

PARTAP INDUSTRIES LIMITED

VILL. BEOPROR, DISTT. PATIALA, TEHSIL RAJPURA-147401

Email id:PARTAPLISTING2017@GMAIL.COM, CIN NO. L15142PB1988PLC008614,PH. 09354902535

Ref: PAR_LIS_2024-25_47

14th February, 2025

Head- Listing & Compliance

Metropolitan Stock Exchange of India Ltd. (MSEI)

Vibgyor Towers, 4th floor, Plot No C 62, G - Block,

Opp. Trident Hotel, Bandra Kurla Complex,

Bandra (E), Mumbai – 400 098, India.

Dear Sir /Madam

Sub: Standalone & Consolidated unaudited Financial Results for the Quarter ended on September 30th 2024.

In continuation to letter no. **Ref: PAR_LIS_2024-25-46** dated 10th February 2025 we wish to inform you that Board of Directors in their meeting held today i.e. 14th February 2025 (from 05.00 PM to 09.30 PM) considered and approved the unaudited Financial Results (Standalone and Consolidated) for the Quarter ended on December 31st 2025 .

Pursuant to Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

- i. Standalone and Consolidated Financial Results s for the Quarter ended on December 31th 2024 ;
- ii. Auditors 'Limited Review Report on unaudited Financial Results (Standalone and Consolidated) for the Quarter ended on December 31st 2024 issued by M/s Sunit Gupta & Associates, Statutory Auditors of the Company; and

Kindly take this letter on record.

Thanking you.

**Yours Faithfully,
For Partap Industries Limited**



**Neha
Company Secretary**



SUNIT GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Date: 14.02.2025

Limited Review Report

To
Board of Directors
Partap Industries Limited,
Rajpura

We have reviewed the accompanying statement of unaudited financial results of **PARTAP INDUSTRIES LIMITED, RAJPURA** for the Quarter ended on 31st December, 2024 ("the statement") being submitted by the company pursuant to the requirement to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/CMD/44/2019 dated 29th March 2019 and in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS 34). 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.

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, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 as modified by Circular No. CIR/CFD/CMD/44/2019 dated 29th March 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sunit Gupta & Associates
Chartered Accountants
FRN- 014237N



CA. Sunit Gupta
Partner

Mem No. 091453

UDIN:- 25091453BMLIXY4769

Date: 14.02.2025
Place: Ambala City

Office :- 43, Jasmeet Nagar, Near UHBVN Office, Ambala City-134003, Haryana
M. 094166 86634, 090341 79889, 090341 86634, E-mail : sga_amb@yahoo.com, itax.sga@gmail.com

PARTAP INDUSTRIES LIMITED

Regd. Office : Vill Beopror, G.T. Raod, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.

CIN : L15142PB1988PLC008614, Email - partaplisting2017@gmail.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

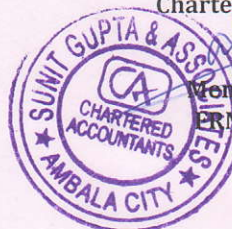
	Particulars	As at 31.12.2024	As at 31.03.2024
		Unaudited	Audited
		(in Lakhs)	(in Lakhs)
A	Assets		
1.	Non-current assets		
	(a) Property, plant and equipment	11633.74	5618.36
	(b) Capital Work-in-Progress	2,623.16	8,618.33
	(c) Investment property	-	-
	(d) Intangible assets	-	-
	(e) Intangible assets under development	-	-
	(f) Investment in associate or subsidiary	2,530.25	2,530.25
	(g) Financial assets		
	Investments		
	Loans	961.14	6,037.75
	Other financial assets	400.48	517.40
	(h) Deferred tax assets (net)	17.09	17.09
	(i) Income tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Sub-total- Non-current assets	18,165.86	23,339.18
2	Current assets		
	(a) Inventories	5,079.47	2,787.62
	(b) Financial assets		
	Investments	-	-
	Trade receivable	7,131.85	1,297.36
	Cash and cash equivalents	115.34	119.94
	Other bank balances	-	-
	Loans	-	353.00
	Other financial assets	-	414.31
	(c) Other current assets	880.45	1,482.90
	Sub-total- Non-current assets	13,207.11	6,455.13
	TOTAL ASSETS	31,372.97	29,794.31
B	Equity and Liabilities		
1.	Equity		
	(a) Equity share capital	320.24	320.235
	(b) Other equity	21993.48	20643.63
	Equity attributable to owners of the Company		
	(c) Non-controlling Interest		
	Sub-total- Equity	22313.72	20963.87
2	Non-current liabilities		
	(a) Financial liabilities	6,711.08	4355.56
	(b) Provisions	0.00	67.90
	(c) Deferred tax Liabilities (net)	273.91	273.91
	(d) Government grant		
	(e) Other non-current Liabilities		
	Sub-total- Non-current liabilities	6984.99	4697.38
3	Current liabilities		
	(a) Financial liabilities		
	Trade payables	1,381.82	738.49
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Other financial liabilities (Short Term Borrowings)	0.00	494.52
	(b) other current liabilities	82.02	2,493.70
	(c) Provisions	515.17	238.34
	(d) Government grant	-	-
	(e) Current tax liabilities (net)	95.25	168.02
	Sub-total-current liabilities	2,074.26	4,133.07
	TOTAL EQUITIES AND LIABILITIES	31,372.96	29,794.31

Date: 14.02.2025
Place: RAJPURA

By Order of the Board of Director
For Partap Industries Limited

(Sudarshan Paul Bansal)
DIN: 00178378

For Sunit Gupta & Associates
Chartered Accountants



CA. Sunit Gupta
Mem No. 091453
ERN: 014237N

PARTAP INDUSTRIES LIMITED

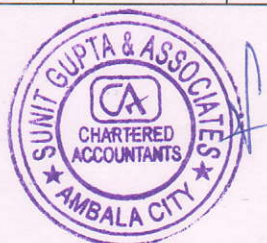
Regd. Office : Vill Beopror, G.T. Raod, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.

CIN : L51909WB1994PLC062027, Email - partaplisting2017@gmail.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED DECEMBER 31, 2024

(INR in Lacs except per share data)

Particulars	STANDALONE				
	For the Quarter Ended			For the Year Ended	
	31.12.2024	30.09.2024	31.12.2023	31.03.2024	31.03.2023
1 Revenue From Operations					
(a) Revenue From Operations (Net of Tax)	12,432.78	10,760.19	7,000.72	27,857.92	38,606.88
(b) Other Operating Income	3.19	1.89	6.50	637.85	203.06
2 Other Income	-	-	-	-	0
3 Total Income from operations (1+2)	12,435.96	10,762.08	7,007.22	28,495.77	38,809.94
4 Expenditure					
(a) Cost of Materials Consumed	9,859.11	8,476.84	5,130.98	21,266.30	28,367.10
(b) Purchases of Stock-in-Trade	-	-	-	45.01	-
(c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(928.16)	(240.14)	(19.38)	(415.06)	(57.60)
(d) Employee benefits expense	666.58	611.02	475.81	1,881.16	1,807.27
(e) Finance Costs	161.95	197.62	120.08	162.28	166.59
(f) Depreciation and amortisation expenses	666.00	146.75	154.39	586.72	686.18
(g) Other Expenses	1,310.00	1,074.35	1,085.89	4,515.68	5,319.66
Total Expenditure (a to f)	11,735.48	10,266.44	6,947.77	28,042.08	36,289.21
Profit/(loss) before exceptional & extraordinary items and tax (3-4)	700.48	495.63	59.45	453.69	2,520.73
6 Exceptional Items	-	-	-	-	(261.90)
7 Profit/(loss) before extraordinary items & Tax (5-6)	700.48	495.63	59.45	453.69	2,782.63
8 Extraordinary Items	-	-	-	-	-
9 Profit/(loss) before Tax (7-8)	700.48	495.63	59.45	453.69	2,782.63
10 Tax Expense:					
(a) Current Tax	45.00	45.00	180.25	166.26	721.00
(b) Deferred Tax	-	-	-	104.50	(65.07)
(c) Tax Adjustment for Early Year	-	-	-	-	-
Profit/(Loss) for the period from continuing operations (9-10)	655.48	450.63	(120.80)	182.93	2,126.70
12 Profit/(Loss) from discontinued operations	-	-	-	-	-
13 Tax expenses of discontinued operations	-	-	-	-	-
Profit/(Loss) from discontinued operations (after tax) (12-13)	-	-	-	-	-
15 Net Profit/(Loss) for the period (11+14)	655.48	450.63	(120.80)	182.93	2,126.70
16 Other comprehensive income ('OCI')					
(i) Items that will not be reclassified to the statement of Profit & Loss account	-	-	-	44.29	70.57
(ii) Income Tax relating to items that will not be reclassified to Profit & Loss Account	-	-	-	(12.90)	(20.55)
Total other comprehensive income (Net of Tax)	-	-	-	31.39	50.02
17 Total Comprehensive Income for the period (15+16)	655.48	450.63	(120.80)	214.32	2,176.71
18 Paid-up Equity Share Capital (32,02,350 Equity Shares of INR 10/- each)	32.02	32.02	32.02	32.02	32.02
19 Reserves excluding revaluation reserves	-	-	-	-	-
20 Earnings per equity (for Continuing operation):					
(1) Basic	20.47	14.07	(3.77)	6.69	67.97
(2) Diluted	20.47	14.07	(3.77)	6.69	67.97
21 Earnings per equity (for Discontinued operation):					
(1) Basic	20.47	14.07	(3.77)	6.69	67.97
(2) Diluted	20.47	14.07	(3.77)	6.69	67.97



Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th February 2025. The same have been audited by the Statutory Auditors who have issued an unqualified opinion thereon.

2) Previous year figure have been regrouped wherever necessary.

3) The Company is having one segment only and therefore Segmental Reporting is not applicable.

4) The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

5) The Company has adopted Indian Accounting Standard ('Ind AS') notified by the Ministry of Corporate Affairs with effect from April 01, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with rules issued thereunder.

For Partap Industries Limited

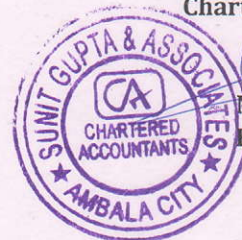
Date : 14.02.2025

Place : - Rajpura

Sudarshan Paul Bansal
(Managing Director)

DIN: 00178378

For Sunit Gupta & Associates
Chartered Accountants



CA. Sunit Gupta
Mem No. 091453
ERN- 014237N



SUNIT GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Date: 14.02.2025

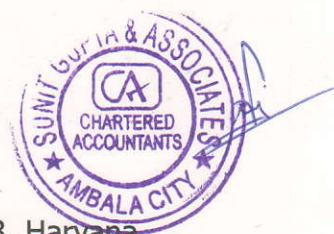
Limited Review Report

To
Board of Directors
Partap Industries Limited,
Rajpura

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of PARTAP INDUSTRIES LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary collectively referred to as "the Group") for the **quarter ended December, 2024** together with the notes thereon, ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (initialled by us for identification).
2. The Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at its meeting held on **14th FEBRUARY, 2025** 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, read with relevant rules issued thereunder, as applicable 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 result of Sudarshan Auto Industries Limited (Subsidiary Company)



Office :- 43, Jasmeet Nagar, Near UHBVN Office, Ambala City-134003, Haryana

M. 094166 86634, 090341 79889, 090341 86634, E-mail : sga_amb@yahoo.com, itax.sga@gmail.com

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 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.
6. We did not review the interim financial result of the subsidiary included in the consolidated unaudited financial results, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by another auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

Date: 14.02.2025
Place: Ambala City

For Sunit Gupta & Associates
Chartered Accountants
FRN- 014237N



Mem No. 091453

UDIN:- 25091453BMLIXY4769

PARTAP INDUSTRIES LIMITED

Regd. Office : Vill Beoprar, G.T. Raod, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.

CIN : L15142PB1988PLC008614, Email - partaplisting2017@gmail.com

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 31.12.2024	As at 31.03.2024
		Unaudited	Audited
		(in Lakhs)	(in Lakhs)
A	Assets		
1.	Non-current assets		
	(a) Property, plant and equipment	13,929.03	7,959.66
	(b) Capital Work-in-Progress	2,623.16	8,618.33
	(c) Investment property	-	-
	(d) Intangible assets	-	-
	(e) Intangible assets under development	-	-
	(f) Investment in associate	531.25	531.25
	(g) Financial assets		
	Investments	-	-
	Loans	1,154.17	6,037.75
	Other financial assets	507.47	811.87
	(h) Deferred tax assets (net)	387.92	387.92
	(i) Income tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Sub-total- Non-current assets	19,133.00	24,346.78
2	Current assets		
	(a) Inventories	6,442.44	3,895.27
	(b) Financial assets		
	Investments	-	-
	Trade receivable	1,255.01	2,333.59
	Cash and cash equivalents	(58.79)	166.15
	Other bank balances	-	-
	Loans	-	353.00
	Other financial assets	-	-
	(c) Other current assets	1,092.03	2,108.21
	Sub-total- Non-current assets	8,730.69	8,856.22
	TOTAL ASSETS	27,863.69	33,203.01
B	Equity and Liabilities		
1.	Equity		
	(a) Equity share capital	320.24	320.24
	(b) Other equity	16109.66	15697.84
	(Equity attributable to owners of the Company)		
	(c) Non-controlling Interest	1.00	1.00
	Sub-total- Equity	16430.89	16019.08
2	Non-current liabilities		
	(a) Financial liabilities	7597.00	10471.31
	(b) Provisions	0.00	67.90
	(c) Deferred tax Liabilities (net)	273.91	273.91
	(d) Government grant	0.00	-
	(e) Other non-current Liabilities	7870.91	10813.12
	Sub-total- Non-current liabilities		
3	Current liabilities		
	(a) Financial liabilities		
	Trade payables	2,367.04	1,730.55
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises	-	-
	Other financial liabilities (Short Term Borrowings)	0.00	3,569.68
	(b) other current liabilities	108.63	585.68
	(c) Provisions	544.53	316.88
	(d) Government grant	-	-
	(e) Current tax liabilities (net)	541.67	168.02
	Sub-total-current liabilities	3,561.89	6,370.80
	TOTAL EQUITIES AND LIABILITIES	27,863.69	33,203.01

Date: 14.02.2025

Place: RAJPURA

By Order of the Board of Director
For Partap Industries Limited

(Sudarshan Paul Bansal)

DIN: 00178378

For Sunit Gupta & Associates
Chartered Accountants



PARTAP INDUSTRIES LIMITED

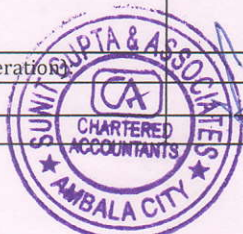
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CIN : L51909WB1994PLC062027, Email - partaplisting2017@gmail.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED DECEMBER 31, 2024

(INR in Lacs except per share data)

	Particulars	CONSOLIDATED				
		For the Quarter Ended			For the Year Ended	
		31.12.2024	30.09.2024	31.12.2023	31.03.2024	31.03.2023
1	Revenue From Operations					
	(a) Revenue From Operations (Net of Tax)	15,807.26	14,444.74	10,118.10	37,324.81	43,993.76
	(b) Other Operating Income	3.21	3.60	8.06	659.67	213.87
2	Other Income	-	-	-	-	-
3	Total Income from operations (1+2)	15,810.46	14,448.35	10,126.16	37,984.48	44,207.63
4	Expenditure					
	(a) Cost of Materials Consumed	12,302.60	11,795.76	7,433.78	27,994.71	31,264.74
	(b) Purchases of Stock-in-Trade	-	-	-	45.01	-
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(562.66)	(623.88)	136.53	(254.94)	(422.78)
	(d) Employee benefits expense	878.07	815.76	780.24	2,693.87	2,561.19
	(e) Finance Costs	182.53	217.64	148.08	241.16	236.79
	(f) Depreciation and amortisation expenses	822.31	303.06	310.70	1,171.20	1,380.87
	(g) Other Expenses	1,942.85	1,823.58	1,693.20	6,725.46	7,356.94
	Total Expenditure (a to f)	15,565.70	14,331.93	10,502.53	38,616.46	42,377.75
	Profit/(loss) before exceptional & extraordinary items and tax (3-4)	244.76	116.42	(376.37)	(631.98)	1,829.88
5	Exceptional Items	-	-	-	-	(261.90)
6	Profit/(loss) before extraordinary items & Tax (5-6)	244.76	116.42	(376.37)	(631.98)	2,091.78
7	Extraordinary Items	-	-	-	-	-
8	Profit/(loss) before Tax (7-8)	244.76	116.42	(376.37)	(631.98)	2,091.78
9	Tax Expense:					
	(a) Current Tax	45.00	45.00	180.25	166.26	721.00
	(b) Deferred Tax	-	-	-	93.88	(97.56)
	(c) Tax Adjustment for Early Year	-	-	-	-	-
10	Profit/(Loss) for the period from continuing operations (9-10)	199.76	71.42	(556.62)	(892.12)	1,468.34
11	Profit/(Loss) from discontinued operations	-	-	-	-	-
12	Tax expenses of discontinued operations	-	-	-	-	-
13	Profit/(Loss) from discontinued operations (after tax) (12-13)	-	-	-	-	-
14	Net Profit/(Loss) for the period (11+14)	199.76	71.42	(556.62)	(892.12)	1,468.34
15	Other comprehensive income ('OCI')					
	(i) Items that will not be reclassified to the statement of Profit & Loss account	-	-	-	44.29	70.57
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss Account	-	-	-	(12.90)	(20.55)
	Total other comprehensive income (Net of Tax)	-	-	-	31.39	50.02
16	Total Comprehensive Income for the period (15+16)	199.76	71.42	(556.62)	(860.73)	1,518.36
17	Non Controlling Interest	1.00	1.00	-	1.66	1.88
18	Total Comprehensive Income attributable to Equity Holders of parent (17+18)	198.76	70.42	(556.62)	(862.39)	1,516.48
19	Paid-up Equity Share Capital (32,02,350 Equity Shares of INR 10/- each & 8,00,000 Equity Shares of INR 100/- each)	40.02	40.02	40.02	40.02	40.02
20	Reserves excluding revaluation reserves	-	-	-	-	-
21	Earnings per equity (for Continuing operation):					
	(1) Basic	4.99	1.78	(13.91)	(21.51)	37.94
	(2) Diluted	4.99	1.78	(13.91)	(21.51)	37.94
22	Earnings per equity (for Discontinued operation):					
	(1) Basic	4.99	1.78	(13.91)	(21.51)	37.94
	(2) Diluted	4.99	1.78	(13.91)	(21.51)	37.94



Notes:

1) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th February 2025. The same have been audited by the Statutory Auditors who have issued an unqualified opinion thereon

2) Previous year figure have been regrouped wherever necessary.

3) The Company is having two segment and therefore Segmental Reporting is applicable.

4) The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the

5) The Company has adopted Indian Accounting Standard ('Ind AS') notified by the Ministry of Corporate Affairs with effect from April 01, 2017

For Partap Industries Limited

Date : 14.02.2025

Place : - Rajpura

Sudarshan Paul Bansal
(Managing Director)

DIN: 00178378



For Sunit Gupta & Associates
Chartered Accountants

CA. Sunit Gupta
Mem No. 091453
FRN- 014237N