



PACT INDUSTRIES LTD.

Date: November 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: - Results-Unaudited Financial Results for the quarter and half year ended September 30, 2025.

- Outcome of Board Meeting held on 13.11.2025

With reference to above mentioned subject, we wish to inform you that the Board of Directors of the Company in their meeting held on Thursday, 13th November, 2025 at 04.00 PM. at the Registered Office of the Company situated at 303, Hotel The Taksonz, Opp. Railway Station, G.T. Road, Ludhiana, Punjab, India, 141008, has inter alia considered and approved the Unaudited financial results quarter and half year ended September 30, 2025.

The Limited Review Report issued by the Sanjeev Raj & Associates, Statutory Auditor of the Company for the Quarter and half year ended September 30, 2025.

The Board Meeting commenced on 04.00 PM and concluded at 05.00 P.M.

We request you to please take note of the same.

Thanking you,

Yours faithfully

FOR PACT INDUSTRIES LIMITED

Harpreet Singh
Managing Director
DIN: 00570541

Encl.: As above

Registered Office: 303, Hotel The Taksonz, Opp. Railway Station, Ludhiana-141008, Punjab

Email: pactindustries1993@gmail.com, Website: www.pactindustries.in

PACT INDUSTRIES LIMITED

303, Hotel The Taksonz, Opp. Railway Station, G.T. Road, Ludhiana
Website: www.pactindustries.in

(CIN : L18101PB1993PLC013193)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30.09.2025

(Amt. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year to date Six Months ended		Previous Year ended
		30.09.2025 (Un-Audited)	30.06.2025 (Un-Audited)	30.09.2024 (Un-Audited)	30.09.2025 (Un-Audited)	30.09.2024 (Un-Audited)	31.03.2025 (Audited)
I	Revenue from operations	-	9.37	3.00	9.37	1.79	166.84
II	Other income	-	-	-	-	3.00	0.00
III	Total Revenue (I + II)	-	9.37	3.00	9.37	4.79	166.84
IV	Expenses:						
	Cost of materials consumed	(16.61)	22.1	-	5.49	-	203.81
	Purchases of Stock-in-Trade	-	0	-	-	29.27	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(0.29)	99.36	-	99.07	(27.53)	(4.71)
	Employee benefits expense	0.30	0.45	0.13	0.75	0.15	15.00
	Finance costs	-	0.00	-	-	-	-
	Depreciation and amortization expense	3.33	3.31	3.12	6.44	6.24	12.88
	Other expenses	4.52	1.79	5.91	6.31	9.20	429.14
	Total expenses (IV)	(8.75)	127.01	9.16	118.06	17.33	656.12
V	Profit before exceptional and extraordinary items and tax (III - IV)	8.75	(117.64)	(6.16)	(108.69)	(12.54)	(489.28)
VI	Exceptional items	-	-	-	-	-	19.87
VII	Profit before extraordinary items and tax (V - VI)	8.75	(117.64)	(6.16)	(108.69)	(12.54)	(469.41)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	8.75	(117.64)	(6.16)	(108.69)	(12.54)	(469.41)
X	Tax expense:						
	(1) Current tax	-	0.00	-	-	-	-
	(2) Deferred tax	-	0.00	3.09	-	3.09	6.73
	Net Tax Expense (X)	-	0.00	3.09	-	3.09	6.73
XI	Profit (Loss) for the period from continuing operations (IX-X)	8.75	(117.64)	(9.25)	(108.69)	(15.63)	(476.14)
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)	8.75	(117.64)	(9.25)	(108.69)	(15.63)	(476.14)
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]	8.75	(117.64)	(9.25)	(108.69)	(15.63)	(476.14)
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	(341.59)	(341.59)	(341.59)	(325.96)
XXI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.02	-0.01	(0.02)	(0.20)	(0.03)	(0.86)
	(2) Diluted	0.02	-0.01	(0.02)	(0.20)	(0.03)	(0.86)
XXII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	0.00	-	-	-	-
	(2) Diluted	-	0.00	-	-	-	-
XXIII	Earnings per equity share (for discontinued & continuing operation):						
	(1) Basic	0.02	-0.01	(0.02)	(0.20)	(0.03)	(0.86)
	(2) Diluted	0.02	-0.01	(0.02)	(0.20)	(0.03)	(0.86)

For PACT INDUSTRIES LTD.

Harpreet Singh
Dir./Mg. Director

Particulars	Figures as at the end of Half year 30.09.2025	Figures as at the end of year 31.03.2025
	Un-Audited	Audited
(In Rupees Lakh)		
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	123.90	123.89
(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		
(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	4.16	4.16
TOTAL OF NON-CURRENT ASSETS	128.06	128.05
2 Current assets		
(a) Inventories	100.98	200.06
(b) financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	460.02	474.86
(iii) Cash and cash equivalents	12.78	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)	0.92	0.00
(d) Other current assets	12.78	8.56
TOTAL OF CURRENT ASSETS	587.48	693.54
Total Assets (1+2)	715.54	821.59
EQUITY AND LIABILITIES		
3 Equity		
(a) Equity Share capital	554.08	554.08
(b) Other Equity	-936.29	-828.35
TOTAL EQUITY	-382.21	-274.27
4 LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	2.36	0.00
(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)	8.98	8.98
(d) Other non-current liabilities	0.00	0.00
Current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	1080.31	1080.23
(ii) Trade payables	5.92	0.00
(iii) Other financial liabilities (other than those specified in item (c))	0.18	4.75
(b) Other current liabilities	0.00	0.00
(c) Provisions	0.00	8.37
(d) Current Tax Liabilities (Net)	0.00	0.00
TOTAL LIABILITIES	1097.75	1102.33
Total Equity and Liabilities (3+4)	715.54	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 14.11.2024

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

3 There is One Segment, namely, Trading of Steel & Iron.

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

(Harpreet Singh)
Managing Director
DIN: 00570541

Place: Ludhiana
Date: 13-11-2025

PACT INDUSTRIES LIMITED

STANDALONE CASH FLOW STATEMENT for the period ended 30th September, 2025

(In Rupees Lakh)

	Period ended 30th September, 2025
A Cash Flows form operating Activities	
Ptofit before Tax	(108.69)
Adjustments for :	
Depreciation and Amortisation Expense	6.44
Finance Costs	
Allownace 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	<u>(102.25)</u>
Changes in Operating Asstes and Liabilities:	
Increase in Trade Payables	5.92
Increase in Borrowings	2.36
Increase in Other Financial Liabilities	
Increas /(Decrease) in Provisions	(8.37)
Increase/(Decrease) in Other Current Liabilities	(4.57)
(Increase) in Inventories	99.08
(Increase)/Decrease in Trade Receivables	14.84
(Increase)/Decrease on Loans	
(Increase) in Other Financial Assets	(0.07)
(Increase) in Other Current Asstes	(4.22)
Cash Generated from Operations	<u>2.72</u>
Income Taxes provison/paid (net)	-
NET CASH FROM OPERATING ACTIVITIES	<u>2.72</u>
B Cash Flows Investing Activiuties	
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	-
NET CASH USED IN INVESTING ACTIVITIES	<u>-</u>
C Cash flow from Financing Activities	
Finance Cost paid	-
Loan	-
NET CASH USED IN FINANCING ACTIVITIES	<u>-</u>
NET CASH INFLOW (A+B+C)	<u>2.72</u>
Cash and cash Equivalents-At the beginning of the year	10.06
Cash and cash Equivalents-At the end of the year	<u>12.78</u>
	<u>2.72</u>

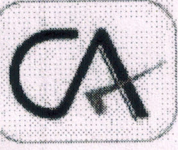
For Pact Industries Limited

For PACT INDUSTRIES LTD.

(Harpreet Singh)

Managing Director

DIN: 00570341



SANJEEV RAJ & ASSOCIATES

CHARTERED ACCOUNTANTS

Regd. Office: 309, Skipper Corner, 88, Nehru Palace, South Delhi-110019

☎: +91 9417115387, email (✉): 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 30.09.2025 (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 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.

For Sanjeev Raj & Associates

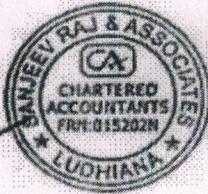
Chartered Accountants

FRN: 015202N


CA Keshav Gupta

(Partner)

M.No. 553123



Place: LUDHIANA

Dated: 13.11.2025

UDIN : 25553123BMLECR5034