



PACT INDUSTRIES LTD.

Date: August 13, 2025

To Corporate Relations Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Email: corp.relations@bseindia.com Scrip Code: 538963	To The General Manager-Operations, Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4th Floor, Plot No C62. Opp. Trident Hotel, Bandra Kurla Complex, Bandra E Mumbai-400098
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Dear Sir/Madam,

Subject: - Unaudited Financial Results for the quarter ended 30.06.2025**Outcome of Board Meeting held on August 13, 2025.**

Pursuant to the Regulation 30 read with Part A of Schedule III and other Regulations of the 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 today i.e. August 13, 2025 had inter alia, considered and approved the followings:

1. Considered and approved the Unaudited financial results for the Quarter ended 30.06.2025 along with the Limited Review Report issued by Sanjeev Raj & Associates, Statutory Auditor of the Company for the Quarter ended 30th June 2025 are enclosed herewith.
2. Fixed the day, date, time and venue of the 32nd Annual General Meeting of the company that to be held on Friday, September 26, 2025 at registered office of the Company at 303, Hotel The Taksonz, Opp. Railway Station, G.T. Road, Ludhiana, Punjab, India, 141008 at 11.00 A.M.
3. Considered and Approved the Notice for the 32nd Annual General Meeting of the Company to be held on Friday, September 26, 2025 at 11.00 A.M. and Directors Report along with its Annexures.
4. Approved the closure of Register of Members and Share Transfer Books of the Company from Saturday, September 20, 2025 to Friday, September 26, 2025 (both the days inclusive) for the purposes 32nd Annual General Meeting of the Company as per the applicable provisions of Companies Act, 2013 and SEBI (LODR) Regulations, 2015.
5. Approved Friday, September 19, 2025 as Cut-off date for e-voting for 32nd Annual General Meeting of the Company.

The meeting of the Board commenced at 02.00 P.M and concluded at 04.15 P.M The above information will be available on the website of the Company at www.pactindustries.com.



PACT INDUSTRIES LTD.

We request you to please take note of the same.

Thanking you,

Yours faithfully

FOR PACT INDUSTRIES LIMITED

Harpreet
Singh

Digitally signed by
Harpreet Singh
Date: 2025.08.13
16:24:32 +05'30'

Harpreet Singh
Managing Director
DIN: 00570541

Encl.: As above

PACT INDUSTRIES LIMITED

Registered Office: 303, Hotel The Taksons, opp. Railway Station, G. T. Road, Ludhiana, Punjab. CIN: L18101PB1993PLC013193

Website: www.pactindustries.in

Email:

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2025 (In Lacs)

Sr. No.	Particulars	Quarter Ended		Previous Year ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2024
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	9.37	6.43	1.79	650.54
II	Other income	-	3.25	-	-
III	Total Revenue (I + II)	9.37	9.68	1.79	650.54
IV	Expenses:				
	Cost of materials consumed	22.1	22.11	0	62.23
	Purchases of Stock-in-Trade	0	0	29.27	565.96
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	99.36	22.83	(27.53)	490.91
	Employee benefits expense	0.45	1.35	0.02	9.49
	Finance costs	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	3.31	2.94	3.12	13.25
	Other expenses	1.79	419.07	3.29	50.03
	Total expenses (IV)	127.01	468.3	8.17	1191.87
V	Profit before exceptional and extraordinary items and tax (III - IV)	(117.64)	(458.62)	(6.38)	-541.33
VI	Exceptional items	-	19.87	-	-
VII	Profit before extraordinary items and tax (V - VI)	(117.64)	(478.49)	(6.38)	-541.33
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII- VIII)	(117.64)	(478.49)	(6.38)	-541.33
X	Tax expense:				
	(1) Current tax	0.00	0.00	0.00	0
	(2) Deferred tax	6.26	0.70	0.00	-25.05
	Net Tax Expense (X)	-6.26	0.70	0.00	-25.05
XI	Profit (Loss) for the period from continuing operations (IX-X)	(111.38)	(479.19)	(6.38)	(516.28)
XII	Profit/(loss) from discontinuing operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(111.38)	(479.19)	(6.38)	(516.28)
XVI	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 reclassified 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	-	-	-	-
	Total (XVI)	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising of Profit (Loss) and Other comprehensive income for the period)	(111.38)	(479.19)	(6.38)	(516.28)
XVIII	Paid-up equity share capital	554.08	554.08	554.08	554.08
XIX	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00
XX	Reserves excluding revaluation reserve as per balance sheet of previous accounting	-332.34	187.17	-332.34	(325.96)
XXI	Earnings per equity share (for continuing operation):				
	(1) Basic	-0.20	(0.86)	-0.32	0.930
	(2) Diluted	-0.20	(0.86)	-0.32	0.930
XXII	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XXIII	Earnings per equity share (for discontinued & continuing operation):				
	(1) Basic	-0.20	(0.86)	-0.32	0.930
	(2) Diluted	-0.20	(0.86)	-0.32	0.930

Board meeting held on dt. 13/8/25

For PACT INDUSTRIES LTD.

Dir./Mg. Director

13/8/25

PLACE:- LUDHIANA.

Particulars		Figures as at the end of 30.06.2025 Audited	Figures as at the end of year 31.03.2024 Audited
(In Rupees Lakh)			
ASSETS			
1	Non-current assets		
	(a) Property, Plant and Equipment	127.03	130.34
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Other Intangible assets	0.00	0.00
	(f) Intangible assets under development	0.00	0.00
	(g) Biological Assets other than bearer plants	0.00	0.00
	(h) Investment accounted for using equity method		
	Non-Current Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade receivables	0.00	0.00
	(iii) Loans	0.00	0.00
	(iv) Others (to be specified)	0.00	0.00
	(i) Deferred tax assets (net)	0.00	0.00
	(i) Other non-current assets	4.16	4.16
	TOTAL OF NON-CURRENT ASSETS	131.19	134.50
2	Current assets		
	(a) Inventories	95.48	200.06
	(b) financial Assets	0.00	0.00
	(i) Investments	0.00	0.00
	(ii) Trade receivables	468.37	474.87
	(iii) Cash and cash equivalents	13.16	10.06
	(iv) Bank balances other than (iii) above	0.00	0.00
	(v) Loans	0.00	0.00
	(vi) Others (to be specified)	0.00	0.00
	(c) Current Tax Assets (Net)	0.00	0.00
	(d) Other current assets	12.28	8.57
	TOTAL OF CURRENT ASSETS	589.29	693.56
	Total Assets (1+2)	720.48	828.06
EQUITY AND LIABILITIES			
3	Equity		
	(a) Equity Share capital	554.08	554.08
	(b) Other Equity	-939.73	-828.35
	TOTAL EQUITY	-385.65	-274.27
4	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities	0.00	0.00
	(i) Borrowings	0.00	0.00
	(ii) Trade payables	5.75	0.00
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Deferred tax liabilities (Net)	5.23	8.98
	(d) Other non-current liabilities	0.00	0.00
	Current liabilities		
	(a) Financial Liabilities	0.00	0.00
	(i) Borrowings	1080.21	1080.23
	(ii) Trade payables	0.00	0.00
	(iii) Other financial liabilities (other than those specified in item (c))	5.75	4.75
	(b) Other current liabilities	0.00	0.00
	(c) Provisions	9.19	8.37
	(d) Current Tax Liabilities (Net)	0.00	0.00
	TOTAL LIABILITIES	1106.13	1102.33
	Total Equity and Liabilities (3+4)	720.48	828.06

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13.08.2025
- 2 Figures are in Lakhs Rupees except Face value of Equity Shares and EPS, which are in Rupees.
- 3 There is Two Segment, namely, Trading of Steel & Iron & Textile and mfg of agricultural parts
- 4 The Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") as
- 5 Regrouping in the previous year figures has been done to match with the current year grouping.
- 7 As the credit facility declared as NPA by the bank, so no prov. for interest has been made.
- 8 There is a huge decrease in value of the stock as per the information provided by the company the a stock audit was conducted by the bank and due to this the valuation has been reached at this point more over the same has been certified by the management as the stock is in very poor condition and shall be sold only as scrap hence the valuation has been reached by valuing the stock as scrap value which shall be deemed as the net realisable value of the stock

For PACT INDUSTRIES LTD.

(Harpreet Singh)
Managing Director
DIN: 00670541

Plan: Lodhiana
Dated: 13.8.25
Baud meeting held
on date 13.8.25

PACT INDUSTRIES LIMITED

STANDALONE CASH FLOW STATEMENT for the period ended 30 th June 202:

(In Rupees Lakh)

	Period ended 30th june 2025	Year ended 31st March, 2025
A Cash Flows from operating Activities		
Profit before Tax	(117.64)	(495.65)
Adjustments for :		
Depreciation and Amortisation Expense	3.31	12.88
Finance Costs	-	-
Allowance for ECL	-	-
Interest Income Classified as Investing Cash Flows		
Gain/Loss on disposal of Property, Plant and Equipment value		
Operating Profit before Changes in Operating Asstes and Liabilities:	(114.33)	(482.77)
Changes in Operating Asstes and Liabilities:		
Increase in Trade Payables	5.75	
Increase in Borrowings		
Increase in Other Financial Liabilities	1.00	(13.83)
Increase/(Decrease) in Provisions	0.82	7.48
Increase/(Decrease) in Other Current Liabilities	-	-
(Increase) in Inventories	104.58	17.39
(Increase)/Decrease in Trade Receivables	8.99	446.65
(Increase)/Decrease on Loans		
(Increase) in Other Financial Assets	-	0.67
(Increase) in Other Current Asstes	(3.71)	(0.29)
Cash Generated from Operations	3.10	(24.70)
Income Taxes provision/paid (net)	-	-
NET CASH FROM OPERATING ACTIVITIES	3.10	(24.70)
B Cash Flows Investing Activities		
Payments for acquisition of Property, Plant and Equipment /		
Proceeds for Disposal of Tangible Fixed Asstes		
Increase in Investments		
Interest Received		
(Increase) in Other Non-current Assets	-	82.87
NET CASH USED IN INVESTING ACTIVITIES	-	82.87
C Cash flow from Financing Activities		
Finance Cost paid	-	-
Loan	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET CASH INFLOW (A+B+C)	3.10	58.17
Cash and cash Equivalents-At the beginning of the year	10.06	3.21
Cash and cash Equivalents-At the end of the year	13.16	61.38
	3.10	58.17

For Pact Industries Limited.

(Harpreet Singh)
Managing Director
DIN: 00570541

SANJEEV RAJ & ASSOCIATES

CHARTERED ACCOUNTANTS



Regd. Office: 309, Skipper Corner, 88, Nehru Place, South Delhi-110019
Contact: +91 9417115387, caguptakeshav@gmail.com

LIMITED REVIEW REPORT

The Board of Directors,
Pact Industries Limited
Ludhiana

We have reviewed the accompanying statement of unaudited financial results of Pact Industries Limited (the Company) for the quarter ended 30th June 2025 (the "Statement") being submitted by Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 Sanjeev Raj & Associates
Chartered Accountants
FRN: 015202N


CA Keshav Gupta

Partner

Membership No. 553123



Place: Delhi

Dated: 13-08-2025

UDIN: 25553123BMLDVS1367