PANAFIC
INVESTMENT AND FINANCE LIMITED
(Formerly known as Panafic Industrials Limited)

13th November, 2026

To
The General Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code – 538860 **ISIN – INE655P01029**

Sub: Submission of Certificate for Non-Applicability of the Disclosures of Related Party Transactions as per Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half-year ended on 30th September, 2026 on the Company

Dear Sir / Madam,

Please find enclosed herewith the certificate / confirmation letter from the Company confirming the non-applicability of the Disclosures of Related Party Transactions as per Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half-year ended on 30th September, 2026.

You are requested to take the above information on your records.

Thanking You,

Yours faithfully,

For **PANAFIC INVESTMENT AND FINANCE LIMITED**
(formerly known as Panafic Industrials Limited)

Sarita Gupta

Sarita Gupta
Managing Director
DIN:00113099
R/o.:D-158, Pushpanjali Enclave,
Pitampura, Saraswati Vihar, Delhi-110034

PANAFIC INVESTMENT AND FINANCE LTD. NEW DELHI

Encl.: as above

PANAFIC
INVESTMENT AND FINANCE LIMITED
(Formerly known as Panafic Industrials Limited)

13th November, 2026

The General Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code – 538860 ISIN – INE655P01029

Sub.: Certificate for non-applicability of the Disclosures of Related Party Transactions as per Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half-year ended on 30th September, 2026 on Panafic Investment and Finance Limited *(formerly known as Panafic Industrials Limited)*

Dear Sir/Madam,

As per Regulation 15 of the SEBI (Listing Regulations and Disclosure Obligations Requirements) Regulations, 2015, the provisions of Chapter IV of the said Listing Regulations, 2015 shall be applicable to all Companies whose specified securities are listed on any recognised stock exchange either on the main board or on SME Exchange or on Innovators Growth Platform. However, the Compliance with the corporate governance provisions as specified in Regulations 17, 17(A), 18, 19 20, 21, 22, 23, 24, 24(A), 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V shall not apply in respect of the following class of companies:

A. Listed entity having Paid up Equity Share Capital not exceeding Rs. 10 Crore and Net worth not exceeding Rs. 25 Crore, as on the last day of the previous financial year,
B. The Listed Entity which has listed its specified securities on the SME Exchange. (subject to specified mentioned provisions in Reg. 15 (2))

Further, it is provided that where the provisions of regulations specified becomes applicable to a listed entity at a later date, such listed entity shall comply with the requirements of those regulations within 6 months from the date on which the provisions became applicable to the listed entity.

In view of the aforesaid I would like to apprise you that the provisions stipulated under Regulations 17,17(A),18,19,20,21,22,23,24,24(A),25,26,27 and clauses (b) to (i) and (t) of sub regulation (2) of Regulation 46 of the SEBI (Listing Regulations and Disclosure Obligations Requirements) Regulations,2015 and para C,D and E of Schedule V **are not applicable on Panafic Investment and Finance Limited** *(Formerly Known as Panafic Industrials Limited)* **(the Company) as on quarter ended on September, 2026, since its paid-up equity share capital is Rs. 8,21,25,000 and not exceeding Rs. 10 Crores and net worth is Rs. 7,58,14,101 and does not exceed Rs. 25 crore, the prescribed threshold limits as on the last day of the financial year ended 31st March, 2026.**

Further, we would like to inform you that the Company, on 26th May 2026, allotted 41,06,25,000 fully paid-up Equity Shares of face value of₹1/- each pursuant to the Rights Issue. Consequent to the said allotment, the paid-up share capital of the Company has exceeded the prescribed threshold limits, resulting in the applicability of the provisions of Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46, and Para C, D and E of Schedule V of the applicable regulations. The Company shall ensure compliance with the aforesaid applicable provisions within a period of six months from the date of such allotment, in accordance with the prescribed requirements.

PANAFIC INVESTMENT AND FINANCE LTD. ★ NEW DELHI

I hope you will find the above explanation satisfactory.

Yours faithfully,

For **PANAFIC INVESTMENT AND FINANCE LIMITED**
(formerly known as Panafic Industrials Limited)

Sarita Gupta

PANAFIC INVESTMENT AND FINANCE LTD. NEW DELHI

Sarita Gupta
Managing Director
DIN:00113099
R/o.:D-158, Pushpanjali Enclave,
Pitampura, Saraswati Vihar, Delhi-110034