



Pratik Panels Limited

Corp Off : B/101, Universal Paradise, Nanda Patkar Road, Vile Parle (E), Mumbai - 400 057 (MH)
Tel : 022-2614 8355. ~~XXXXXX~~ E-mail : ppby8@gmail.com, website : www.pratikpanels.com
~~XXXXXXXXXXXXXXXXXXXX~~ CIN No : L36101MH1889PLC317374

Date: 19th April, 2021

To,
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai-400 001.

Dear Sir,

Sub: Audited financial results for the quarter and year ended 31st March, 2021.

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to inform you that the Board of Directors of the Company at its meeting held on 19th April, 2021 has adopted the Audited Financial Results for the quarter and year ended 31st March, 2021. The meeting commenced at 1.30 p.m. and concluded at 2.05 p.m.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

1. Audited Financial Results for the quarter and year ended 31st March 2021 duly approved by the Board of Directors along with Statement of Assets and Liabilities and Cash Flow Statement for the year ended 31st March, 2021.
2. Auditor Report on the Audited Financial Results for the financial year ended 31st March, 2021.

We would like to state that M/s. Jain Jagawat Kamdar & Co., Chartered Accountants, Statutory Auditors, have issued audit report with modified opinion on the Audited Financial Results for the quarter and year ended 31st March, 2021. Statement on impact of Audit Qualifications (in respect of modified opinion on Audited Financial Results) is enclosed herewith as Annexure I.

Kindly take the same on record and oblige.

Thanking you,

Yours faithfully,
For Pratik Panels Limited

G.M. Singh
Gunwantraj Singhvi
(Managing Director)
DIN: 00218731



PRATIK PANELS LIMITED

Regd. Office: H. No. 1824, Gala 1,2,3,4 & 5, Swagat Complex, Bidi Kamgar Soc. Rahnal Thane - 421302
Tel. No. 022 26148355, Email-pplby8@gmail.com, Website:-www.pratikpanels.com
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Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2021

Rs in Lacs

Sr.No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-21 (Audited)	31-Dec-20 (Unaudited)	31-Mar-20 (Audited)	31-Mar-21 (Audited)	31-Mar-20 (Audited)
1	Income from operations	-	-	-	-	-
	a) Revenue from operations (Gross)	-	-	-	-	-
	b) Other Income	-	-	-	-	-
	Total Income from operations	-	-	-	-	-
2	Expenses	-	-	-	-	-
	a) Cost of materials consumed	-	-	-	-	-
	b) Excise Duty	-	-	-	-	-
	c) Purchase of traded goods	-	-	-	-	-
	d) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	e) Employee benefits expense	0.36	0.57	0.66	1.94	2.64
	f) Finance costs	-	-	-	-	-
	g) Depreciation and amortization expenses	-	-	-	-	-
	h) Other Expenses	1.50	1.37	1.62	43.45	7.07
	Total Expenses	1.86	1.94	2.28	45.39	9.71
3	Profit before tax (1-2)	(1.86)	(1.94)	(2.28)	(45.39)	(9.71)
4	Tax Expenses	-	-	-	-	-
5	Net Profit for the Period (3-4)	(1.86)	(1.94)	(2.28)	(45.39)	(9.71)
6	Other Comprehensive Income / (Loss) (After Tax)	-	-	-	-	-
7	Total Comprehensive Income after Tax (5+6)	(1.86)	(1.94)	(2.28)	(45.39)	(9.71)
8	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	389.85	389.85	389.85	389.85	389.85
9	Other Equity	-	-	-	(426.90)	(381.52)
10	Basic and Diluted EPS	(0.05)	(0.05)	(0.06)	(1.16)	(0.25)

Notes:

- The above results have been reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 19th April, 2021
- The figures for the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended December 31, 2020 and December 31, 2019 respectively
- The Company has not carried out any business activities during the quarter and during the financial Year
- Previous period figures have been regrouped / rearranged wherever necessary to make them comparable.

For Pratik Panels Limited,

G. M. Singh
Managing Director
DIN 00218731



Place: Mumbai
Date: 19th April, 2021

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PRATIK PANELS LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2021

Particulars	Year Ended 31st March 2021		Year Ended 31st March 2020	
<u>Cash flow from operating activities</u>				
<u>Net Profit Before Tax</u>		(45.39)		(9.71)
Depreciation		-	-	-
Miscellaneous Expenses Written-off		-	-	-
Interest		-	-	-
Less :Profit on sale of fixed assts		-	-	-
Operating Profit Before Working Capital Changes				
<u>Movement in working capital :</u>				
Decrease in Inventories		-	-	-
Decrease in Sundry Debtors	38.21	-	-	-
Decrease in Current Liabilities	(0.45)	37.76	1.45	1.45
<u>Cash Generated from Operations</u>		(7.63)		(8.25)
Direct Taxes Paid		-	-	-
Net Cash Flow From Operating Activities (I)		(7.63)		(8.25)
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>				
Purchase of Fixed Assets		-	-	-
Sale of Fixed Assets		-	-	-
Recovery of loan		-	-	-
Net Cash Flows Investing Activities (II)				-
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>				
Proceed From of Long Term borrowings	8.13	-	8.26	-
Repayment of Long Term borrowings	-	-	-	-
Decrease in Cash Credit Utilisation	-	8.13	-	8.26
<u>NET INCREASE/ DECREASE IN CASH AND CASH EQUIVALENT</u>		0.50		0.01
Cash & Cash Equivalent as at the commencement of the year		0.13		0.12
Cash & Cash Equivalent as at the close of the year		0.63		0.13



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CIN:- L36101MH1989PLC317374		
Standalone Statement of Assets and Liabilities		
(Rs. In Lakhs)		
PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
	Audited	Audited
I. <u>ASSETS</u>		
1. <u>NON CURRENT ASSETS</u>		
(a) Property, Plant and Equipment		
Gross Block	0.00	0.00
Less : Accumulated Depreciation	0.00	0.00
	0.00	0.00
(b) Financial Assets	0.00	0.00
(c) Other Non-Current Assets	0.00	0.00
Total Non-Current Assets	0.00	0.00
2. <u>CURRENT ASSETS</u>		
(a) Financial Assets	0.00	0.00
(i) Trade Receivables	0.00	38.21
(ii) Cash and Bank Balance	0.63	0.13
(b) Other current assets	0.00	0.00
Total Current Assets	0.63	38.33
TOTAL - ASSETS	0.63	38.33
II. <u>EQUITY AND LIABILITY</u>		
1. <u>SHARE HOLDERS' FUNDS</u>		
(a) Share Capital	389.85	389.85
(b) Other Equity	-426.90	-381.52
Total Equity	-37.05	8.33
2. <u>NON-CURRENT LIABILITIES</u>		
(a) Financial liabilities		
(i) Borrowings	36.11	27.98
(ii) Other financial liabilities	0.00	0.00
(b) Other non-current liabilities	0.00	0.00
Total Non-Current Liabilities	36.11	27.98
3. <u>CURRENT LIABILITIES</u>		
(a) Financial liabilities		
(i) Trade Payables	0.00	0.00
(ii) Others	0.00	0.00
(b) Other Current Liabilities	0.00	0.00
(c) Provisions	1.57	2.02
Total Current Liabilities	1.57	2.02
TOTAL - EQUITY AND LIABILITIES	0.63	38.33





JAIN JAGAWAT KAMDAR & CO

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To the Members of,

PRATIK PANELS LIMITED

Opinion and Conclusions

We have audited the financial results for year ended March 31, 2021 and (b) reviewed the Financial Results for the quarter ended March 31, 2021 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2021" of **PRATIK PANELS LIMITED** ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2021:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- except for the effects of the matter described in the "Basis for Qualified Opinion" section of our report the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its profit and loss statement and cash flows for the year ended on that date.

(b) Basis for Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us we draw attention on following matters:-

- The Company's accounts have been prepared on going concern basis in spite of erosion in net worth of company and suspension of business operation since last more than 5 years.
- There is significant doubt on the company's ability to repay the unsecured loan taken from the Directors of the Company.

(c) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2021

With respect to the Financial Results for the quarter ended March 31, 2021, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2021, 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

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Branch : Plot no 71, Samrat Township, Near Samart School , Dumbhal Road, Surat (Gujrat) -395010

Branch : 70, Deepak Bhawan, Itwara Road, Bhopal (MP) – 462001

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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.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2021

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 paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2021 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2021 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2021 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the 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 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 financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2021

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Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2021 as a whole is 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 this 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 Annual 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 made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned

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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.

(b) Review of the Financial Results for the quarter ended March 31, 2021

We conducted our review of the Financial Results for the quarter ended March 31, 2021 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

- As stated in Note 2 of the Statement, the figures for the corresponding quarter ended March 31, 2020 are the balancing figures between the annual audited figures for the year then ended and the year to date figures for the 9 months period ended December 31, 2019. We have not issued a separate limited review report on the results and figures for the quarter ended March 31, 2020. Our report on the Statement is not modified in respect of this matter.
- The Statement includes the results for the Quarter ended March 31, 2021 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.
- Our report is not modified in respect of this matter.

For JAIN JAGAWAT KAMDAR & CO.

Chartered Accountants

Firm Regn. No. 122530W

Chandra Shekhar

Jagawat

CA Chandra shekhar Jagawat

Partner

M.No:- 116078

UDIN: 21116078AAAADB3603

Date: 19/04/2021

Digitally signed by Chandra Shekhar Jagawat
DN: c=IN, o=Personal, postalCode=400092, st=Maharashtra,
2.5.4.20=d80b8f726394e1804c49964768956214f60514b4309fd1
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serialNumber=8c9f3b393ac450c8a0d1dd27fbd1bb445063b6f
251e9b7e2e97d78e76bfe3, cn=Chandra Shekhar Jagawat
Date: 2021.04.19 11:18:59 +05'30'

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ANNEXURE I**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2021****[Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]****Rs. in Lacs**

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	-	-
2.	Total Expenditure	45.39	Not applicable
3.	Net Profit/(Loss)	(45.39)	Not applicable
4.	Earnings Per Share	(1.16)	Not applicable
5.	Total Assets	0.63	Not applicable
6.	Total Liabilities	37.68	Not applicable
7.	Net Worth	(37.05)	Not applicable
8.	Any other financial item(s) (as felt appropriate by the management)		

II. Audit Qualification (each audit qualification separately):**a. Details of Audit Qualification:**

1. The Company's accounts have been prepared on going concern basis in spite of erosion in net worth of company and suspension of business operation since last more than 5 years.
2. There is significant doubt on the company's ability to repay the unsecured loan taken from the Directors of the Company.

b. Type of Audit Qualification : Qualified Opinion**c. Frequency of qualification: First time****d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:**
Not Applicable

(i) Management's estimation on the impact of audit qualification: -

The present Management is committed to provide unconditional financial support to the company so that it will be continue as going concern during hear future. Historically also management has provided the required support to continue as going concern. There is no financial impact on the company's assets or liabilities due to qualified opinion by the Auditors.

(ii) If management is unable to estimate the impact, reasons for the same:

Going concern assumption does not have financial implication on the results. It only provides continuity of the entity for fair long period.

(iii) Auditors' Comments on (i) or (ii) above:

The existing management has committed to provide unconditional support to company but due to uncertainty on continuity of existing management in near future due to open offer of takeover by outsider will create significant doubt on the continuity of going concern assumption in near future.

III. Signatories:

Gunwantraj M. Singhvi
Managing Director
DIN: 00218731

G. M. Singh

Dinesh Vakharia
CFO

Nakhar D. C.

Jayesh Shah (DIN: 00218776)
Audit Committee Chairman

20 Shd

Statutory Auditor

For JAIN JAGAWAT KAMDAR & CO.
Chartered Accountants
Firm Regn. No. 122530W

Chandra
Shekhar Jagawat

Digitally signed by Chandra Shekhar Jagawat
DN: c=IN, o=Personal, postalCode=400092, st=Maharashtra,
2.5.4.20=d60b7d2e26394efdc04ce9964782562164f6c514b1b10
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Date: 2021.04.19 10:52:31 +05'30'

CA Chandrashekhar Jagawat
Partner
M.No:- 116078

Place: Mumbai
Date: 19th April, 2021