



Date: 13-11-2024

To,
The Manager- Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex, Bandra (E),
Mumbai-400 051.

SYMBOL: PRANIK
ISIN: INEOVJG01014

Sub: Outcome of the Meeting of the Board of Directors of Pranik Logistics Limited (the Company''') held on November 13, 2024.

Ref: Reg. 30 and Reg 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Ma'am,

This is to inform you that the Board of Directors of the Company at its meeting held on today i.e., November 13, 2024, commenced at 02:00 PM and concluded at 02:30 PM has, inter-alia, Considered and approved the Un-audited Standalone Financial Results along with limited review report for the half year ended on September 30, 2024

Further, Un-audited Standalone Financial Results along with limited review report for the half year ended on September 30, 2024 is enclosed herewith.

The aforementioned documents shall also be available on the Company's website: www.pranikgroup.com.

Kindly take the above information in your records.

**For and on behalf of
Pranik Logistics Limited**

**Ayon Biswas
Company Secretary & Compliance Officer**

PRANIK LOGISTICS LIMITED

14TH FLOOR, PLOT NO. 52, BLOCK DN,
P. S. SRIJAN TECH PARK, SECTOR V,
SALT LAKE CITY, BIDHAN NAGAR,
KOLKATA, WEST BENGAL - 700091

✉ info@pranikgroup.com

🌐 www.pranikgroup.com

CIN No: U60231WB2015PLC205412



A. JOHN MORIS & CO.

CHARTERED ACCOUNTANTS

Limited Review Report

Review report to M/S Pranik Logistics Limited

We have reviewed the accompanying statement of unaudited financial results of M/S PRANIK LOGISTICS LIMITED for the period ended 30th September 2024. 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 have 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 provides 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.

Our conclusion is not modified in respect of this matter.

For M/S A John Moris & Co.
Chartered Accountants
FRN:007220S

Manish Jain



Signature
CA Manish Jain
Partner
M.No.:402192

UDIN: 24402192BKCCKD1899

Place: Kolkata
Date: 13.11.2024

Branch Office : 1st Floor, MR, Tower, Line Tank Road, Ranchi-834001, Jharkhand
Ph. No. : 9431192776, 7903027317

Head Office : No. 5, Lakshmiapuram 1st Street, Deivasigamani Road (Near Music Academy), Royapettah, Chennai-600 014.
Tel : + 91-44-2811 6003-4/ 7667034935 Fax : 044-2811 1712 E-mail : info@ajohnmoris.com, Website : www.ajohnmoris.com

Branches : Nagercoil | Madurai | Trichy | Coimbatore | Tiruppur | Kumbakonam | Tuticorin | Kochi | Thrissur
Thiruvananthapuram | Hyderabad | Guntur | Jeypore (Odisha) | Bengaluru | Mumbai | Ahmedabad | New Delhi | Ranchi



A. JOHN MORIS & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Report (Unmodified Opinion) on unaudited standalone Half yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF M/S PRANIK LOGISTICS LIMITED

Report on the Standalone Financial Results Opinion

We have reviewed the accompanying standalone half yearly financial results of M/S PRANIK LOGISTICS LIMITED for the quarter ended 30TH September 2024 and the year to date results for the period from 01.04.2024 to 30.09.2024 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 30TH September 2024 as well as the year to date results for the period from 01.04.2024 to 30.09.2024

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 results under the provisions of the Companies Act, 2013 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.

Our opinion is not modified in respect of this matter.



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Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intend 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' 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 results 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 standalone financial results, including the disclosures, and whether the financial results 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.

For M/S A John Moris & Co.
Chartered Accountants
FRN:007220S

Manish Jain



Signature
CA Manish Jain
Partner
M.No.:402192

UDIN: 24402192BKCCKD1899

Place: Kolkata
Date: 13.11.2024



M/S PRANIK LOGISTICS LIMITED
P.S SRIJAN TECH PARK, PLOT NO.52, BLOCK DN, 14TH FLOOR, SECTOR V, SALT LAKE CITY, KOLKATA-700091, WEST BENGAL
CIN:U60231WB2015PLC205412

Standalone Unaudited Financial Result for the Half Year Ended on 30.09.2024

All amounts in Rs.lacs unless otherwise stated except EPS

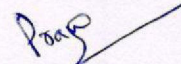
Sr. No.	Particulars	6 Months Ended			Year Ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		UnAudited	Audited	UnAudited	Audited	Audited
1	Revenue from operations					
	(a) Net Sales/Income from operations	4,642.35	6,683.93	3,117.63	6,683.93	6,052.70
	(b) Net Income	46.69	86.15	28.36	86.15	37.92
	Total Income	4,689.04	6,770.08	3,145.98	6,770.08	6,090.62
2	Expenses					
	(a) Cost of Material Consumed					
	(b) Purchase of Stock in Trade					
	(c) Change in inventories of finished goods, work in progress and stock in trade					
	(d) Employee Benefit Expenses	629.79	1,208.46	431.72	1,208.46	810.27
	(e) Finance Cost	76.99	171.04	82.29	171.04	81.10
	(f) Depreciation & Amortisation Charge	112.94	206.10	82.99	206.10	128.66
	(g) other expenses	3,490.73	4,627.43	2,398.99	4,627.43	4,935.21
	Total Expenses	4,310.45	6,213.03	2,995.99	6,213.03	5,955.24
	Profit/(Loss) from operations before an Exceptional and extra ordinary items and Tax(1-2)	378.58	557.05	149.99	557.05	135.38
3	Exceptional Items					
	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3-4)	378.58	557.05	149.99	557.05	135.38
4	Extra Ordinary Items					
5	Profit/(Loss) from ordinary activities before tax (5-6)	378.58	557.05	149.99	557.05	135.38
6	Tax Expenses (net)					
	- Current Tax	99.06	157.61	47.35	157.61	41.04
	- Deffered Tax	-3.90	-7.12	0.26	-7.12	1.11
	Total Tax Expenses	95.16	150.49	47.60	150.49	42.15
7	Net Profit (Loss) for the Period from Continuing Operations	283.42	406.56	102.39	406.56	93.23
8	Profit (Loss) from Discontinuing operations before Tax					
9	Tax Expense of Discontinuing Operations					
10	Net Profit/ (Loss) from Discontinuing Operations after Tax					
11	Net Profit/(Loss) for the Period	283.42	406.56	102.39	406.56	93.23
12	Details of Equity Share Capital					
	(a) Paid up Equity Share Capital	809.18	539.45	539.45	539.45	539.45
	(b) face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
13	Details of Debt Securities					
	(a) Paid up Debt Capital					
	(b) face value of Debt securities					
14	Reserve excluding Revaluation Reserve as per balance sheet of previous year	617.44	603.74	299.57	603.74	197.18
15	Debentures Redemption Reserve					
16	Earnings per share (Before extra ordinary items)					
	(a) Basic	3.50	7.54	1.90	7.54	1.73
	(b) Diluted	3.50	7.54	1.90	7.54	1.73
17	Earnings per share (after extra ordinary items)					
	(a) Basic	3.50	7.54	1.90	7.54	1.73
	(b) Diluted	3.50	7.54	1.90	7.54	1.73

Notes :

- The above unaudited consolidated financial results have been prepared in accordance with Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2014.
- The above unaudited stand alone financial results for the quarter/ half year ended 30th September, 2024 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company in their meeting held on 13th November, 2024. The Statutory Auditors (Peer Reviewed) of the company have carried out limited review of the financial results for the quarter/half year ended 30th September, 2024. Their limited review report does not have any qualification/modification.
- Figures have been re- grouped and re- classified , wherever necessary.
- Statement of Unaudited Cash Flows for the Half year ended on 30th September'2024 is attached herewith.
- The above financial results are available at company's website www.pranikgroup.com and stock Exchange viz. www.nseindia.com

Date:13/11/2024

For and on behalf of Board of Directors
Pranik Logistics Limited


Pranav Kumar Sonthalia
Managing Director
DIN:06717643
Place: Kolkata



PRANIK LOGISTICS LIMITED

14TH FLOOR, PLOT NO. 52, BLOCK DN,
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CIN No: U60231WB2015PLC205412

**M/S PRANIK LOGISTICS LIMITED**

P.S SRIJAN TECH PARK, PLOT NO.52, BLOCK DN, 14TH FLOOR, SECTOR V, SALT LAKE CITY, KOLKATA-700091, WEST BENGAL

CIN:U60231WB2015PLC205412

Statement of Assets and Liabilities as on 30th September, 2024

Amount in Lakhs

Sr. No.	Particulars	As at 30.09.2024	As at 31.03.2024
		Unaudited	Audited
	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	809.18	539.45
	(b) Reserve and Surplus	617.44	603.74
	(c) Money Received against share warrants	-	-
	Total Shareholders fund	1,426.61	1,143.19
2	Share Application money pending allotment	-	-
3	Non - Current Liabilities		
	(a) Long term Borrowing	262.78	201.59
	(b) Deferred tax liabilities (Net)		
	(c) Other long term Liabilities		
	(d) Long term provisions		
	Total Non Current Liabilities	262.78	201.59
4	Current Liabilities		
	(a) Short Term Borrowing	1,749.75	1,582.36
	(b) Trade Payables	259.73	111.00
	(i) Total outstanding dues of Micro enterprises and small enterprises		
	(ii) Total Outstanding dues of creditors other than Micro enterprises and small enterprises		
	(c) Other Current Liabilities	365.26	372.55
	(d) Short Term Provisions	108.45	157.61
	Total Current Liabilities	2,483.19	2,223.52
	TOTAL EQUITY AND LIABILITIES	4,172.58	3,568.30
	ASSETS		
1	Non Current Assets		
	(a) Property , Plant, Equipment and Intangible Assets		
	(i) Property , Plant and Equipments	577.66	395.40
	(ii) Intangible Assets	-	-
	(iii) Capital Work in Progress	-	-
	(b) Non Current Investments	140.26	119.28
	(c) Deferred Tax Assets	13.31	9.40
	(d) Long terms loans and Advances		
	Total Non Current Assets	731.23	524.08
2	Current Assets		
	Inventories		-
	Trade Receivables	2,441.99	1,961.28
	Cash and Cash Equivalents	848.14	854.42
	Short term loans and advances	98.28	153.31
	Other Current Assets	52.94	75.21
	Total Current Assets	3,441.35	3,044.22
	TOTAL ASSETS	4,172.58	3,568.30

Date:13/11/2024

For and on behalf of Board of Directors
Pranik Logistics LimitedPranav Kumar Sonthalia
Managing Director

DIN:06717643

Place: Kolkata

**PRANIK LOGISTICS LIMITED**14TH FLOOR, PLOT NO. 52, BLOCK DN,
P. S. SRIJAN TECH PARK, SECTOR V,
SALT LAKE CITY, BIDHAN NAGAR,
KOLKATA, WEST BENGAL - 700091



PRANIK LOGISTICS LIMITED
(CIN- U60231WB2015PLC205412)
Cash Flow Statement for the year ended 30th September 2024

(' In '000)

Particulars	For the year ended	
	30th Sept 2024	31st March, 2024
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	37,658.12	55,704.87
Adjustments for:		
Depreciation and amortisation	11,294.37	20,610.10
Finance costs	7,699.04	17,104.46
Bad and irrecoverable debts written off		
Interest income	(2,594.09)	(5,387.22)
Operating profit / (loss) before working capital changes	54,257.44	88,032.22
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Trade receivables	(48,070.76)	(87,515.43)
Short-term loans and advances	5,502.16	3,400.36
Long-term loans and advances	-	-
Other Non current assets	(2,097.05)	(2,930.94)
Other current assets	2,227.34	(5,074.76)
Adjustments for increase / (decrease) in operating liabilities:		
Short Term Borrowings	16,738.85	38,965.31
Trade payables	14,873.14	6,597.49
Other current liabilities	-729.33	22,460.73
Short-term provisions	-4,915.56	11,656.21
Cash flow from extraordinary items		
Cash generated from operations	37,785.63	75,591.20
Net income tax (paid) / refunds	(9,906.11)	(15,760.74)
Net cash flow from / (used in) operating activities (A)	27,879.51	59,830.46
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(29,520.51)	(21,929.29)
Sale of Fixed Assets	-	-
Bank balances not considered as Cash and cash equivalents		
- Placed	-	-
- Matured	-	-
Interest received		
- Others	2,594.09	5,387.22
Cash flow from extraordinary items		
Net cash flow from / (used in) investing activities (B)	(26,926.42)	(16,542.07)
C. Cash flow from financing activities		
Proceeds from issue of Equity Shares (Incl. Premium)		
Net increase / (decrease) in long term borrowings	6,117.84	1,221.63
Net increase / (decrease) in working capital borrowings		
Finance cost	(7,699.04)	(17,104.46)
Cash flow from extraordinary items		
Net cash flow from / (used in) financing activities (C)	(1,581.20)	(15,882.84)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-628.11	27,405.55
Cash and cash equivalents at the beginning of the year	85,442.04	58,036.49
Cash and cash equivalents at the end of the year	84,814.21	85,442.04
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	84,814.21	85,442.04
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements (give details)		
Deposit pledged with bank as security against borrowings	-	-
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)	84,814.21	85,442.04
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		
Cash and cash equivalents at the end of the year *	84,814.21	85,442.04
* Comprises:		
(a) Cash on hand	1,795.71	2,725.74
(c) Balances with banks		
(i) in current accounts	15.00	15.00
(ii) in deposit accounts with original maturity of less than 3 months	83,003.50	82,701.30
	84,814.21	85,442.04

For and on behalf of Board of Directors
Pranik Logistics Limited

Pranav Kumar Sonthalia
Managing Director
DIN:06717643
Place: Kolkata

