



Pentokey Organy (India) Limited

Date: 24/05/2025

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

Subject: Outcome of Board Meeting of Pentokey Organy (India) Limited held on 24th May, 2025.

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 the Audited Financial Results of the Company for the quarter and year ended 31st March, 2025.

A copy of the audited Financial Results along with the audit report of the statutory auditors of the company on the financial results are enclosed herewith.

Unmodified Opinion:

Further, this is hereby declared that M/s Verma Mehta & Associates, the Statutory Auditors of the Company, have issued Auditors' Report with an unmodified opinion on the Audited Financial Statements for the financial year ended March 31, 2025. This declaration is made pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

The meeting of the Board of Directors of the Company commenced at 04.30 PM and concluded at 5.15 PM

This is for your information and records.

For PENTOKEY ORGANY (INDIA) LIMITED

Divya Desai
Company Secretary

Reg. Office: 509, Western Edge I, Western Express Highway, Borivali (East),
Land Line +91-22-28545118 / 28545119
Mumbai - 400 066, India www.pentokey.com CIN: L24116MH1986PLC041681



STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31st MARCH, 2025
Pentokey Organy (India) Limited

(Rs. in Lakh)

Particulars	Quarter Ended 31.03.2025	Quarter Ended 31.12.2024	Quarter Ended 31.03.2024	Year Ended 31.03.2025	Year Ended 31.03.2024
	Audited (Refer note 5)	Unaudited	Audited (Refer note 5)	Audited	Audited
I Revenue from Operations	60.62	0.00	0.00	82.62	439.63
II Other Income	8.12	10.43	11.94	46.43	45.14
III Total Income (I+II)	68.75	10.43	11.94	129.05	484.77
IV Expenses					
a) Purchase of Stock-in-trade	32.18	16.24	-	105.22	324.56
b) Change in inventories of stock-in-trade	22.22	(16.24)	-	(32.74)	20.57
c) Employee benefits expenses	3.39	3.88	3.59	11.97	14.27
d) Finance costs	0.01	0.00	-	0.23	0.60
d) Depreciation and amortisation expense	0.00	0.00	0.07	0.03	0.29
e) Others Expenses	5.29	2.78	3.51	19.79	37.23
Total Expenses	63.10	6.65	7.17	104.50	397.52
V Profit / (Loss) before exceptional items and tax (III-IV)	5.64	3.78	4.77	24.55	87.25
VI Exceptional items					
VII Profit / (Loss) after exceptional items and tax (V+VI)	5.64	3.78	4.77	24.55	87.25
VIII Tax expense					
Current Tax					
IX Profit / (Loss) for the period from continuing operations (VII-VIII)	5.64	3.78	4.77	24.55	87.25
X Other Comprehensive Income					
(i) Items that will not be reclassified to profit or loss	-14.23	8.94	0.56	(5.12)	1.14
(ii) Income tax relating to items that will not be reclassified to profit or loss					
XI Total Comprehensive Income for the period (IX+ X)	(8.59)	12.72	5.33	19.43	88.39
XII Paid-up equity share capital (Face Value of Rs. 10/- each)	627.26	627.26	627.26	627.26	627.26
XIII Reserves excluding revaluation reserves				318.46	299.03
XIV Earnings per equity share (for continuing operations)					
1) Basic	0.09	0.06	0.08	0.39	1.39
2) Diluted	0.09	0.06	0.08	0.39	1.39

NOTES:

- 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 24.05.2025
- The above financial results have been audited by the Statutory Auditors of the company and they have issued an unmodified Audit report of the same.
- The above results pertain to trading in Pharma Segment which is the only business segment of the Company.
- 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.
- The figures of quarter ended 31st March are the balancing figures between audited figures in respect of the full financial year ' and the published year to date figures up to the third quarter of the current and the previous financial year which were subject to limited review by the Statutory Auditors
- Outstanding Income tax demand of Rs 171.58 Lakhs for AY 2015-16 against which the company has preferred Appeal which is yet pending.
- The figures for the previous year and corresponding periods have been regrouped, rearranged or recasted wherever necessary to conform to current period's presentation.

For Pentokey Organy (India) Limited

Place : Mumbai
Date: 24.05.2025

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Kostuv Keirawal
Director
DIN: 00285687



Pentokey Organy (India) Limited

PENTOKEY ORGANY (INDIA) LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH,2025

(Rs in Lakh)

Particulars	As at 31.03.2025	As at 31.03.2024
	Audited	Audited
ASSETS		
1 Non-current Assets		
a) Property, Plant and Equipment	0.11	0.14
b) Intangible Assets		
c) Non-current financial assets		
(i) Non-current investments	123.64	3.76
(ii) Other Bank Balances	10.79	10.14
(iii) Security Deposits	34.33	34.33
d) Other non current Asset	4.83	4.83
Total Non-current Assets	173.70	53.20
2 Current Assets		
a) Inventories	32.74	-
b) Financial assets		
(i) Trade Receivables	29.35	189.01
(ii) Cash and cash equivalent	7.97	6.90
(iii) Bank balance other than (ii) above	481.22	541.07
(iv) Loans	72.02	114.65
(v) Others	-	-
c) Other current assets	174.15	42.21
d) Current Tax Assets - Net	7.42	3.52
Total Current Assets	804.87	897.37
TOTAL ASSETS	978.57	950.58
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	627.26	627.26
b) Other equity	318.46	299.03
Total Equity	945.72	926.29
Liabilities		
Current Liabilities		
a) Financial liabilities		
(i) Trade Payable MSME	-	-
(ii) Trade Payable Non-MSME	13.26	4.34
(iii) Other current Financial Liabilities	0.66	1.11
b) Other Current Liabilities	18.93	18.85
c) Provisions		
Total Current Liabilities	32.85	24.29
Total Liabilities	32.85	24.29
TOTAL EQUITY AND LIABILITIES	978.57	950.58

For Pentokey Organy (India) Limited

Kostav Kejriwal

Director

DIN: 00285687

Place : Mumbai

Date : 24.05.2025

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Pentokey Organy (India) Limited

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH .2025

(Rs. in Lakh)

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
	Audited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax	24.55	87.25
Adjustment for:		
Depreciation	0.03	0.29
Interest Income	(45.36)	(44.24)
Dividend Income	(0.07)	(0.06)
Interest and Finance Charges	0.23	0.60
Operating Profit/ (Loss) before Working Capital Changes	(20.62)	43.84
Adjusted for:		
Inventories	(32.74)	20.57
Trade Receivable	159.66	(174.45)
Loans and Advances	(89.30)	199.55
Trade Payable and Other Liabilities	8.56	(29.83)
Net Cash from/(used in) Operating Activities	25.56	59.68
Taxes Paid	(3.90)	(0.52)
Net Cash from/(used in) Operating Activities	21.66	59.16
B CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	45.36	44.24
Dividend Income	0.07	0.06
Non-Current Investments	(125.00)	-
Fixed deposits and Margin Money	59.21	(103.49)
Cash generated from/(used in) Investing Activity	(20.36)	(59.19)
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Finance Charges	(0.23)	(0.60)
Cash generated from/(used in) Financing Activity	(0.23)	(0.60)
Net Increase/(Decrease) in Cash & Cash Equivalents	1.07	(0.63)
Cash and Cash Equivalents at beginning of the year	6.90	11.36
Cash and Cash Equivalents at end of the year	7.97	6.90

For Pentokey Organy (India) Limited

Kestuv Kejriwal
Director
DIN: 00285687

Place : Mumbai

Date 24-05-2025

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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 Report on the Annual Financial Results of Pentokey Organy (India)

**Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015**

To the Board of Directors of Pentokey Organy (India) Limited

Opinion and Conclusion

We have audited the annual financial results (' the statement') of **Pentokey Organy (India) Limited** (" the Company ") for the year ended 31 March 2025 , attached herewith , being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015 ("SEBI Regulations, 2015"). Attention is drawn to the fact that the figures for the quarter ended 31 March 2025 and the corresponding quarter ended in the previous year as reported in the statement are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial years had only been reviewed and not subjected to audit.

Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, the statement :

- (i) Is presented in accordance with the requirements of Regulation 33 of the SEBI Regulations, 2015 as amended
- (ii) Gives a true and fair view of the financial performance including other comprehensive income and other financial information for the year ended 31 March 2025

Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2025

With respect to the Standalone Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.



Branch Office: Pune | Aurangabad |



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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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. 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 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management 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.

(a) Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.





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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 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 estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's 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 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. We 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.
- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.





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(b) Review of Financial Results for the quarter ended on 31st March 2025

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2025 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 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 SAs specified under section 143(10) of the Act 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.

Other Matters

- 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 and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

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

Rohit Rahalkar
Partner
M.No. 139232
Place : Mumbai

Date : 24/05/2025

UDIN:



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