



PACT INDUSTRIES LTD.

www.pactindustries.in

Date: 13.08.2022

<p>To The Listing Department, Bombay Stock Exchange Limited 25th Floor, P.J. Towers, Dalal Street, Fort Mumbai- 400 001 <u>Scrip Code No. 538963</u></p>	<p>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</p>
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Sub: Outcome of Board Meeting held on 13.08.2022

Dear Sir,

In continuation to notice dated 06.08.2022, we wish to inform you that Board of Directors in its meeting held today the **13th day of August 2022** the **board meeting commenced at 11:00 A.M. and concluded at 01:15 P.M.**, inter alia, considered and approved the following:

- The Un-Audited Financial Results for the Quarter Ended 30.06.2022.
- The Limited Review Report on the Un-Audited Financial Results issued by M/s Parmod G Gupta & Asso., Statutory Auditor of the Company.

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 Ended 30.06.2022.
- ii. The Limited Review Report on the Un-Audited Financial Results issued by M/s Parmod G Gupta & Asso., Statutory Auditor of the Company.

For PACT INDUSTRIES LIMITED

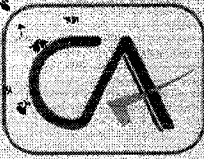
HARPREET SINGH
(MANAGING DIRECTOR)
(DIN: 00570541)

E-mail : info@taksonz.com

G.T. Road, Opp. Toyota Globe, Jugiana, Ludhiana-141017

E-mail : info@pactindustries.com M.:98152-00524

Regd. Office : 303, Hotel The Taksonz, Opp. Railway Station, Ludhiana-08



PARMOD G. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
(A Peer Reviewed Firm)

LIMITED REVIEW REPORT

The Board of Directors,
Pact Industries Limited
Ludhiana.

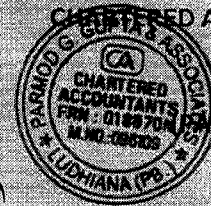
We have reviewed the accompanying statement of unaudited financial results of **Pact Industries Limited** (the Company) for the quarter ended 30th June 2022 (the "Statement") being submitted by Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) 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.

Place : Ludhiana
Dated: 13.08.2022
UDIN : 22096109AOYH2P6283

for PARMOD G. GUPTA & ASSO.
CHARTERED ACCOUNTANTS



Parmod Gupta
PARMOD GUPTA)
PARTNER
M.NO.096109

Firm's Reg. No. 018870N

For Pact Industries L.
[Signature]
Auth. Signatory

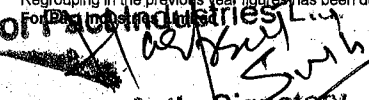
PACT INDUSTRIES LIMITED

Registered Office: 303, Hotel The Taksons, opp. Railway Station, G. T. Road, Ludhiana, Punjab. CIN: L16101PB1993PLC013193
Website: www.pactindustries.in Email: pactindustries1993@gmail.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2022

Sr. No.	Particulars	Quarter Ended			Year to date (3 months Ended)		Previous Year ended
		30.06.2022	31.03.2022	30.06.2021	30.06.2022	30.06.2021	31.03.2022
		(Un-Audited)	(Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	227.33	402.36	1006.02	227.33	1006.02	2830.09
II	Other income	-	38.41	-	-	-	38.41
III	Total Revenue (I + II)	227.33	440.77	1006.02	227.33	1006.02	2868.5
IV	Expenses:						
	Cost of materials consumed	19.23	10.19	215.15	19.23	215.15	245.71
	Purchases of Stock-in-Trade	207.63	349.29	716.29	207.63	716.29	2,505.43
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(20.37)	39.70	45.69	(20.37)	45.69	(23.19)
	Employee benefits expense	3.20	4.26	2.20	3.2	2.200	15.64
	Finance costs	19.31	12.57	19.66	19.31	19.66	75.73
	Depreciation and amortization expense	9.00	3.37	5.93	9.00	5.93	20.99
	Other expenses	3.52	3.98	5.54	3.52	5.54	18.75
	Total expenses (IV)	241.52	423.36	1010.46	241.52	1010.46	2859.06
V	Profit before exceptional and extraordinary items and tax (III - IV)	(14.19)	17.41	(4.44)	-14.19	-4.44	9.44
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(14.19)	17.41	(4.44)	-14.19	-4.44	9.44
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	(14.19)	17.41	(4.44)	-14.19	-4.44	9.44
X	Tax expense:						
	(1) Current tax	0.00	1.53	0.00	0.00	0.00	1.53
	(2) Deferred tax	0.0	2.5	0.00	0.00	0.00	2.52
	Net Tax Expense (X)	0.00	4.05	0.00	0.00	0.00	4.05
XI	Profit (Loss) for the period from continuing operations (IX-X)	(14.19)	13.36	(4.44)	(14.19)	(4.44)	5.39
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)	(14.19)	13.36	(4.44)	(14.19)	(4.44)	5.39
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]	(14.19)	13.36	(4.44)	(14.19)	(4.44)	5.39
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	277.19	291.38	400.15	277.19	400.15	291.38
XXI	Earnings per equity share (for continuing operation):						
	(1) Basic	-0.002	0.020	(0.008)	-0.002	(0.008)	0.009
	(2) Diluted	-0.002	0.020	(0.008)	-0.002	(0.008)	0.009
XXII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XXIII	Earnings per equity share (for discontinued & continuing operation):						
	(1) Basic	-0.002	0.020	(0.008)	-0.002	(0.008)	0.009
	(2) Diluted	-0.002	0.020	(0.008)	-0.002	(0.008)	0.009

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on **13.08.2022**.
- Figures are in Lakhs Rupees except Face value of Equity Shares and EPS, which are in Rupees.
- There is Three Segment, namely, trading of Steel & Iron, Textile and Mfg. of Agricultural Parts.
- 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.
- No provision for tax has been made for 1st qtr ending 30.06.2022.
- Regrouping in the previous year figures has been done to match with the current year grouping.

For PACT Industries Ltd.

Auth. Signatory
 (Harpreet Singh)
 Managing Director
 DIN: 00570641

Place: Ludhiana
 Date: 13.08.2022

PACT INDUSTRIES LIMITED, LUDHIANA
CIN: L18101PB1993PLC013193
QE 30.06.2022

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 Ltd.

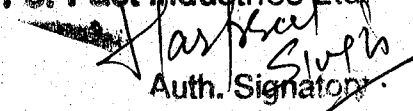
Artoot Singh
Auth. Signatory

SEGMENT REPORTING FOR QUARTER ENDING 30.06.2022

(Amt in 'Lacs')

	PARTICULARS	TRADING OF STEEL & IRON	TRADING OF TEXTILE/ GARMENTS	MFG./FABRICATION OF S.S	UNALLOCABLE	TOTAL
		SEGMENT 1	SEGMENT 2	SEGMENT 3		
1	SEGMENT REVENUE	81.42	126.44	19.47		227.33
	Gross Turnover	81.42	126.44	19.47		227.33
	Net Turnover	81.42	126.44	19.47		227.33
2	SEGMENT RESULT					
	PROFIT BEFORE INTEREST & TAXES				5.12	5.12
	Less: Interest Expense				19.31	19.31
	Add: Exceptional Item				0.00	0.00
	Profit Before Tax				-14.19	-14.19
	Current Tax				0.00	0.00
	Deferred Tax (Assets)				0.00	0.00
	Profit After Tax				-14.19	-14.19
3	Other Information					
	SEGMENT ASSETS				2090.45	2090.45
	SEGMENT LIABILITIES				2090.45	2090.45
	CAPITAL EXPENDITURE				0.00	0.00
	DEPRECIATION				9.00	9.00
	NON CASH EXPENSE				0.00	0.00

For Pact Industries Ltd.


Auth. Signatory

SEGMENT REPORTING FOR YEAR TO DATE TILL 30.06.2022

(Amt in 'Lacs')

	PARTICULARS	TRADING OF STEEL & IRON	TRADING OF TEXTILE/ GARMENTS	MFG./FABRICATION OF S.S	UNALLOCABLE	TOTAL
		SEGMENT 1	SEGMENT 2	SEGMENT 3		
1	SEGMENT REVENUE	81.42	126.44	19.47		227.33
	Gross Turnover	81.42	126.44	19.47		227.33
	Net Turnover	81.42	126.44	19.47		227.33
2	SEGMENT RESULT					
	PROFIT BEFORE INTEREST & TAXES				5.12	5.12
	Less: Interest Expense				0.00	0.00
	Add: Exceptional Item				19.31	19.31
	Profit Before Tax				0.00	0.00
	Current Tax				-14.19	-14.19
	Deferred Tax (Assets)				0.00	0.00
	Profit After Tax				-14.19	-14.19
3	Other Information					
	SEGMENT ASSETS				2090.45	2090.45
	SEGMENT LIABILITIES				2090.45	2090.45
	CAPITAL EXPENDITURE				0.00	0.00
	DEPRECIATION				9.00	9.00
	NON CASH EXPENSE				0.00	0.00

For Pact Industries (Pvt.)

Has Pact
Auth. Signatory