(31.24)	(5.43)	(56.07)	(36.67)	(56.07)	(110.59)
IX	Profit / (Loss) for the period	(18.76)	46.98	156.68	28.22	144.68	(77.10)
X	Add: Other Comprehensive Income/(Loss) (Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
	(1) Items that will not reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Items that may be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income/(Loss) (IX+X)	(18.76)	46.98	156.68	28.22	144.68	(77.10)
XII	Paid-up Equity Share Capital (Face Value Per Share Rs.10/-)	610.36	610.36	610.36	610.36	610.36	610.36
XIII	Other Equity						(2196.35)
XIV	Number of Equity Shares	6103600	6103600	6103600	6103600	6103600	6103600
XV	Earning Per Share						
	a) Basic	(0.31)	0.77	2.57	0.46	2.37	(1.26)
	b) Diluted	(0.31)	0.77	2.57	0.46	2.37	(1.26)

Ph:+91-161-522-0000 Email: paosindustriesltd@gmail.com, rajagromills@gmail.com
Website: www.paosindustries.in

For PAOS INDUSTRIES LTD.

[Signature]
DIRECTOR

NOTES:

- 1 These financial results have been prepared in accordance with the recognition and measurement principals of applicable Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended , as specified in section 133 of the Companies Act, 2013.
- 2 The company is a single segment company , therefore no separate disclosures are given as per the requirements of Ind AS 108 'Operating Segments'.
- 3 The figures of the corresponding previous period/year have been regrouped / recanted wherever considered necessary to correspond to current period/year disclosures.
- 4 The above financial data is derived from the financial results of the company which has been considered and reviewed by the Audit Committee meeting dated 14th Nov, 2025 and considered, approved and taken on record by the Board of Directors in their meeting held on 14th Nov 2025 at the Registered Office of the Company.
- 5 The said Financials results are also available on the website of stock exchange www.bseindia.com and on the company's website "www.paosindustries.in

By order of the Board
For PAOS Industries Limited

(Sagar Borase)
Director
DIN: 11220136
Place: Ludhiana
Date: 14 Nov ,2025


DIRECTOR

PAOS INDUSTRIES LIMITED
CIN-L24100PB1990PLC049032

REGD.OFFICE : VILL.PAWA,G.T.ROAD,LUDHIANA - 141 120

Ph:+91-161-522-0000 Email: paosindustriesltd@gmail.com, rajagromi Website: www.paosindustries.in

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPT, 2025

Particulars	As at 30 Sept 2025 (Rs Lakhs) Un-audited	As at 31 March 2025 (Rs Lakhs) Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	970.50	1,015.91
(b) Capital Work-in-progress	39.68	36.33
(c) Other Intangible Assets	-	-
(d) Right of Use assets	132.08	139.64
(e) Financial assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other financial asset	-	-
(f) Deferred Tax Assets (Net)	100.64	63.97
(g) Other non-current assets	-	1.66
Total non-current assets	1,242.90	1,257.51
Current assets		
(a) Inventories	2,554.78	2,799.45
(b) Financial assets		
(i) Trade receivables	64.04	22.45
(ii) Cash and cash equivalents	0.46	3.34
(iii) Bank Balances other than (ii) above	534.15	560.19
(iv) Loans	0.83	1.87
(v) Other financial asset	17.16	17.53
(c) Income Tax Asset (Net)	36.37	34.09
(d) Other current assets	40.99	268.16
Total current assets	3,248.78	3,707.09
Total Assets	4,491.68	4,964.60
EQUITIES & LIABILITIES		
Equity		
(a) Equity Share capital	610.36	610.36
(b) Other Equity	(2,168.15)	(2,196.36)
Total Equity	(1,557.79)	(1,586.00)
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,539.19	1,552.08
(ii) Lease liabilities	129.08	134.46
(iii) Other financial liabilities	-	-
(b) Long Term Provisions	30.99	30.98
(c) Deferred tax liabilities (net)		
Total non-current liabilities	1,699.26	1,717.52
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,662.54	4,319.93
(ii) Lease liabilities	10.51	10.00
(iii) Trade payables		
- Total Outstanding dues of Micro Enterprises & Small Enterprises	12.89	17.03
- Total Outstanding dues of creditors other than Micro Enterprises & Small Enterprises	422.32	254.91
(iv) Other financial liabilities	150.59	159.51
(b) Other current liabilities	51.33	30.34
(c) Short-term provisions	40.03	41.35
(d) Current Tax liabilities		-
Total current liabilities	4,350.21	4,833.06
Total Liabilities	6,049.47	6,550.58
Total Equity and Liabilities	4,491.68	4,964.60

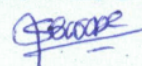
For PAOS INDUSTRIES LTD.


DIRECTOR

PAOS INDUSTRIES LIMITED
CIN-L24100PB1990PLC049032
REGD.OFFICE : VILL.PAWA,G.T.ROAD,LUDHIANA - 141 120
STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30 SEPT, 2025

Particulars	For the half year ended 30 Sept 2025 (Rs Lakhs)	For the year ended 31 Mar 2025 (Rs Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before extraordinary items and tax	(8.45)	(187.69)
Adjustments for:		
Depreciation & Amortisation	140.96	211.05
(Net Gain) / loss on disposal of Property, Plant & Equipment	-	(1.14)
Finance costs	132.49	158.95
Interest income	(18.29)	(23.05)
Unrealised (Gain)/ loss on Foreign Exchange Transactions	2.09	14.84
Operating profit / (loss) before working capital changes	248.80	172.96
(Increase) / Decrease in Inventories	244.68	(2,799.45)
(Increase) / Decrease in Trade receivables	(41.59)	(22.45)
(Increase) / Decrease in Other non-current/current assets	228.84	(261.39)
(Increase) / Decrease in Other Financial assets	26.41	(577.72)
(Increase) / Decrease in Loans	1.04	(1.87)
Increase / (Decrease) in Trade payables	163.27	271.93
Increase / (Decrease) in Other current liabilities	18.90	15.08
Increase / (Decrease) in Other financial liabilities	(8.93)	158.67
Increase / (Decrease) in Provisions	(1.32)	71.47
Cash Generated from Operating Activities before Tax	880.10	(2,972.77)
Net income tax (paid) / refunds	(2.28)	(34.09)
Net cash flow from / (used in) operating activities	(A) 877.82	(3,006.87)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for purchase of PPE including Capital advances	(91.34)	(1,251.42)
Interest Income	18.29	23.05
Net cash flow from / (used in) Investing activities	(B) (73.05)	(1,228.37)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (repayment) from/to long-term borrowings	(12.89)	1,520.49
Proceeds/(repayment) from/to short-term borrowings	(657.40)	2,881.20
Payment of Lease liabilities	(12.00)	(17.00)
Interest Paid	(125.37)	(147.84)
Net cash flow from / (used in) financing activities	(C) (807.65)	4,236.85
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(2.88)	1.62
Cash and cash equivalents at the beginning of the year	3.34	1.72
Cash and cash equivalents at the end of the year	0.46	3.34
Cash & Cash Equivalents Comprise		
- Cash on hand	0.46	3.34
- On current accounts	-	0.00
	0.46	3.34

For PAOS INDUSTRIES LTD.



DIRECTOR



P. C. GOYAL & CO.

CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Statement of Un-Audited Standalone Financial Results of PAOS Industries Limited for quarter and half year ended 30th September, 2025 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors,
PAOS Industries Limited
Village Pawa, G.T. Road,
Near Civil Airport, Ludhiana-141 120

We have reviewed the accompanying Statement of Un-Audited Standalone Financial Results of M/s **PAOS INDUSTRIES LIMITED** ("the Company") for the quarter and half year ended 30th September 2025 ("the Statement") 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 "Listing Regulations").

This Statement, which is responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under ("Ind AS"), other accounting principles generally accepted in India and in compliance with the listing regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

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 applicable accounting standards i.e. Ind-AS prescribed under section 133 of the Companies Act, 2013 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P. C. Goyal & Co.
Chartered Accountants
FRN:002368N

(CA Parkash Chand Goyal)
Partner
M.No: 080377
UDIN: 25080377BMOWJD7478



Place: Ludhiana
Date : 14-11-2025