



Pentokey Organy (India) Limited

Date: 09<sup>th</sup> November, 2023

BSE Limited  
P J Tower  
Dalal Street, Fort  
Mumbai, 400 001

Subject: Outcome of Board Meeting of Pentokey Organy (India) Limited held on 9th November, 2023.

Reference: BSE Scrip Code: 524210

Madam/ Sir,

This is to inform you that pursuant to Regulation 30 & Regulation 33 of Securities Exchange Board of India (Listing Obligation and Disclosure requirement) Regulation 2015 "Listing regulation" and other applicable provisions, the Board of Directors of the company at its meeting held today have:

Approved Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2023.

A Copy of the Unaudited Financial Results along with Limited Review Reports thereon are enclosed herewith for your information and record.

Further, pursuant to Regulation 47(1)(b) of the SEBI Listing Regulations, the Company would be publishing extract of Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023.

The meeting of the Board of Directors of the Company commenced at 4.00 PM and concluded at 5.00 P.M.

This is for your information and records.

For PENTOKEY ORGANY (INDIA) LIMITED

  
Kostuv Kejriwal  
Director  
DIN: 00285687



CIN: L24116MH1986PLC041681

Reg. Office: 509, Western Edge I, Western Express Highway, Borivali(East), Mumbai- 400 066  
Phone: +91-22-28545118 / 28545119 [www.pentokey.com](http://www.pentokey.com)



## Pentokey Organy (India) Limited

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED 30th SEPTEMBER, 2023 (` in Lakh)

Particulars	Quarter Ended 30.09.2023	Quarter Ended 30.06.2023	Quarter Ended 30.09.2022	Half Year Ended 30.09.2023	Half Year Ended 30.09.2022	Year Ended 31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	206.78	229.54	107.19	436.32	143.64	436.55
II Other Income	11.29	11.20	6.08	22.49	12.71	235.60
III Total Income (I+II)	218.07	240.74	113.27	458.81	156.34	672.15
IV Expenses						
a) Purchase of Stock-in-trade / Cost of Materials Sold	63.17	261.10	93.41	324.28	128.06	341.38
b) Change in inventories of finished goods, work-in-progress and stock-in-trade	96.65	(79.36)	-	17.29	-	(20.57)
c) Employee benefits expenses	2.60	4.17	4.41	6.78	8.94	13.78
d) Finance costs	0.00	0.60	-	0.60	-	2.85
d) Depreciation and amortisation expense	0.07	0.09	0.09	0.15	0.20	0.39
e) Others Expenses	20.00	11.28	3.84	31.28	9.65	16.77
Total Expenses	182.50	197.88	101.76	380.38	146.86	354.60
V Profit / (Loss) before exceptional items and tax (III-IV)	35.57	42.86	11.51	78.43	9.49	317.55
VI Exceptional items -	-	-	-	-	-	-
VII Profit / (Loss) after exceptional items (V+VI)	35.57	42.86	11.51	78.43	9.49	317.55
VIII Tax expense						
Current Tax	-	-	-	-	-	-
IX Profit / (Loss) for the period from continuing operations (VII-VIII)	35.57	42.86	11.51	78.43	9.49	317.55
X Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss	0.13	0.24	0.32	0.37	0.19	0.15
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
XI Total Comprehensive Income for the period ( IX+ X)	35.70	43.10	11.84	78.80	9.67	317.70
XII Paid-up equity share capital	627.26	627.26	627.26	627.26	627.26	627.26
XIII Reserves excluding revaluation reserves						210.64
XIV Earnings per equity share (for continuing operations)						
1) Basic	0.57	0.68	0.18	1.25	0.15	5.06
2) Diluted	0.57	0.68	0.18	1.25	0.15	5.06

**NOTES:**

- 1 The above results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 9th November 2023.
- 2 The above financial results have been reviewed by the statutory Auditors of the company and they have issued an unmodified Limited Review Report of the same.
- 3 The above results pertain to "Pharma Segment" which is the only business segment of the Company.
- 4 The above results have been prepared in accordance with the Company's (Indian Accounting Standards), Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with the rules thereunder and other recognised accounting practices and policies to the extent applicable.
- 5 Other Income in the Financial Results for the year ended 31st March, 2023 includes Rs.200 Lakhs towards recovery of Bad Debts provided for earlier.
- 6 Outstanding Income tax demand of Rs 171.58 for AY 2015-16 against which the company had preferred Appeal is yet pending.
- 7 The figures for the previous year and corresponding period have been regrouped, rearranged or recasted wherever necessary to conform to current period's presentation.

For Pentokey Organy (India) Limited

Kostuv Kejriwal  
Director  
DIN : 00285687



Place : Mumbai  
Date : 9th November, 2023

**Reg. Office:** 509, Western Edge I, Western Express Highway, Borivali (East),  
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**Branch Office:** 403, 4th Floor, Liberty Chambers, Near LIC Office, Rishikesh Triveni Road,  
Nanpura, Surat - 395001, Gujarat.

www.pentokey.com CIN: L24116MH1986PLC041681



## Pentokey Organy (India) Limited

PENTOKEY ORGANY (INDIA) LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2023

Particulars	As at 30.09.2023	As at 31.03.2023
	Unaudited	Audited
<b>ASSETS</b>		
<b>1 Non-current Assets</b>		
a) Property, Plant and Equipment	0.28	0.43
b) Intangible Assets	-	-
c) Non-current financial assets		
(i) Non-current investments	2.99	2.62
(ii) Other Bank Balances	9.85	9.57
(iii) Security Deposits	34.33	34.33
d) Other non current Asset	1.00	1.00
<b>Total Non-current Assets</b>	<b>48.45</b>	<b>47.95</b>
<b>2 Current Assets</b>		
a) Inventories	3.28	20.57
b) Financial assets		
(i) Trade Receivables	257.23	14.56
(ii) Cash and cash equivalent	10.36	11.36
(iii) Bank balance other than (ii) above	435.74	438.16
(iv) Loans	110.13	200.00
(v) Others	-	3.60
c) Other current assets	117.43	152.81
d) Current Tax Assets - Net	4.81	3.01
<b>Total Current Assets</b>	<b>938.97</b>	<b>844.07</b>
<b>TOTAL ASSETS</b>	<b>987.42</b>	<b>892.02</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	627.26	627.26
b) Other equity	289.44	210.64
<b>Total Equity</b>	<b>916.70</b>	<b>837.90</b>
<b>2 Current Liabilities</b>		
a) Financial liabilities		
(i) Trade Payable MSME	16.07	0.34
(ii) Trade Payable Non-MSME	29.76	39.38
(iii) Other current Financial Liabilities	6.32	13.99
b) Other Current Liabilities	18.57	0.49
c) Provisions	-	-
<b>Total Current Liabilities</b>	<b>70.73</b>	<b>54.11</b>
<b>Total Liabilities</b>	<b>70.73</b>	<b>54.11</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>987.42</b>	<b>892.02</b>

For Pentokey Organy (India) Limited

  
Kostuv Kejriwal  
Director  
DIN: 00285687

Place : Mumbai  
Date : 9th November, 2023



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## Pentokey Organy (India) Limited

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023

(` in Lakh)

Particulars	Half year Ended 30th September, 2023	Year Ended 31st March, 2023
	Unaudted	Audited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before Tax	78.42	317.55
<b>Adjustment for:</b>		
Depreciation	0.15	0.39
Interest Income	(22.01)	(30.52)
Dividend Income	(0.06)	(0.04)
Interest and Finance Charges	0.60	2.85
Operating Profit/ (Loss) before Working Capital Changes	<b>57.10</b>	<b>290.23</b>
<b>Adjusted for:</b>		
Inventories	17.29	(20.57)
Trade Receivable	(242.67)	(14.56)
Loans and Advances	128.85	(314.87)
Trade Payable and Other Liabilities	16.61	48.93
Net Cash from/(used in) Operating Activities	<b>(22.82)</b>	<b>(10.84)</b>
Taxes Paid	(1.80)	0.89
Net Cash from/(used in) Operating Activities	<b>(24.62)</b>	<b>(9.95)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Additions to Property, Plant and Equipment	-	-
Interest Income	22.01	26.92
Dividend Income	0.06	0.04
Fixed deposits and Margin Money	2.15	(8.04)
Cash generated from/(used in) Investing Activity	<b>24.22</b>	<b>18.92</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest & Finance Charges	(0.60)	(2.85)
Cash generated from/(used in) Financing Activity	<b>(0.60)</b>	<b>(2.85)</b>
Net Increase/(Decrease) in Cash & Cash Equivalents	<b>(1.00)</b>	<b>6.12</b>
Cash and Cash Equivalents at beginning of the year	11.36	5.24
Cash and Cash Equivalents at end of the year	10.36	11.36

For Pentokey Organy (India) Limited

  
Kostuv Kejriwal  
Director  
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# VERMA MEHTA & ASSOCIATES

## Chartered Accountants

104, Creative Industries Premises, Sunder Nagar, Kalina, Sanatcruz (East) Mumbai 400098  
Tel : 2666 6359 Fax : 6693 5131 E- Mail - vmaca92@gmail.com

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To The Board of Directors

**Pentokey Organy (India) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Pentokey Organy (India) Limited** ("the Company"), for the Quarter and six months ended September 30, 2023 ("the Statement"), together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI circular dated July 5, 2016, which has been initialed by us for identification purposes. The Statement has been prepared in accordance with the recognition and measurement principles laid down in the 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 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

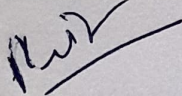
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data, and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.





4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, read with SEBI circular dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For  
M/s Verma Mehta & Associates  
Chartered Accountants  
Firm's Registration No: 112118W

  
**Rohit Rahalkar**  
Partner  
M.N. 139232  
UDIN :



Place: Mumbai  
Date: 09/11/2023

UDIN : 23139232B4RT403638