

# 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. +91-9810260127  
CIN: L74999DL1984PLC018747

**November 11, 2024**

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. Monday, 11th day of November, 2024.
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, 2024.
3. Limited Review Report (LRR) on Un-Audited Financial Results for the quarter and half year ended September 30, 2024 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.
5. Disclosure under Related party transaction under Reg 23(9) of SEBI (LODR) Regulation 2015.

You are requested to take the same on your records.

Thanking You,  
Yours truly

**For Patback Business Limited**



**Pawan Kumar Mittal**  
**Director**  
**DIN:00749265**

Place: New Delhi

# PATBACK BUSINESS LIMITED

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**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. Monday, 11th November, 2024.**

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. Monday, 11<sup>th</sup> November, 2024, which commenced at 04:00 P.M. and concluded at 07:15 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, 2024.
2. Took note of Auditor review report on the Un-audited Standalone Financial results for the quarter and half ended September 30, 2024.
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 04:00 P.M. and Concluded at 07:15 P.M.

This is for your information and records.

Thanking You,  
Yours faithfully,

**For Patback Business Limited**



**Pawan Kumar Mittal**  
Director  
DIN:00749265

**PATBACK BUSINESS LIMITED**  
CIN : L74999DL1984PLC018747

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER 2024 - IND-AS COMPLIANT**

Particulars		Quarter ended			Half Year Ended		(Rupees in lakhs)
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations						
	Sale of goods	-	-	371.52	-	371.52	602.95
II	Other Income	4.15	2.62	2.13	6.77	4.31	8.22
III	Total Income (I+II)	4.15	2.62	373.65	6.77	375.83	611.18
IV	EXPENSES						
	Purchase of stock in trade	-	-	360.31	-	360.31	1,393.96
	Changes in inventories	(0.86)	(0.58)	(0.51)	(1.44)	(0.62)	(818.82)
	Employee benefits expenses	4.35	4.35	4.35	8.70	8.70	17.40
	Finance costs	0.01	0.08	-	0.09	-	0.50
	Other expenses	2.65	2.60	5.96	5.25	8.98	17.04
	Total expenses (IV)	6.15	6.45	370.11	12.60	377.37	610.07
V	Profit/(loss) before exceptional items and tax (III IV)	(1.99)	(3.84)	3.54	(5.82)	(1.54)	1.11
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(1.99)	(3.84)	3.54	(5.82)	(1.54)	1.11
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	1.30
	(2) Deferred tax	-	-	-	-	-	(0.21)
IX	Profit (Loss) for the period (VII-VIII)	(1.99)	(3.84)	3.54	(5.82)	(1.54)	0.02
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)	(1.99)	(3.84)	3.54	(5.82)	(1.54)	0.02
XII	Paid up equity share capital (Face value Rs. 10/- per share)	1,024.80	1,024.80	24.80	1,024.80	24.80	1,024.80
XIII	Reserve excluding Revaluation Reserves as per Balance sheet of previous year	443.16	443.16	73.14	443.16	73.14	73.14
XIV	Earnings per equity share:						
	(1) Basic	(0.02)	(0.04)	1.43	(0.06)	(0.62)	-
	(2) Diluted	(0.02)	(0.04)	1.43	(0.06)	(0.62)	-
See accompanying note to the financial results							

**Notes :**

- (1) The above unaudited financial results for the quarter ended on 30th September, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 11th day of November, 2024.
- (2) 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.
- (3) Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- (4) 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.
- (5) These Results are also updated on the company's website URL:www.patback.in

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

  
PAWAN KUMAR MITTAL  
DIRECTOR  
DIN: 00749265

Date: 11th November 2024  
Place: New Delhi

STATEMENT OF ASSETS AND LIABILITIES  
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2024

(Rupees in lakhs)		
PARTICULARS	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>ASSETS</b>		
Non current assets		
Financial assets		
Loans	197.46	91.82
<b>Total non-current assets</b>	<b>197.46</b>	<b>91.82</b>
Current assets		
Inventories	821.28	819.83
Financial assets		
Cash & cash equivalents	3.27	5.04
Trade receivables	442.04	606.90
Other financial assets	4.00	4.87
<b>Current tax assets (net)</b>	<b>-</b>	<b>-</b>
Other current assets	26.81	25.56
<b>Total current assets</b>	<b>1,297.40</b>	<b>1,462.20</b>
<b>Total assets</b>	<b>1,494.85</b>	<b>1,554.02</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
Equity share capital	1,024.80	1,024.80
Other equity	437.33	443.16
<b>Liabilities</b>		
Current liabilities		
Financial liabilities		
Borrowings	-	-
Trade payables		
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	18.00	71.30
Other financial liabilities	2.14	1.82
<b>Current tax liabilities (net)</b>	<b>12.47</b>	<b>0.43</b>
Other current liabilities	0.12	12.52
<b>Total current liabilities</b>	<b>32.72</b>	<b>86.07</b>
<b>Total liabilities</b>	<b>32.72</b>	<b>86.07</b>
<b>Total equity and liabilities</b>	<b>1,494.85</b>	<b>1,554.02</b>

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



PAWAN KUMAR MITTAL  
DIRECTOR  
DIN: 00749265

Date: 11th November 2024  
Place: New Delhi

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, 2024

(Rupees in lakhs)

	For the half year ended 30th September 2024	For the year ended as on 30th September 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after exceptional items	(5.82)	(1.54)
Adjustments for items: -		
Interest received	6.77	(4.31)
Operating Profit before working capital changes	0.95	(5.85)
Working capital adjustments: -		
(Increase)/ decrease in inventories	(1.44)	(0.62)
(Increase)/ decrease in other financial assets	0.87	(1.47)
(Increase)/ decrease in other current assets	(1.25)	(152.94)
Increase/ (decrease) in trade payables	(53.30)	172.08
Increase/ (decrease) in trade receivables	164.86	(371.52)
Increase/ (decrease) in other financial liabilities	0.32	2.28
Increase/ (decrease) in other current liabilities	(0.31)	(0.17)
Cash generated from operations	110.69	(358.21)
Direct taxes paid	(0.05)	-
<b>Net cash flow from operating activities (A)</b>	<b>110.64</b>	<b>(358.21)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Grant/(repayment) of loans	(105.64)	(6.12)
Interest received	(6.77)	4.31
<b>Net cash flow from investing activities (B)</b>	<b>(112.41)</b>	<b>(1.81)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net proceeds from issue of share warrants	-	342.50
Net proceeds from borrowings	-	1.00
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>343.50</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(1.77)</b>	<b>(16.51)</b>
Add: Opening cash and cash equivalents	5.04	18.45
<b>Closing cash and cash equivalents</b>	<b>3.27</b>	<b>1.94</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	2.33	0.85
Balances with banks	0.94	1.08
<b>Total cash and cash equivalents</b>	<b>3.27</b>	<b>1.94</b>

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



PAWAN KUMAR MITTAL  
DIRECTOR  
DIN: 00749265

Date: 11th November 2024  
Place: New Delhi

**PATBACK BUSINESS LIMITED**  
**STANDALONE SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:**

Particulars	Quarter ended			Half Year Ended		Year ended
	30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
a) Gold Bars	-	-	-	-	-	140.50
b) Agricultural Produce	-	-	371.52	-	371.52	462.45
c) Unallocable	-	-	-	-	-	(0.00)
<b>Total</b>	-	-	371.52	-	371.52	602.95
Less: Inter segment revenue	-	-	-	-	-	-
<b>Net Sales/ Income from Operations</b>	-	-	371.52	-	371.52	602.95
<b>2. Segment Results</b>						
<b>Profit before Interest &amp; Tax</b>						
a) Gold Bars	-	-	-	-	-	14.70
b) Agricultural Produce	-	-	11.21	-	11.21	11.93
<b>TOTAL</b>	-	-	11.21	-	11.21	26.63
<b>Add/(Less):</b>						
a) Finance Cost	0.01	0.08	-	0.09	-	0.50
b) Un-allocable expenditure net off un-	(1.99)	(3.92)	(7.67)	(5.91)	(12.75)	(26.02)
<b>Total Profit before Tax</b>	(1.98)	(3.84)	3.54	(5.82)	(1.54)	1.11
<b>3. Segment capital employed</b>						
<b>Segment Assets</b>						
a) Gold Bars	817.63	937.49	-	817.63	-	962.86
b) Agricultural Produce	442.04	462.04	454.27	442.04	454.27	462.04
c) Unallocable	235.18	150.66	173.07	235.18	173.07	129.13
<b>Total</b>	1,494.85	1,550.19	627.34	1,494.85	627.34	1,554.02
<b>Segment Liabilities</b>						
a) Gold Bars	-	-	-	-	-	-
b) Agricultural Produce	18.00	71.30	172.08	18.00	172.08	71.30
c) Unallocable	14.72	14.77	16.35	14.72	16.35	14.77
<b>Total</b>	32.72	86.07	188.43	32.72	188.43	86.07
<b>Capital Employed</b>						
a) Gold Bars	817.63	937.49	-	817.63	-	962.86
b) Agricultural Produce	424.04	390.73	282.20	424.04	282.20	390.73
c) Unallocable	220.46	135.89	156.71	220.46	156.71	114.36
<b>Total</b>	1,462.13	1,464.12	438.91	1,462.13	438.91	1,467.95

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**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 30<sup>th</sup> September, 2024 (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: 2024.11.11  
19:17:30 +05'30'

**O. P. Pareek**  
Partner  
M. No. 014238  
UDIN: 24014238BKAUHZ1463

New Delhi, the 11<sup>th</sup> day of November, 2024

# PATBACK BUSINESS LIMITED

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

**November 11,2024**

To

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

## UNDERTAKING

**In terms of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD1/162/2019 dated December 24,2019.**

I **Pawan Kumar Mittal**, Director of Patback Business Limited be and is hereby confirmed that the Statement of deviation /variation pursuant to review by the audit committee, on a quarterly basis as per Reg.32 of SEBI (LODR) Regulations, 2015 is not applicable in our company.

Thanking You,  
Yours truly

For **Patback Business Limited**



**Pawan Kumar Mittal**  
(Director)  
DIN: 00749265

Place: New Delhi



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November 11,2024

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

Dear Sir/Madam,


Sub: disclosures of related party transactions under Regulation 23(9) of the SEBI (LODR) Regulations, 2015, for the half year ended 30 September, 2024

In compliance with Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the revised disclosure of related party transactions for the half year ended 30 September 2024.

This is for your information and record.

Thanking You  
Yours Faithfully,

For PATBACK BUSINESS LIMITED



**Pawan Kumar Mittal**  
Director  
DIN: 00749265

Encl: aa



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