



**PNB FINANCE AND INDUSTRIES LIMITED**  
**Regd. Office: 2nd Floor, Property No. 3/8, Asaf Ali Road, New Delhi – 110002**  
(Formerly at : 1st Floor, Express Building, 9-10 , Bahadur Shah Zafar Marg, New Delhi - 110 002)

Corporate Identity Number : L65929DL1947PLC001240

Phone :- 7303495375, E-Mail- pnbfinanceindustries@gmail.com, Website -www.pnbfinanceandindustries.com

**Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine months ended December 31, 2025**

(₹ in lakh, unless otherwise stated)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter ended			Nine Months ended		Year ended	Quarter ended			Nine Months ended		Year ended
		Dec 31, 2025 (Unaudited)	Sept 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	March 31, 2025 (Audited)	Dec 31, 2025 (Unaudited)	Sept 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	March 31, 2025 (Audited)
10	<b>Other Comprehensive Income (OCI)</b>												
	i) a) Items that will not be reclassified to profit or loss	2,976.58	14,061.94	1,791.19	22,244.53	26,996.61	28,704.71	4,536.05	28,132.03	4,339.62	38,410.67	45,010.71	47,646.35
	b) Income tax effect on above	-425.65	-2,010.86	-256.26	-3,180.97	10,134.66	9,890.37	-648.66	-4,022.88	-621.13	-5,492.73	18,542.03	18,165.09
	ii) a) Items that will be reclassified to profit or loss	-150.45	4.76	27.70	-679.86	-226.21	-192.99	-132.58	14.61	42.57	-617.13	-153.43	-86.85
	b) Income tax effect on above	21.51	-0.68	-3.96	97.22	107.91	103.16	18.96	-2.09	-6.09	88.25	131.49	121.97
	<b>Total Other Comprehensive Income for the period/year [10(i)+(ii)]</b>	<b>2,421.99</b>	<b>12,055.16</b>	<b>1,558.67</b>	<b>18,480.92</b>	<b>37,012.97</b>	<b>38,505.25</b>	<b>3,773.77</b>	<b>24,121.67</b>	<b>3,754.97</b>	<b>32,389.06</b>	<b>63,530.80</b>	<b>65,846.56</b>
11	<b>Total Comprehensive Income for the period/year (9 + 10)</b>	<b>2,553.07</b>	<b>12,568.35</b>	<b>1,564.10</b>	<b>19,615.97</b>	<b>37,721.27</b>	<b>39,194.13</b>	<b>3,909.39</b>	<b>24,655.07</b>	<b>3,769.61</b>	<b>33,556.52</b>	<b>64,263.34</b>	<b>66,562.37</b>
a	<b>Profit attributable to:</b>												
	Owners of the Company							135.62	533.40	14.64	1,167.46	732.54	715.81
	Non-controlling interests							-	-	-	-	-	-
b	<b>Other Comprehensive income attributable to:</b>												
	Owners of the Company							3,773.77	24,121.67	3,754.97	32,389.06	63,530.80	65,846.56
	Non-controlling interests							-	-	-	-	-	-
c	<b>Total Comprehensive income attributable to: (a+b)</b>												
	Owners of the Company							3,909.39	24,655.07	3,769.61	33,556.52	64,263.34	66,562.37
	Non-controlling interests							-	-	-	-	-	-
12	<b>Paid-up Equity share capital (Face value of ₹ 10 each)</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>
13	<b>Other Equity</b>												1,91,347.21
14	<b>Earnings per share of Rs 10 each - Not annualised, except year ended (in ₹)</b>												
	(a) Basic (in ₹)	4.10	16.03	0.17	35.47	22.13	21.53	4.23	16.67	0.46	36.48	22.89	22.37
	(b) Diluted (in ₹)	4.10	16.03	0.17	35.47	22.13	21.53	4.23	16.67	0.46	36.48	22.89	22.37



**RAKESH DHAMANI**

RAKESH DHAMANI  
C=IN, S=Uttar Pradesh,  
Phone=9338496642;249620188809609c76418c24225  
119a8c68a1f460c0d113421, PostalCode=201301,  
STREET=Super Delhi Flat No 53, C Second Floor,  
Sector 15A Gurgaon Gurgaon Nagar,  
OID.2.5.4.65e53ab1e7b086e490e047acd1772b1344,  
T=2112,  
SERIALNUMBER=2644ed14d851986e270756289c92b  
43a376a4d9aac3b6e1356220662830c, O=Personal,  
CN=RAKESH DHAMANI  
your signing location here  
2026-02-11 11:38:12





## TANUJ GARG & ASSOCIATES

CHARTERED ACCOUNTANTS

CM - 06A, Near Parthla Chowk, Sector- 122, Noida,  
Gautam Buddha Nagar, U.P. - 201301, INDIA

### Independent Auditor's Review Report on the quarterly Standalone Financial Result of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
**The Board of Directors of  
PNB Finance And Industries Limited**

- (1) We have reviewed the accompanying Statement of Standalone Unaudited Ind-AS Financial Results of **PNB Finance And Industries Limited** ("the Company") for the for the quarter and nine months ended 31st December, 2025 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulation") as amended.
- (2) This statement is the responsibility of the Company's management and has been approved by the Board of Directors, 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 the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- (3) 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 substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.
- (4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standard



(Ind-AS) 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) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For TANUJ GARG & ASSOCIATES**  
**Chartered Accountants**  
**FRN:013843C**

  
**CA. Monika Garg**  
**Partner**

**M. No. : 407038**

**UDIN - 26407038SRRTNJ1244**

Place : **Noida**

Date : 11<sup>th</sup> February, 2026



## TANUJ GARG & ASSOCIATES

CHARTERED ACCOUNTANTS

CM - 06A, Near Parthla Chowk, Sector- 122, Noida,  
Gautam Buddha Nagar, U.P. - 201301, INDIA

### Independent Auditor's Review Report on the quarterly Consolidated Unaudited Financial Result of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,  
The Board of Directors of  
PNB Finance And Industries Limited

- (1) We have reviewed the accompanying Statement of Consolidated Unaudited Ind-AS Financial Results ("the statement") of **PNB Finance And Industries Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the Group") and its share of the net profit after tax and total comprehensive income/loss for the quarter and nine months ended 31<sup>st</sup> December, 2025 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulation") as amended.
- (2) This statement, which is the responsibility of the Parent's management and has been approved by the Parent's Board of Directors, 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 the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- (3) We conducted our review of the statements 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. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.



+91 9899508755, 9873481318

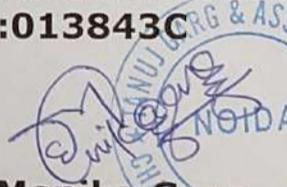
www.tganoida.com

monika@tganoida.com, tanujgargca@gmail.com

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- (4) The Statement includes the unaudited results of two wholly owned subsidiaries (i) Punjab Mercantile & Traders Ltd. and (ii) Esoterica Services Ltd. (formerly Jacaranda Corporate Services Ltd.). The interim financial statements/ financial information / financial results of both of these subsidiaries have also been reviewed by us and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on our review and the procedures performed by us as stated in paragraph 3 above.
- (5) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind-AS) 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) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For TANUJ GARG & ASSOCIATES**  
**Chartered Accountants**  
**FRN:013843C**

  
**CA. Monika Garg**  
**Partner**

**M. No. : 407038**

**UDIN - 26407038HKTQZT4416**

Place : **Noida**

Date : 11<sup>th</sup> February, 2026