

**PASUPATI FINCAP
LIMITED**

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

E-mail ID: pasupatifincaplimited@gmail.com

Ph: 9211515079

Website: www.pasupatifincap.co.in

CIN – L22207DL1996PLC461661

Date: May 30, 2026

To,

Department of Corporate Services
Bombay Stock Exchange Limited,
1ST Floor New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, **Mumbai-400001**

Scrip Code: 511734

Symbol: PASUFIN

ISIN: INE527C01010

Sub: Outcome of the meeting of the Board of Directors of Pasupati Fincap Limited (the “Company”), in terms of the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we hereby inform you that the Board of Directors of the Company, in its meeting held today i.e. **May 30, 2026 at 11:00 A.M.**, through Audio-Visual means, has inter-alia considered and approved the following Matters:

1. The Standalone Audited Financial Results for the **Quarter and Financial Year ended March 31, 2026** and the Audit Report thereon, issued by **M/s V.R. Bansal & Associates**, Chartered Accountants, Statutory Auditors of the Company, as reviewed and recommended by the Audit Committee.

Further, we hereby confirm that the Statutory Auditors of the Company, **M/s V.R. Bansal & Associates**, Chartered Accountants, have issued their report with an **unmodified opinion** on the Audited Financial Statements for the year ended 31st March 2026.

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We enclose herewith a copy of the said financial results along with the Auditor's Report by the Statutory Auditors of the Company and A declaration under Regulation 33 of the Listing Regulations, signed by Director in respect of Audit Reports issued by Statutory Auditors with unmodified opinion

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 12:35 P.M.

Kindly take the same on record.

Thanking you,

For and on behalf of
Pasupati Fincap Limited

ANIL MALIK
DIN: 10948189
Whole-time director

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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

Report on the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Pasupati Fincap Limited ("the Company") for the quarter ended March 31, 2026 ("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 Listing Regulations").

In our opinion and to the best of our information and according to the explanation given to us, the statement,

- I. is presented in accordance with the requirement of the Listing Regulations in this regard; and,
- II. gives true and fair view in conformity with the applicable accounting standards and other Accounting Principles Generally Accepted in India, of the net loss and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2026 and of the net loss and other comprehensive loss and other financial information of the Company for the year ended March 31, 2026.

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, as amended ("The Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 of the financial statement under the provisions of the Act and the Rules there under, 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.



Management's Responsibilities for the standalone Financial Results

The Statement has been prepared on the basis of standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income / loss of the company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued there under another accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. The responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the asset of the company and for preventing and detecting frauds and other irregularities; selection and applications 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 ensuring the accuracy and completeness of the accounting records , relevant to the preparation and presentation of the Statement that gives 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 to 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.

Auditor's 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 auditor's report that includes our opinion. Reasonable Assurance is a high level of assurance but is not a guarantee that an 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, individual or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of Statements.

As a part of the audit in accordance with the SAs, we exercise professional judgment and maintain the professional scepticism 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 of 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion 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 estimate and related disclosure made by the Board of Directors.



- Conclude on the appropriateness of the 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 Company's ability 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 results or, if such disclosure 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 Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with the governance regarding, among other matters, the planned scope and the 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 requirement 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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to third quarter (read with the note 5 of the Statement) of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

Place: Delhi
Date: 30.05.2026

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



Rajan Bansal
Rajan Bansal
Partner
Membership No.: 093591
UDIN:- 26093591ZXIMFG7851

PASUPATI FINCAP LIMITED

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CIN: L22207DL1996PLC461661

AUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs In lakhs)

S.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	Income					
	Revenue from operations	-	3.62	-	8.95	-
	Other Income	1.59	-	-	1.59	0.08
	Total income	1.59	3.62	-	10.54	0.08
2	Expenses					
	(a) Cost of raw materials and components consumed	-	-	-	-	-
	(b) Purchases of traded goods	-	-	-	8.65	-
	(c) Changes in inventories of finished goods, traded goods and work in progress etc.	-	3.47	-	-	-
	(d) Employee benefits expenses	2.05	2.55	0.60	7.89	4.35
	(e) Finance costs	3.20	3.08	2.20	11.28	7.69
	(f) Depreciation and amortization expenses	0.02	0.01	0.02	0.06	0.06
	(g) Other expenses	3.66	2.56	0.80	12.21	23.18
	Total expenses	8.92	11.67	3.61	40.08	35.27
3	Profit/(Loss) before exceptional items and tax (1-2)	(7.33)	(8.05)	(3.61)	(29.54)	(35.19)
4	Exceptional Items	-	-	-	-	-
5	Tax expense					
	(a) Current tax	-	-	-	-	-
	(b) Tax for earlier period	-	-	-	-	-
	(c) Deferred tax liability/(Assets)	-	-	-	-	-
	Total Tax Expenses	(7.33)	(8.05)	(3.61)	(29.54)	(35.19)
6	Net profit/ (loss) for the period (3-4-5)	(7.33)	(8.05)	(3.61)	(29.54)	(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)	(7.33)	(8.05)	(3.61)	(29.54)	(35.19)
8	Total Comprehensive Income for the Period (Net of tax) (6+7)	(7.33)	(8.05)	(3.61)	(29.54)	(35.19)
9	Paid up Equity Share capital (Face value of Rs. 10/- each)	470.00	470.00	470.00	470.00	470.00
10	Reserve (excluding revaluation reserve shown in the balance sheet)				(559.17)	(529.62)
11	Earnings per equity share (EPS)					
	a) Basic Earning Per Share (Rs.)	(0.16)	(0.17)	(0.08)	(0.63)	(0.75)
	b) Diluted Earning Per Share (Rs.)	(0.16)	(0.17)	(0.08)	(0.63)	(0.75)

Place: Delhi
Date: 30.05.2026



FOR PASUPATI FINCAP LIMITED

Anil Malik
Anil Malik
Whole-time director
DIN: 10948189



PASUPATI FINCAP LIMITED

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CIN:L22207DL1996PLC461661

AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31,2026

Statement of Assets And Liabilities		(Rs. In lakhs)	(Rs. In lakhs)
		As at 31-Mar-26	As at 31-Mar-25
		(Unaudited)	(Audited)
A	ASSETS		
1	Non- Current Assets		
	Property, Plant and Equipment	0.03	0.09
	Financial Assets		
	i)Investments	-	-
	ii)Trade Receivables	-	-
	iii) Loans and Advances	-	-
	iv) Other financial assets	-	-
	Other Non current assets	-	-
	TOTAL NON CURRENT ASSETS	0.03	0.09
2	Current Assets		
	Inventories	-	-
	Financial Assets		
	i) Investments	-	-
	i) Trade Receivables	3.80	0.08
	ii) Cash and Cash equivalents	1.76	-
	ii) Short-term Loans and Advances	-	-
	ii) Others	-	-
	Current tax assets (Net)	6.37	4.89
	Other current assets	-	-
	TOTAL NON CURRENT ASSETS	11.93	4.98
	Total Assets	11.96	5.06
B	EQUITY AND LIABILITY		
1	Equity		
	Equity Share Capital	470.00	470.00
	Other Equity	(559.17)	(529.62)
	Equity attributable to equity holders of the Company	(89.17)	(59.62)
2	Liabilities		
	Non- current liabilities		
	Financial Liabilities		
	i) Long Term Borrowings	84.85	60.15
	ii)Other Financial Liabilities	-	-
	Provisions	-	-
	Other Long Term Liabilities	-	-
	Total Non-Current liabilities	84.85	60.15
3	Current liabilities		
	Financial Liabilities		
	i) Short term Borrowings	1.00	1.59
	ii) Trade payables		
	(1)Total outstanding dues of micro,small and medium enterprises	0.54	-
	(2)Total outstanding dues of creditors other than micro, small and medium enterprises	3.64	-
	iii) Other financial liabilities	9.10	2.09
	Other Current liabilities	2.00	0.85
	Provisions	-	-
	Current tax liabilities (Net)	-	-
	Total CURRENT LIABILITIES	16.28	4.53
	Total Equity and Liabilities	11.96	5.06

Place :Delhi
Date:- 30.05.2026



FOR PASUPATI FINCAP LIMITED

Anil Malik
Anil Malik
Whole-time director
DIN:10948189



PASUPATI FINCAP LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

	Period ended March 31, 2026	(Rs. In lakhs) Period ended March 31, 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (loss) before Income tax	(29.54)	(35.19)
Adjustments to reconcile profit before tax to net cash flows		
Depreciation	0.06	0.06
Interest expenses	11.28	7.69
Operating Profit before working capital changes	(18.20)	(27.45)
Movement in working capital		
(Increase)/ Decrease in other financial assets	-	0.61
(Increase)/ Decrease in other current assets	(1.48)	(3.96)
(Increase)/ Decrease in Trade Receivables	(3.80)	6.18
(Increase)/ Decrease in Short Term Loan & Advances	-	-
Increase/ (Decrease) in Trade Payables	4.18	-
Increase/ (Decrease) in other Current financial liabilities	7.01	-
Increase/ (Decrease) in other current liabilities	1.15	(5.63)
Cash generated from operations	(11.14)	(30.26)
Income tax paid (net of refunds)	-	-
Net Cash flow from Operating Activities (A)	(11.14)	(30.26)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Loans and advances taken (net)	-	-
Net Cash flow from/(used) in Investing Activities (B)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds /(Repayment) from Borrowings	24.10	37.84
Financial Charges	(11.28)	(7.69)
Net Cash Flow from/(used) in Financing Activities (C)	12.81	30.15
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	1.67	(0.11)
Cash and cash equivalents at the beginning of the year	0.08	0.20
Cash and Cash Equivalents at the end of the year	1.76	0.08

Notes :

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

Cash and cash equivalents

Balance with banks
In Current Account
Cash in Hand

As at March 31, 2026	As at March 31, 2025
1.76	0.08
-	-
1.76	0.08

Place Delhi
Date: 30.05.2026



FOR PASUPATI FINCAP LIMITED

Anil Malik
Anil Malik
Whole-time director
DIN: 10948189

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CIN L22207DL1996PLC461661

STATEMENT OF AUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. In lakhs)

S.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	Segment Revenue					
	a) Trading in Fabric Items	-	3.62	-	3.62	-
	b) Trading in plastic products	-	-	-	5.33	-
	Total	-	3.62	-	8.95	-
	Less: Inter segment revenue	-	-	-	-	-
	Total Segment Revenue	-	3.62	-	8.95	-
2	Segment Results					
	a) Trading in Fabric Items	0.00	0.15	-	0.14	-
	b) Trading in plastic products	(0.26)	(0.28)	-	(0.38)	-
	Total	(0.26)	(0.13)	-	(0.24)	-
	Add: i) Other Un-allocable Income	1.59	-	-	1.59	0.08
	Less: i) Finance Cost	2.95	2.80	2.20	10.75	7.69
	ii) Other Un-allocable Expenses	5.72	5.12	1.41	20.15	27.58
	iii) Exceptional item	-	-	-	-	-
	Total Profit/(Loss) before Tax	(7.33)	(8.05)	(3.61)	(29.54)	(35.19)
3	Segment Assets					
	a) Trading in Fabric Items	3.80	3.80	-	3.80	-
	b) Trading in plastic products	-	6.29	-	-	-
	Total	3.80	10.09	-	3.80	-
	c) Unallocable Assets	8.16	10.64	5.06	8.16	5.06
	Total Assets	11.96	20.73	5.06	11.96	5.06
4	Segment Liabilities					
	a) Trading in Fabric Items	3.64	3.64	-	3.64	-
	b) Trading in plastic products	0.54	6.38	-	0.54	-
	Total	4.18	10.02	-	4.18	-
	c) Unallocable Liabilities	96.95	92.53	64.68	96.95	64.68
	Total liabilities from (continuing and discontinued operations)	101.13	102.55	64.68	101.13	64.68

Place: Delhi
Date: 30.05.2026



For Pasupati Fincap Limited

Anil Malik
Anil Malik

Whole-time director
DIN:10948189



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 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 figures of the last quarter are the balancing figures between audited figures in respect of the full financial year upto March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which are subjected to limited review.

5 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 30th , May 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.

6 Corresponding figures of previous year/quarters has been re-grouped/re-classified whenever necessary.

Place:Delhi
Date: 30.05.2026



FOR PASUPATI FINCAP LIMITED

Anil Malik

Anil Malik
Whole-Time director
DIN-10948189



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Date: May 30, 2026

To,

Department of Corporate Services
Bombay Stock Exchange Limited,
1ST Floor New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, **Mumbai-400001**

Scrip Code: 511734

Symbol: PASUFIN

ISIN: INE527C01010

Sub: Declaration in respect of Un-modified Opinion of Statutory Auditor on Audited Financial Results for the half year and financial year ended March 31, 2026

Dear Sir/Madam,

DECLARATION

Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015, we hereby declare that **M/s V.R. Bansal & Associates, (FRN: 016534N), Chartered Accountants**, Statutory Auditors of the Company have issued an Audit Report dated 30/05/2026 with an Un-modified Opinion in respect of the Audited Standalone Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026, along with the statement of Assets and Liabilities as on March 31, 2026 and Cash flow statement for the Financial Year ended March 31, 2026

We request you to take the same on record.

Thanking you,

For and on behalf of
Pasupati Fincap Limited

ANIL MALIK

DIN: 10948189

Whole-time director