



# PACT INDUSTRIES LTD.

www.pactindustries.in

**Date: 14.11.2024**

To The Listing Department, Bombay Stock Exchange Limited 25th Floor, P.J. Towers, Dalal Street, Fort, Mumbai- 400 001 <b><u>Scrip Code No. 538963</u></b>	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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**Sub: Outcome of Board Meeting held on 14.11.2024**

Dear Sir,

We wish to inform you that Board of Directors in its meeting held today i.e. the **14<sup>th</sup> day of November 2024** the **board meeting commenced at 12:30 P.M. and concluded at 01:00 P.M.**, inter alia, considered and approved the following:

- The Un-Audited Financial Results for the Quarter/ Half Year Ended 30.09.2024.
- The Limited Review Report on the Un-Audited Financial Results issued by M/s Parmod G Gupta & Asso., Statutory Auditor of the Company.
- Resignation of the Statutory Auditor (M/s Parmod G Gupta & Asso.) from the Company w.e.f. 14.11.2024.

Pursuant to Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

- i. The Un-Audited Financial Results for the Quarter/ Half Year Ended 30.09.2024.
- ii. The Limited Review Report on the Un-Audited Financial Results issued by M/s Parmod G Gupta & Asso., Statutory Auditor of the Company.

**Please Note: The provisions of the regulation 23(9) of SEBI LODR 2015 are not applicable to the Company as the company is falling in the criteria mentioned in Regulation 15(2).**

**For PACT INDUSTRIES LIMITED**

**HARPREET SINGH**  
(MANAGING DIRECTOR)  
(DIN: 00570541)

Registered Office: 303, Hotel The Taksonz, Opp. Railway Station, Ludhiana-141008  
Email: [pactindustries1993@gmail.com](mailto:pactindustries1993@gmail.com) , Website: [www.pactindustries.in](http://www.pactindustries.in)

**PACT INDUSTRIES LIMITED**

303, Hotel The Taksonz, Opp. Railway Station, G.T. Road, Ludhiana

(CIN : L18101PB1993PLC013193)

Website: www.pactindustries.in

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30.09.2024**

(Amt. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year to date Six Months ended		Previous Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	3.00	1.79	84.98	1.79	563.53	650.54
II	Other income	-	-	-	3.00	-	-
III	<b>Total Revenue (I + II)</b>	<b>3.00</b>	<b>1.79</b>	<b>84.98</b>	<b>4.79</b>	<b>563.53</b>	<b>650.54</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	-	-	5.09	-	10.41	62.23
	Purchases of Stock-in-Trade	-	29.27	67.87	29.27	515.60	565.96
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	(27.53)	341.37	(27.53)	535.60	490.91
	Employee benefits expense	0.13	0.02	0.05	0.15	3.40	9.49
	Finance costs	-	-	-	-	-	-
	Depreciation and amortization expense	3.12	3.12	3.38	6.24	6.75	13.25
	Other expenses	5.91	3.29	6.66	9.20	11.01	50.03
	<b>Total expenses (IV)</b>	<b>9.16</b>	<b>8.17</b>	<b>424.42</b>	<b>17.33</b>	<b>1,082.77</b>	<b>1,191.87</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>(6.16)</b>	<b>(6.38)</b>	<b>(339.44)</b>	<b>(12.54)</b>	<b>(519.24)</b>	<b>(541.33)</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>(6.16)</b>	<b>(6.38)</b>	<b>(339.44)</b>	<b>(12.54)</b>	<b>(519.24)</b>	<b>(541.33)</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit before tax (VII - VIII)</b>	<b>(6.16)</b>	<b>(6.38)</b>	<b>(339.44)</b>	<b>(12.54)</b>	<b>(519.24)</b>	<b>(541.33)</b>
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	3.09	-	-	3.09	-	(25.05)
	<b>Net Tax Expense (X)</b>	<b>3.09</b>	<b>-</b>	<b>-</b>	<b>3.09</b>	<b>-</b>	<b>(25.05)</b>
XI	Profit (Loss) for the period from continuing operations (IX-X)	(9.25)	(6.38)	(339.44)	(15.63)	(519.24)	(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	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>(9.25)</b>	<b>(6.38)</b>	<b>(339.44)</b>	<b>(15.63)</b>	<b>(519.24)</b>	<b>(516.28)</b>
XVI	<b>Other Comprehensive Income</b>						
	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	-	-	-	-	-	-
	<b>Total (XVI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XVII	<b>Total Comprehensive Income for the period (XV+XVI)[Comprising of Profit (Loss) and Other comprehensive Income for the period]</b>	<b>(9.25)</b>	<b>(6.38)</b>	<b>(339.44)</b>	<b>(15.63)</b>	<b>(519.24)</b>	<b>(516.28)</b>
XVIII	Paid-up equity share capital	554.08	554.08	554.08	554.08	554.08	554.08
XIX	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
XX	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	(341.59)	(332.34)	(328.92)	(341.59)	(328.92)	(325.96)
XXI	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	(0.02)	(0.01)	(0.61)	(0.03)	(0.94)	(0.93)
	(2) Diluted	(0.02)	(0.01)	(0.61)	(0.03)	(0.94)	(0.93)
XXII	<b>Earnings per equity share (for discontinued operation):</b>						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXIII	<b>Earnings per equity share (for discontinued &amp; continuing operation):</b>						
	(1) Basic	(0.02)	(0.01)	(0.61)	(0.03)	(0.94)	(0.93)
	(2) Diluted	(0.02)	(0.01)	(0.61)	(0.03)	(0.94)	(0.93)

Particulars

Figures as at the end of Half year 30.09.2024

Figures as at the end of year 31.03.2024

Un-Audited

Audited

**For PACT INDUSTRIES LIMITED**

Director/Auth. Sign.

		(In Rupees Lakh)	
	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	136.99	143.24
	(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		
	<b>Non-Current Financial Assets</b>		
	(j) 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
	(j) Other non-current assets	86.59	87.03
	<b>TOTAL OF NON-CURRENT ASSETS</b>	<b>223.58</b>	<b>230.27</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	244.98	217.45
	(b) Financial Assets	0.00	0.00
	(i) Investments	0.00	0.00
	(ii) Trade receivables	887.59	921.52
	(iii) Cash and cash equivalents	3.78	3.21
	(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)	0.67	0.67
	(d) Other current assets	7.98	8.28
	<b>TOTAL OF CURRENT ASSETS</b>	<b>1145.00</b>	<b>1151.13</b>
	<b>Total Assets (1+2)</b>	<b>1368.58</b>	<b>1381.40</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>3</b>	<b>Equity</b>		
	(a) Equity Share capital	554.08	554.08
	(b) Other Equity	-341.59	-325.96
	<b>TOTAL EQUITY</b>	<b>212.49</b>	<b>228.12</b>
<b>4</b>	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities	0.00	0.00
	(i) Borrowings	51.32	51.32
	(ii) Trade payables	0.00	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)	5.35	2.26
	(d) Other non-current liabilities	0.00	0.00
	<b>Current liabilities</b>		
	(a) Financial Liabilities	0.00	0.00
	(i) Borrowings	1080.23	1080.23
	(ii) Trade payables	0.00	0.00
	(iii) Other financial liabilities (other than those specified in item (c))	13.02	18.58
	(b) Other current liabilities	0.00	0.00
	(c) Provisions	6.17	0.89
	(d) Current Tax Liabilities (Net)	0.00	0.00
	<b>TOTAL LIABILITIES</b>	<b>1156.09</b>	<b>1153.28</b>
	<b>Total Equity and Liabilities (3+4)</b>	<b>1368.58</b>	<b>1381.40</b>

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14.11.2024

2 Figures are in Lakhs Rupees except Face value of Equity Shares and EPS, which are in Rupees.

3 There is Three Segment, namely, Trading of Steel & Iron & Textile and Other Revenue

4 The Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

5 Regrouping in the previous year figures has been done to match with the current year grouping.

6 Prov. For ECL will be considered at the end of the year.

7 As the credit facility declared as NPA by the bank, so no prov. for interest has been made.

For Pact Industries Limited  
FOR PACT INDUSTRIES LIMITED

(Harpreet Singh)

Managing Director

DIN: 00570541

Director/Amn. Sign

Place: Ludhiana

Date: 14.11.2024

**STANDALONE CASH FLOW STATEMENT for the period ended 30th September, 2024**

(In Rupees Lakh)

	Period ended 30th September, 2024	Year ended 31st March, 2024
<b>A Cash Flows form operating Activities</b>		
Profit before Tax	(12.54)	(541.33)
Adjustments for :		
Depreciation and Amortisation Expense	6.25	13.25
Finance Costs		
Allowance for ECL		22.62
Interest Income Classified as Investing Cash Flows		
Gain/Loss on disposal of Property, Plant and Equipment value		
<b>Operating Profit before Changes in Operating Asstes and Lia</b>	<b>(6.29)</b>	<b>(505.46)</b>
<b>Changes in Operating Asstes and Liabilities:</b>		
Increase in Trade Payables		(455.39)
Increase in Borrowings		
Increase in Other Financial Liabilities	(5.56)	(12.42)
Increase/(Decrease) in Provisions	5.28	(3.83)
Increase/(Decrease) in Other Current Liabilities	-	
(Increase) in Inventories	(27.53)	522.24
(Increase)/Decrease in Trade Receivables	33.93	456.49
(Increase)/Decrease on Loans		
(Increase) in Other Financial Assets		0.18
(Increase) in Other Current Asstes	0.30	(17.48)
<b>Cash Generated from Operations</b>	<b>0.13</b>	<b>(15.67)</b>
Income Taxes provision/paid (net)	-	
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>0.13</b>	<b>(15.67)</b>
<b>B Cash Flows Investing Activities</b>		
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	0.44	
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>0.44</b>	-
<b>C Cash flow from Financing Activities</b>		
Finance Cost paid		
Loan		(1.21)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	-	<b>(1.21)</b>
<b>NET CASH INFLOW (A+B+C)</b>	<b>0.57</b>	<b>(16.88)</b>
Cash and cash Equivalents-At the beginning of the year	3.21	20.09
Cash and cash Equivalents-At the end of the year	3.78	3.21
	0.57	(16.88)

For PACT INDUSTRIES LIMITED

(Harpreet Singh)

Director/ Auth. Sign.



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 30<sup>th</sup> Sept. 2024 (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) 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 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.

Place : Ludhiana  
Dated : 14.11.2024  
UDIN : 24096109BKDSJJ4119

for PARMOD G. GUPTA & ASSO.  
CHARTERED ACCOUNTANTS



*(Signature)*  
(PARMOD GUPTA)  
PARTNER  
M.NO.096109  
Firm's Reg. No. 018870N

For PACT INDUSTRIES LIMITED

*(Signature)*  
Director/ Auth. Sign.

**PACT INDUSTRIES LIMITED, LUDHIANA**  
**CIN: L18101PB1993PLC013193**  
**QE 30.09.2024**

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**OPERATING SEGMENT INFORMATION:**

**ANNEXURE-I**

The Company has identified three reportable segments mainly via, manufacturing / fabrication of steel, trading of steel & iron and textile/garments. Segments have been identified and reported taking into account nature of products and services, the differing risks and returns and the internal business reporting systems. The accounting policies adopted for segment reporting are in line with the accounting policy of the company with following additional policies for segment reporting.

- a) Revenue and expenses have been identified to a segment on the basis of relationship to operating activities of the segment. Revenue and expenses which relate to enterprises as a whole and are not allocable to a segment on reasonable basis have been disclosed as "Un-allocable".
  - b) Segment assets and segment liabilities represent assets and liabilities in respective segments. Investments, tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Un-allocable".
    - (i) As per Ind AS on Segment Reporting (Ind AS 108) "Operating Segment Reporting", the Company has reported segment information as per sheet enclosed.
    - (ii) Further explained that the commission, Rebate & Discount, Interest, Income has been disclosed as un-allocable.
    - (iii) As the company is not maintaining the separate books of accounts so the segment assets & liabilities has been disclosed as un-allocable .
- Have to be granted but on this case you havr granyed the time only 6 days. And therefore a notice itself at bad in laws. It is however without prejudic the above fact we have submit the reply on marrits.

That we have rec the notice on evening sec148a a minimum time of 7 days

For PACT INDUSTRIES LIMITED

*Harpreet Singh*  
Director (Mgt. Sign.)

**SEGMENT REPORTING FOR QUARTER ENDING 30.09.2024**

(Amt in 'Lacs')

	PARTICULARS	TRADING OF STEEL & IRON	TRADING OF TEXTILE/ GARMENTS	Other Revenue	UNALLOCABLE	TOTAL
		SEGMENT 1	SEGMENT 2	SEGMENT 3		
1	SEGMENT REVENUE	0.00	0.00	3.00		3.00
	Gross Turnover	0.00	0.00	3.00		3.00
	<b>Net Turnover</b>	0.00	0.00	3.00		3.00
2	SEGMENT RESULT					
	PROFIT BEFORE INTEREST & TAXES				-6.16	-6.16
	Less: Interest Expense				0.00	0.00
	Add: Exceptional Item				0.00	0.00
	Profit Before Tax				-6.16	-6.16
	Current Tax				0.00	0.00
	Deferred Tax (Assets)				-3.09	-3.09
	<b>Profit After Tax</b>				-9.25	-9.25
3	Other Information					
	SEGMENT ASSETS				1368.58	1368.58
	SEGMENT LIABILITIES				1368.58	1368.58
	CAPITAL EXPENDITURE				0.00	0.00
	DEPRECIATION				3.12	3.12
	NON CASH EXPENSE				3.12	3.12

For PACT INDUSTRIES LIMITED

  
Director/ Auth. Sign.

**SEGMENT REPORTING FOR YEAR TO DATE TILL 30.09.2024**

(Amt in 'Lacs')

	PARTICULARS	TRADING OF STEEL & IRON	TRADING OF TEXTILE/ GARMENTS	Other Revenue	UNALLOCABLE	TOTAL
		SEGMENT 1	SEGMENT 2	SEGMENT 3		
1	SEGMENT REVENUE	1.21	0.58	3.00		4.79
	Gross Turnover	1.21	0.58	3.00		4.79
	<b>Net Turnover</b>	1.21	0.58	3.00		4.79
2	SEGMENT RESULT					
	PROFIT BEFORE INTEREST & TAXES				-12.54	-12.54
	Less: Interest Expense				0.00	0.00
	Add: Exceptional Item				0.00	0.00
	Profit Before Tax				-12.54	-12.54
	Current Tax				0.00	0.00
	Deferred Tax (Assets)				3.09	3.09
	<b>Profit After Tax</b>				-15.63	-15.63
3	Other Information					
	<b>SEGMENT ASSETS</b>				1368.58	1368.58
	<b>SEGMENT LIABILITIES</b>				1368.58	1368.58
	<b>CAPITAL EXPENDITURE</b>				0.00	0.00
	<b>DEPRECIATION</b>				6.24	6.24
	<b>NON CASH EXPENSE</b>				6.24	6.24

For PACT INDUSTRIES LIMITED

  
Director/ Auth. Sign.