

PATBACK BUSINESS LIMITED

Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, Delhi-110085
E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681
CIN: L74999DL1984PLC018747

November 07, 2023

To,
Metropolitan Stock Exchange of India Limited (MSEI)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400070

Dear Sir/Madam,

Sub: Submission of Compliances

We are submitting herewith the following documents in respect of compliances of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. Outcome of the Board meeting held on today i.e. Tuesday, 07th day of November, 2023.
2. Un-Audited financial results along with Statement of Assets and Liability and Cash flow Statement for the quarter and half year ended September 30, 2023.
3. Limited Review Report (LRR) on Un-Audited Financial Results for the quarter and half year ended September 30, 2023 of the company as per the format prescribed by SEBI.
4. Report of Statement of deviation /variation as per Reg.32 of SEBI (LODR) Regulations, 2015.

You are requested to take the same on your records.

Thanking You,
Yours truly

For **Patback Business Limited**

Dwarka Prasad Agarwal
Company Secretary

Place: New Delhi

PATBACK BUSINESS LIMITED

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To,

Metropolitan Stock Exchange of India Limited (MSEI)

205(A), 2nd floor, Piramal Agastya Corporate Park,

Kamani Junction, LBS Road, Kurla (West),

Mumbai – 400070

Dear Sir/Madam,

Sub: Outcome of Meeting of Board of Directors of Patback Business Limited held today i.e. Tuesday, 07th November, 2023.

In terms of Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. Tuesday, 07th November, 2023, which commenced at 02:00 P.M. and concluded at 04:35 P.M., inter alia, has discussed and taken the following decisions:

1. Considered and approved the Unaudited Standalone Financial results for the quarter and half year ended September 30, 2023.
2. Took note of Auditor review report on the Un-audited Standalone Financial results for the quarter and half ended September 30, 2023.
3. Consider and took note the Statement of deviation/Variation of Reg. 32 of SEBI (LODR) Regulations, 2015 from the director of the Company.

The Meeting Commenced at 02:00 P.M. and Concluded at 04:35 P.M.

This is for your information and records.

Thanking You,

Yours faithfully,

For **Patback Business Limited**

DWARKA
PRASAD
AGRAWAL

Digitally signed by
DWARKA PRASAD
AGRAWAL
Date: 2023.11.07
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Dwarka Prasad Agarwal
Company Secretary

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER 2023 - IND-AS COMPLIANT

Particulars		Quarter ended			Half Year Ended		(Rupees in lakhs)
		30th September, 2023	30th June, 2023	30th September, 2022	30th September, 2023	30th September, 2022	Year ended 31st March, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	371.52	-	-	371.52	-	101.14
II	Other Income	2.13	2.18	32.21	4.31	32.84	4.15
III	Total Income (I+II)	373.65	2.18	32.21	375.83	32.84	105.29
IV	EXPENSES						
	Purchase of goods	360.31	-	-	360.31	-	-
	Changes in inventories	(0.51)	(0.11)	0.02	(0.62)	0.70	1.14
	Employee benefits expenses	4.35	4.35	3.96	8.70	6.60	14.97
	Other expenses	5.96	3.02	0.82	8.98	1.33	5.11
	Total expenses (IV)	370.11	7.26	4.80	377.37	8.63	21.22
V	Profit/(loss) before exceptional items and tax (III-IV)	3.54	(5.08)	27.41	(1.54)	24.21	84.07
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	3.54	(5.08)	27.41	(1.54)	24.21	84.07
VIII	Tax expense:						
	(1) Current tax	-	-	(6.09)	-	(6.09)	(21.45)
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period (VII-VIII)	3.54	(5.08)	21.32	(1.54)	18.12	62.62
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	3.54	(5.08)	21.32	(1.54)	18.12	62.62
XII	Paid up equity share capital (Face value Rs. 10/- per share)	24.80	24.80	24.80	24.80	24.80	24.80
XIII	Reserve excluding Revaluation Reserves as per Balance sheet of previous year	73.14	73.14	8.99	73.14	8.99	8.99
XIV	Earnings per equity share:						
	(1) Basic	1.43	(2.05)	8.59	(0.62)	7.30	25.25
	(2) Diluted	1.43	(2.05)	8.59	(0.62)	7.30	25.25
See accompanying note to the financial results							

Notes :

- The above unaudited financial results for the quarter ended on 30th September, 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 7th day of September, 2023.
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- These Results are also updated on the company's website URL: patback.in.

For and on behalf of board of directors of
PATBACK BUSINESS LIMITED

PAWAN KUMAR MITTAL
DIRECTOR
DIN: 00749265



Date: 7th September, 2023
Place: New Delhi

PATBACK BUSINESS LIMITED
 Regd Off: 325, Aggarwal Plaza, DDA Community Centr, Sec-14, Rohini, Delhi-110085
 CIN: L74999DL1984PLC018747
STATEMENT OF ASSETS AND LIABILITIES
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2023

PARTICULARS	(Rupees in lakhs)	
	As at 30th September, 2023 (Unaudited)	As at 31st March, 2023 (Audited)
ASSETS		
Non current assets		
Financial assets		
Loans		
Total non-current assets	96.15	90.03
Current assets	96.15	90.03
Inventories		
Financial assets	1.63	1.01
Cash & cash equivalents		
Trade receivables	1.94	18.45
Other financial assets	371.52	-
Current tax assets (net)	3.16	1.70
Other current assets	-	-
Total current assets	152.94	-
Total assets	531.19	21.16
EQUITY AND LIABILITIES	627.34	111.18
Equity		
Equity share capital		
Other equity	24.80	24.80
Liabilities	414.10	73.14
Current liabilities		
Financial liabilities		
Borrowings		
Trade payables	1.00	-
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises	172.08	-
Other financial liabilities		
Current tax liabilities (net)	4.04	1.76
Other current liabilities	11.15	11.15
Total current liabilities	0.17	0.34
Total liabilities	188.43	13.24
Total equity and liabilities	188.43	13.24
	627.34	111.18

For and on behalf of board of directors of
 PATBACK BUSINESS LIMITED

PAWAN KUMAR MITTAL
 DIRECTOR
 DIN: 00249265



Date: 7th September, 2023
 Place: New Delhi

PATBACK BUSINESS LIMITED

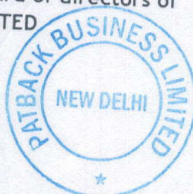
Regd Off: 325, Plot No. 3, Aggarwal Plaza, DDA Community Centr. , Sec-14, Rohini-Delhi-110085

Disclosure of unaudited statement of cash flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the half year ended on 30th September, 2023

	For the half year ended 30th September 2023	(Rupees in lakhs) For the year ended as on 30th September 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after exceptional items	(1.54)	24.21
Adjustments for items: -		
Interest received	(4.31)	(1.32)
Operating Profit before working capital changes	(5.85)	22.89
Working capital adjustments: -		
(Increase)/ decrease in inventories	(0.62)	0.70
(Increase)/ decrease in other financial assets	(1.47)	-
(Increase)/ decrease in other current assets	(152.94)	(0.39)
Increase/ (decrease) in trade payables	172.08	-
Increase/ (decrease) in trade receivables	(371.52)	-
Increase/ (decrease) in other financial liabilities	2.28	1.46
Increase/ (decrease) in other current liabilities	(0.17)	0.07
Cash generated from operations	(358.21)	24.72
Direct taxes paid	(0.00)	(3.16)
Net cash flow from operating activities (A)	(358.21)	21.56
CASH FLOW FROM INVESTING ACTIVITIES		
Grant/(repayment) of loans	(6.12)	(21.97)
Interest received	4.31	1.32
Net cash flow from investing activities (B)	(1.81)	(20.65)
CASH FLOW FROM FINANCING ACTIVITIES		
Net proceeds from issue of share warrants	342.50	-
Net proceeds from borrowings	1.00	-
Net cash flow from financing activities (C)	343.50	-
Net cash flow during the year (A + B + C)	(16.51)	0.91
Add: Opening cash and cash equivalents	18.45	2.22
Closing cash and cash equivalents	1.94	3.13
Components of cash and cash equivalents		
Cash on hand	0.85	0.93
Balances with banks	1.08	2.20
Total cash and cash equivalents	1.94	3.13

For and on behalf of board of directors of
PATBACK BUSINESS LIMITED

PAWAN KUMAR MITTAL
DIRECTOR
DIN: 00749265



Date: 7th September, 2023
Place: New Delhi



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,
New Delhi – 110 001
Phone : 011-43596011
Email: delhi@vnp.in
Website: <http://www.vnp.in>

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED FINANCIAL RESULTS

To,
The Board of Directors of Patback Business Limited
325, Plot No. 3, Aggarwal Plaza,
DDA Community Center,
Sector -14, Rohini, Delhi 110085
(CIN: L74999DL1984PLC018747)

We have reviewed the accompanying statement of unaudited financial results of **M/s. Patback Business Limited** (the "Company") for the quarter & Half year ended on 30th September, 2023 (the "Statement") being submitted by the Company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

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. 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR V. N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

OM PRAKASH PAREEK
Digitally signed by OM PRAKASH PAREEK
Date: 2023.11.07
16:27:52 +05'30'

O. P. Pareek
Partner
M. No. 014238
UDIN: 23014238BGXRVB9873

New Delhi, the 7th day of November, 2023

PATBACK BUSINESS LIMITED

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E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681
CIN: L74999DL1984PLC018747

November 07, 2023

To,
Metropolitan Stock Exchange of India Limited (MSEI)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400070

Dear Sir,

Subject: Submission of Statement of Deviation or Variation pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject and pursuant to Regulations 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular No.: CIR/CFD/CMD1/162/2019 dated 24.12.2019, please find enclosed herewith Statement of Deviation or Variation for the quarter and half year ended 30th September 2023, for the proceeds received by the Company on issue of 1,00,00,000 Warrants on preferential basis .

We hereby confirm that there **was no deviation or variation in the use of proceeds raised through issue of Warrants on a preferential basis**, from the object as stated in the explanatory statement to the Notice of Extraordinary General Meeting held on July 13, 2023.

A statement confirming the above for the quarter ended September 30, 2023 is enclosed as **Annexure- A** to this letter.

This is for your information & record.

Thanking You,
Yours Faithfully,

For **Patback Business Limited**



Pawan Kumar Mittal
(Director)

DIN: 00749265

Add: I-19, Sai Appartment Sector 13,
Rohini, New Delhi 110085

Place: New Delhi

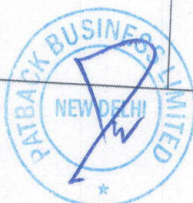
PATBACK BUSINESS LIMITED

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E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681
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Annexure -A


STATEMENT OF DEVIATION/ VARIATION IN UTILISATION OF FUNDS RAISED FOR QUARTER ENDED SEPTEMBER 30,2023

Name of listed entity	PATBACK BUSINESS LIMITED
Mode of fund raising	Preferential Issues of 1,00,00,000 (One Crore) Warrants
Date of fund Raising	On August 11,2023 the Company has allotted 1,00,00,000 (One Crore only) Convertible Warrants at a price of 13.70/- (Rupees Thirteen & Seventy Paise Only) (including a premium of Rs. 3.70 (Rupees Three & Seventy Paise Only) per Warrant with a right to apply for and get allotted, within a period of 18 (Eighteen) months from the date of allotment of Warrants, in one or more tranches, 1 (one) Equity Share of face value of Rs 10/- (Rupee Ten each) for each Warrant. There were no Warrant conversions during the reporting quarter.
Amount Raised	Rs.3,42,50,000/- (Rupees Three Crores Forty Two Lacs Fifty thousand only). Rs. 3,42,50,000 received from the warrant holders on 11/08/2023 (being 25% of the Warrant Issue Price shall be payable at the time of subscription and allotment of each Warrant). Balance amount being 75% of issue price of warrants to be received at the time of conversion of warrants into equity shares.
Report filed for Quarter ended	30th September 2023
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments review of the Audit Committee after	None .
Comments of the auditors, if any	None
Objects for which funds have been raised , and where there has been a deviation, in the following table	Working capital requirements and other general corporate purposes.



Original Object	Modified Object, if any	Original Allocation (Rs)	Modified allocation, if any	Funds Utilised (Rs)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Working capital requirements and other General Corporate purposes	N/A	3,42,50,000	N/A	3,42,50,000	None	There were no Warrant conversions during the reporting quarter.

For Patback Business Limited


Pawan Kumar Mittal
(Director)

DIN: 00749265

Add: I-19, Sai Appartment Sector 13,
Rohini, New Delhi 110085

Place: New Delhi

