

PAOS INDUSTRIES LTD.

CIN:L24100PB1990PLC049032

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

29.05.2025

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

Scripts Code: 530291 ISIN: INE791C01012

Sub: Outcome of meeting of Board of Directors of PAOS Industries Ltd (the Company).

Ref: Regulation 30 & 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR' / 'Listing Regulations').

Pursuant to Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in its Meeting held on 29th May, 2025, have inter-alia, transacted the following businesses:

1. The Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March 2025. The copy of the Audited Financial Results and Auditor's Report are enclosed herewith.

Pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015; we do hereby confirm that, the Statutory Auditors of the Company have issued an Audit Report with **un-modified opinion** on the Audited Financial Results of the Company for the Quarter & Financial Year ended 31st March 2025. A declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) is also enclosed herewith as Annexure B.

2. Appointment of M/s. Rajeev Bhambri & Associates, as Secretarial Auditors of the Company for a period of 5 (Five) Years, subject to the approval of Shareholders of the Company. The profile of Secretarial Auditor enclosed herewith as "Annexure A".

Kindly note that, the meeting of the Board of Directors commenced at 03.00 p.m. and concluded at 5.00 p.m.

Thanking You,
For PAOS Industries Limited

Daljeet Singh
Company Secretary and Compliance Officer
M. No: A42211

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INTEGRATED FILING (FINANCIAL) DISCLOSURES

(SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024)

A. FINANCIAL RESULTS: Enclosed

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:
Not Applicable

C. OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable, No Default

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Being filed in XBRL format.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filings i.e., 4th quarter): Not Applicable

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTH ENDED 31 MARCH 2025

Rs in Lakhs

Sr No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.03.2024	31.12.2024	31.03.2025	31.03.2024
		Audited	Audited	Audited	Audited	Audited
	INCOME					
I	Revenue from operations	1624.00	0.00	1800.35	5463.62	0.00
II	Other Income	10.87	0.00	8.76	24.50	0.00
III	Total Revenue (I+II)	1634.87	0.00	1809.11	5488.12	0.00
	IV EXPENSES					
	Cost of Material Consumed	1309.69	0.00	1310.86	4359.53	0.00
	Purchase of stock-in-trade	40.43	0.00	0.00	40.43	0.00
	Changes in inventories of finished goods and Stock-in-Trade	(71.23)	0.00	(46.69)	(325.00)	0.00
	Employee benefits expense	290.47	1.25	205.64	659.20	4.72
	Finance Costs	73.74	4.25	50.80	158.95	17.00
	Depreciation and amortisation expense	72.53	0.00	95.59	211.05	0.00
	Other Expenditure	205.92	1.57	182.53	571.65	7.88
	Total Expenses	1921.55	7.07	1798.73	5675.81	29.60
V	Profit/(Loss) before exceptional and tax (III-VI)	(286.68)	0.00	10.38	(187.68)	(29.60)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V-VI)	(286.68)	(7.07)	10.38	(187.68)	(29.60)
VIII	Tax Expense					
	(1) Current Tax	(31.18)	0.00	16.80	0.00	0.00
	(2) Deferred Tax	(23.12)	0.00	(17.02)	(110.59)	0.00
IX	Profit / (Loss) for the period	(232.39)	(7.07)	10.60	(77.09)	(29.60)
X	Add: Other Comprehensive Income/(Loss) (Net of tax)	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
	(2) Items that may be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income/(Loss) (XI+XII)	(232.39)	(7.07)	10.60	(77.09)	(29.60)
XII	Paid-up Equity Share Capital (Face Value Per Share Rs.10/-)	610.36	610.36	610.36	610.36	610.36
XIII	Other Equity				(2196.35)	(2239.89)
XIV	Number of Equity Shares	6,103,600	6,103,600	6,103,600	6,103,600	6,103,600
XV	Earning Per Share					
	a) Basic	(3.81)	(0.12)	0.17	(1.26)	(0.49)
	b) Diluted	(3.81)	(0.12)	0.17	(1.26)	(0.49)



For PAOS INDUSTRIES LTD.

[Signature]
Managing Director

UDIN: 25562557BMK0H66671

PAOS INDUSTRIES LTD.

CIN: L24100PB1990PLC049032

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

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 29th May, 2025 and considered, approved and taken on record by the Board of Directors in their meeting held on 29th May 2025 at the Registered Office of the Company.
- 5 The Company does not have any subsidiary,/associate/joint venture company(ies) as on 31st March, 2025
- 6 During the half year ended 30 September 2024, the Company has entered into business transfer agreement on 16 July 2024 with National Soap Mills (a related party) for acquisition of business undertaking (i.e. Assets, Liabilities, Movable Property, Licenses and Employees) of National Soap Mills. The Purchase consideration was discharged through issue of 8% Non convertible dentures by the company. Details of the net assets and liabilities acquired as on the date of purchase and purchase considerations are as follows:

Particulars	Amount (Rs Lakhs)
Total Assets	2,213.99
Total Liabilities	933.14
Net Assets	1,280.84
Purchase Consideration	1,280.84

- 7 The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures upto the third quarter of the relevant financial year.
- 8 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 Ltd.

PAOS INDUSTRIES LTD.

(Signature)

Managing Director

(Sanjeev Bansal)
Managing Director
DIN:00057485
Place: Ludhiana
Date: 29 May ,2025



UBIN:-255625576MTOHG6671

PAOS INDUSTRIES LIMITED
CIN-L24100PB1990PLC049032
REGD.OFFICE : VILL.PAWA,G.T.ROAD,LUDHIANA - 141 120
STANDALONE BALANCE SHEET AS AT 31st MARCH, 2025

Particulars	As at 31 March 2025 (Rs Lakhs)	As at 31 March 2024 (Rs Lakhs)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1,015.91	-
(b) Capital Work-in-progress	36.33	-
(c) Other Intangible Assets	-	-
(d) Right of Use assets	139.64	-
(e) Financial assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other financial asset	-	-
(f) Deferred Tax Assets (Net)	63.97	-
(g) Other non-current assets	1.66	0.07
Total non-current assets	1,257.51	0.07
Current assets		
(a) Inventories	2,799.45	0.00
(b) Financial assets		
(i) Trade receivables	22.45	-
(ii) Cash and cash equivalents	3.34	1.72
(iii) Bank Balances other than (ii) above	560.19	-
(iv) Loans	1.87	-
(v) Other financial asset	17.53	-
(c) Income Tax Asset (Net)	34.09	-
(d) Other current assets	268.17	8.38
Total current assets	3,707.09	10.10
Total Assets	4,964.60	10.17
EQUITIES & LIABILITIES		
Equity		
(a) Equity Share capital	610.36	610.36
(b) Other Equity	(2,196.35)	(2,239.89)
Total Equity	(1,585.99)	(1,629.53)
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,552.09	198.72
(ii) Lease liabilities	134.46	-
(iii) Other financial liabilities	-	-
(b) Long Term Provisions	30.98	-
(c) Deferred tax liabilities (net)	-	0.13
Total non-current liabilities	1,717.53	198.85
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	4,319.93	1,438.73
(ii) Lease liabilities	10.00	-
(iii) Trade payables		
- Total Outstanding dues of Micro Enterprises & Small Enterprises	17.03	-
- Total Outstanding dues of creditors other than Micro Enterprises & Small Enterprises	254.91	-
(iv) Other financial liabilities	159.51	0.84
(b) Other current liabilities	30.34	0.42
(c) Short-term provisions	41.35	0.86
(d) Current Tax liabilities	-	-
Total current liabilities	4,833.07	1,440.85
Total Liabilities	6,550.60	1,639.70
Total Equity and Liabilities	4,964.60	10.17



Ph: 91-161-5320000 Email: paosindustriesltd@gmail.com, rajagromills@gmail.com

Website: www.paosindustries.in

UDIN:-2556257 BMKO HG 6671

For PAOS INDUSTRIES LTD.

Bansal
Managing Director

PAOS INDUSTRIES LIMITED
CIN-L24100PB1990PLC049032
REGD.OFFICE : VILL.PAWA,G.T.ROAD,LUDHIANA - 141 120
STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2025

Particulars	For the year ended 31 Mar 2025 (Rs Lakhs)	For the year ended 31 Mar 2024 (Rs Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before extraordinary items and tax	(187.69)	(29.59)
Adjustments for:		
Depreciation & Amortisation	211.05	-
(Net Gain) / loss on disposal of Property, Plant & Equipment	(1.14)	-
Finance costs	158.95	17.00
Interest income	(23.05)	-
Unrealised (Gain)/ loss on Foreign Exchange Transactions	14.84	-
Operating profit / (loss) before working capital changes	172.96	(12.59)
(Increase) / Decrease in Inventories	(2,799.45)	-
(Increase) / Decrease in Trade receivables	(22.45)	-
(Increase) / Decrease in Other non-current/current assets	(261.39)	-
(Increase) / Decrease in Other Financial assets	(577.72)	(1.16)
(Increase) / Decrease in Loans	(1.87)	-
Increase / (Decrease) in Trade payables	271.93	-
Increase / (Decrease) in Other current liabilities	15.08	-
Increase / (Decrease) in Other financial liabilities	158.67	(0.40)
Increase / (Decrease) in Provisions	71.47	-
Cash Generated from Operating Activities before Tax	(2,972.77)	(14.15)
Net income tax (paid) / refunds	(34.09)	-
Net cash flow from / (used in) operating activities (A)	(3,006.86)	(14.15)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on PPE, including capital advances	(1,251.42)	-
Interest Income	23.05	-
Net cash flow from / (used in) investing activities (B)	(1,228.37)	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long-term borrowings	1,520.49	-
Proceeds from short-term borrowings	2,881.20	14.64
Reduction in lease liabilities	(17.00)	-
Interest Paid	(147.84)	-
Net cash flow from / (used in) financing activities (C)	4,236.85	14.64
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1.62	0.49
Cash and cash equivalents at the beginning of the year	1.72	1.23
Cash and cash equivalents at the end of the year	3.34	1.72
Cash & Cash Equivalents Comprise		
- Cash on hand	3.34	0.66
- On current accounts	0.00	1.06
	3.34	1.72



For PAOS INDUSTRIES LTD.

Bansal
Managing Director

UDIN:- 25562557 BMK0466671

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

Website: www.paosindustries.in



Independent Auditors' Report on The Annual Financial Results of The Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 as amended

To
The Board of Directors,
PAOS Industries Limited.
Village Pawa. G.T. Road.
Near Civil Airport. Ludhiana-141120

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying Financial Results of PAOS Industries Limited (hereinafter referred to as "the Company") for the year ended March 31, 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as "the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations: and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other Financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (hereinafter referred to as "the Act"). Our responsibilities under those SAs' are further described in the Auditors Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Financial Results.

Management Responsibilities for the Financial Results

This Statement of standalone financial results for the quarter ended 31st March, 2025 and the year ended 31st March, 2025, which is the responsibility of the company's management and approved by the Board of Directors, has been compiled from the related Ind AS financial statements which



has been prepared in accordance with the applicable Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for the ensuring of accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these Statement.

As part of our audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit, we also:

- identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit Procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Company's internal financial controls. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion



- through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the management and Board of directors in terms of the requirements specified under Regulation 33 of the Listing Regulations
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding Financial Statements and to express an opinion on the annual standalone financial results. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work: and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We also communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



RAKSHIT KHOSLA & ASSOCIATES

CHARTERED ACCOUNTANTS

Other matter

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date unaudited figures up to the third quarter of the financial year 2024-2025, which were subject to limited review, by us as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of the above matters.

For Rakshit Khosla & Associates
Chartered Accountants

Sharma



Pooja Sharma

Partner

M. No.562557

FRN: 017151N

Place: Ludhiana

Date: 29.05.2025

UDIN: 25562557BMKOHG6671



PAOS INDUSTRIES LTD.

CIN:L24100PB1990PLC049032

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

Annexure A

M/s. Rajeev Bhambri & Associates as Secretarial Auditors of the Company for a period of 5 (Five) Years, subject to the approval of Shareholders.

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment
2.	Date of appointment	29 th May, 2025
3.	Term of appointment	M/s, Rajeev Bhambri & Associates, Company Secretaries were appointed as Secretarial Auditors of the Company with effect from April 1, 2025, for Audit period of 5 (five) consecutive years commencing from FY 2025-26 till FY 2029-2030, subject to approval of the Members of the Company at the ensuing Annual General Meeting (AGM).
4.	Brief Profile	M/s Rajeev Bhambri & Associates, Company Secretaries is a peer reviewed firm, in existence in the field of corporate law from the past 15 years. The founder & head of the firm Mr. Rajeev Bhambri have had experience of Corporate & Securities Law of 35 years to his credit. Membership No.: 4327 COP No.: 9491 Peer review certificate no.: 5824/2024
5.	Disclosure of the Relationship Directors (in case of appointment of a director)	Not Applicable

PAOS INDUSTRIES LTD.

CIN:L24100PB1990PLC049032

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Annexure B

29.05.2025

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

Scripts Code: 530291

ISIN: INE791C01012

Sub: Declaration for Unmodified Audit Report of Statutory Auditors on the Financial Results for the Quarter and Financial Year ended on 31st March, 2025.

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, on behalf of the Board of Directors of the Company, declare that M/s Rakshit Khosla & Associates, Chartered Accountants, the Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on Standalone Financial results of the Company for the quarter and financial year ended 31.03.2025. The said Financial Results have been approved by the Board of Directors in its meeting held today i.e. 29th May, 2025.

Thanking you

Yours' faithfully

For PAOS Industries Limited

For PAOS INDUSTRIES LTD.


Sanjeev Bansal
Managing Director

DIN: 00057485

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

Website: www.paosindustries.in