



PACT INDUSTRIES LTD.

www.pactindustries.in

Dated: 14-02-2025

<p>To The Listing Department Bombay Stock Exchange Limited 25th Floor, P.J.Towers Dalal Street, Fort Mumbai-400001 Scrip Code No.538963</p>	<p>To The General Manger-Operations, Metropokitan 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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SCRIP Code No.: 538963, INE494K01024

SUB: OUTCOME OF BOARD MEETING HELD ON 14TH FEBRUARY, 2025

Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Reg. 2015

Dear Sir/Mam,

This is to inform you that the outcome of the Meeting of the Board of Directors of the Company ("The Board") held today i.e. on 14th February, 2025, inter alia, has been as follows:-

The Board has considered and approved the Un-audited Financial Results of the Company for the quarter and nine months ended 31st December, 2024 pursuant to Regulation 33 (3) read with para A of part A of Schedule III of Listing Regulations.

We are enclosing herewith the following:

1. Statement of Un-Audited Financial Results for the quarter and nine months ended 31st December, 2024.
2. Limited Review Report for the Quarter and nine months ended 31st December, 2024 in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 03.00 PM and concluded at 4.30 PM.

Kindly take the above on record.

Thanking you,

For Pact Industries Limited


Harpreet Singh
Managing Director
DIN: 00570541

Enclosed as above

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PACT INDUSTRIES LIMITED

(CIN : L18101PB1993PLC013193)

Regd. Office: 303, Hotel The Taksonz, Opp. Railway Station, G.T. Road, Ludhiana (PB)
E-Mail: info@pactindustries.com | Website: www.pactindustries.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31.12.2024

(Amt. in Lakhs)

Sr. No.	Particulars	Quarter Ended			9 MONTHS ENDED		Previous Year ended
		31.12.2024 (Un-Audited)	30.09.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.03.2024 (Audited)
I	Revenue from operations	152.37	-	14.83	154.16	578.36	650.54
II	Other income	-	3.00	-	3.00	-	-
III	Total Revenue (I + II)	152.37	3.00	14.83	157.16	578.36	650.54
IV	Expenses:						
	Cost of materials consumed	-	-	1.36	-	11.77	62.23
	Purchases of Stock-in-Trade	152.43	0.00	-	181.70	515.60	585.96
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(0.01)	-	0.89	(27.54)	536.49	490.91
	Employee benefits expense	-	0.13	1.15	0.15	4.55	9.49
	Finance costs	-	-	-	-	-	-
	Depreciation and amortization expense	3.70	3.12	3.38	9.94	10.13	13.25
	Other expenses	0.87	5.91	8.21	10.07	19.22	50.03
	Total expenses (IV)	156.99	9.16	14.99	174.32	1,097.76	1,191.87
V	Profit before exceptional and extraordinary items and tax (III - IV)	(4.62)	(6.16)	(0.16)	(17.16)	(519.40)	(541.33)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(4.62)	(6.16)	(0.16)	(17.16)	(519.40)	(541.33)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	(4.62)	(6.16)	(0.16)	(17.16)	(519.40)	(541.33)
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	2.94	3.09	-	6.03	-	(25.05)
	Net Tax Expense (X)	2.94	3.09	-	6.03	-	(25.05)
XI	Profit (Loss) for the period from continuing operations (IX-X)	(7.56)	(9.25)	(0.16)	(23.19)	(519.40)	(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)	(7.56)	(9.25)	(0.16)	(23.19)	(519.40)	(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]	(7.56)	(9.25)	(0.16)	(23.19)	(519.40)	(516.28)
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)	(341.59)	(329.08)	(341.59)	(329.08)	(325.96)
XXI	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.01)	(0.02)	(0.94)	(0.04)	(0.94)	(0.93)
	(2) Diluted	(0.01)	(0.02)	(0.94)	(0.04)	(0.94)	(0.93)
XXII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXIII	Earnings per equity share (for discontinued & continuing operation):						
	(1) Basic	(0.01)	(0.02)	(0.94)	(0.04)	(0.94)	(0.93)
	(2) Diluted	(0.01)	(0.02)	(0.94)	(0.04)	(0.94)	(0.93)

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14.02.2025
- Figures are in Lakhs Rupees except Face value of Equity Shares and EPS, which are in Rupees.
- There is One Segment, namely, Trading of Steel & Iron.
- 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.
- Regrouping in the previous year figures has been done to match with the current year grouping.
- Prov. For ECL will be considered at the end of the year.
- 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 **Director/Auth. Sign.**

Place: Ludhiana
Date: 14.02.2025

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 31st December 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 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

UDIN: 25553123BMLDSI4979

Place: LUDHIANA
Dated: 14.02.2025