



PACT INDUSTRIES LTD.

Date: 30th May 2026

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
---	---

Subject: Audited Financial Results for the Financial Year ended March 31,2026.

Dear Sir/Madam,

With reference to above mentioned subject, we wish to inform you that the Board of Directors of the Company in their meeting held on Saturday, 30th day of May, 2026 at 04:00 P.M. 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 Audited financial results for the Financial Year ended March 31, 2026.

The Independent Auditors Report issued by the Sanjeev Raj & Associates, Statutory Auditor of the Company for the Financial Year ended 31st March 2026.

The Board Meeting commenced on 04:00 P.M. 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

SANJEEV RAJ & ASSOCIATES

CHARTERED ACCOUNTANTS



Regd. Office: 193, First Floor, Nitesh Vihar, Dhandra Road, Ludhiana-141013
Contact: +91 9417115387, CAKESHAVGUPTA@GMAIL.COM

INDEPENDENT AUDITOR'S REPORT

To The Board of Directors of PACT INDUSTRIES LIMITED

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone quarterly financial results of PACT INDUSTRIES LIMITED for the quarter ended 31.03.2026 and the year-to-date results for the period from 01.04.2025-31.03.2026 to attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard, and give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31.03.2026 as well as the year to date results for the period from 01.04.2025 to 31.03.2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013 (the Act) our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules.

Thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

The credit facility taken earlier has been declared as non-performing assets by the bank during the F.Y. 2022-23, so no provision for interest has been made during F.Y. 2025-26

Our opinion is not modified in respect of this matter.

SANJEEV RAJ & ASSOCIATES

CHARTERED ACCOUNTANTS



Regd. Office: 193, First Floor, Nitesh Vihar, Dhandra Road, Ludhiana-141013
Contact: +91 9417115387, CAKESHAVGUPTA@GMAIL.COM

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so

The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

SANJEEV RAJ & ASSOCIATES

CHARTERED ACCOUNTANTS



Regd. Office: 193, First Floor, Nitesh Vihar, Dhandra Road, Ludhiana-141013
Contact: +91 9417115387, CAKESHAVGUPTA@GMAIL.COM

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Sanjeev Raj & Associates
Chartered Accountants
FRN: 015202N


CA Keshav Gupta
(Partner)
M.No. 553123



UDIN: 26553123VTWOJQ3649

Place: Ludhiana
Date: 30-05-2026

PACT INDUSTRIES LIMITED

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

(CIN : L18101PB1993PLC013193)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2026

(Amt. in Lakhs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended			Previous Year ended	Previous Year ended
		31.03.2026	31.12.2025	30.09.2025	30.06.2025	31.03.2026	31.03.2025
		(Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
I	Revenue from operations	4.00	-	7.58	1.79	13.37	160.59
II	Other income	-	-	-	-	-	6.25
III	Total Revenue (I + II)	4.00	-	7.58	1.79	13.37	166.84
IV	Expenses:						
	Cost of materials consumed	-99.08	104.57	-	0	5.49	-
	Purchases of Stock-in-Trade	-29.27	-	-	29.27	0.00	203.81
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	76.15	-	-	(27.53)	48.62	(4.71)
	Employee benefits expense	3.15	0.60	0.73	0.02	4.50	1.50
	Finance costs	-	-	-	0.00	-	-
	Depreciation and amortization expense	3.48	6.26	-	3.12	12.86	12.88
	Other expenses	2.75	0.90	2.27	3.29	9.21	429.14
	Total expenses (IV)	(42.82)	112.33	3.00	8.17	80.68	642.62
V	Profit before exceptional and extraordinary items and tax (III - IV)	46.82	(112.33)	4.58	(6.38)	(67.31)	(475.78)
VI	Prior Period Items	-	-	-	-	-	19.87
VII	Profit before extraordinary items and tax (V - VI)	46.82	(112.33)	4.58	(6.38)	(67.31)	(495.65)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	46.82	(112.33)	4.58	(6.38)	(67.31)	(495.65)
X	Tax expense:						
	(1) Current tax	0	-	-	0.00	-	-
	(2) Deferred tax	-6.43	-	3.09	0.00	(3.34)	6.73
	Net Tax Expense (X)	(6.43)	-	3.09	0.00	(3.34)	6.73
XI	Profit (Loss) for the period from continuing operations (IX-X)	53.25	(112.33)	1.49	(6.38)	(63.97)	(502.38)
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)	53.25	(112.33)	1.49	(6.38)	(63.97)	(502.38)
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)	53.25	(112.33)	1.49	(6.38)	(63.97)	(502.38)
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	187.17	(341.59)	(341.59)	-332.34	(828.35)	(828.35)
XXI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.10	(0.20)	0.00	-0.01	(0.12)	(0.91)
	(2) Diluted	0.10	(0.20)	0.00	-0.01	(0.12)	(0.91)
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	0.10	(0.20)	0.00	-0.01	(0.12)	(0.91)
	(2) Diluted	0.10	(0.20)	0.00	-0.01	(0.12)	(0.91)

For PACT INDUSTRIES LTD.

Harpreet
Director

Particulars	Figures as at the end of 31.03.2026	Figures as at the end of year 31.03.2025
	Audited	Audited
(In Rupees Lakh)		
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	117.47	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 evelopment	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
(j) Other non-current assets	4.16	4.16
TOTAL OF NON-CURRENT ASSETS	121.63	134.50
2 Current assets		
(a) Inventories	151.43	200.06
(b) financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	458.25	474.86
(iii) Cash and cash equivalents	9.21	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	8.97	8.57
TOTAL OF CURRENT ASSETS	627.86	693.56
Total Assets (1+2)	749.49	828.05
EQUITY AND LIABILITIES		
3 Equity		
(a) Equity Share capital	554.08	554.08
(b) Other Equity	-892.33	-828.35
TOTAL EQUITY	-338.25	-274.27
4 LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	0.00	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)	5.63	8.98
(d) Other non-current liabilities	0.00	0.00
Current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	1076.50	1080.23
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities (other than those specified in item (c))	5.13	4.75
(b) Other current liabilities	0.00	0.00
(c) Provisions	0.48	8.37
(d) Current Tax Liabilities (Net)	0.00	0.00
TOTAL LIABILITIES	1087.74	1102.33
Total Equity and Liabilities (3+4)	749.49	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

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

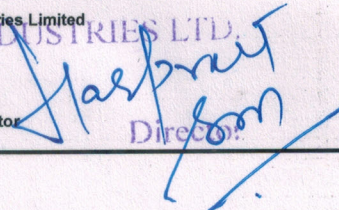
4 The Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

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 LTD.

 (Harpreet Singh)
 Managing Director
 DIN: 00570541

Place: Ludhiana
 Date: 30.05.2026

PACT INDUSTRIES LIMITED

STANDALONE CASH FLOW STATEMENT for the period ended 31st March 2026

(In Rupees Lakh)

	Year ended 31st March,2026	Year ended 31st March,2025
A Cash Flows form operating Activities		
Ptofit before Tax	(67.31)	(495.65)
Adjustments for :		
Depreciation and Amortisation Expense	12.86	12.88
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 Lia	(54.45)	(482.77)
Changes in Operating Asstes and Liabilities:		
Increase in Trade Payables		-
Increase in Borrowings		
Increase in Other Financial Liabilities	(3.35)	(13.83)
Inceas /(Decrease) in Provisions	(7.89)	7.48
Increase/(Decrease) in Other Current Liabilities	-	
(Increase) in Inventories	48.63	17.39
(Increase)/Decrease in Tarde Receivables	16.61	395.33
(Increase)/Decrease on Loans		
(Increase) in Other Financial Assets	-	0.67
(Increase) in Other Current Asstes	(0.40)	(0.29)
Cash Generated from Operations	(0.85)	(76.02)
Income Taxes provison/paid (net)	-	
NET CASH FROM OPERATING ACTIVITIES	(0.85)	(76.02)
B Cash Flows Investing Actiivities		
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)	(0.85)	6.85
Cash and cash Equivalents-At the beginning of the year	10.06	3.21
Cash and cash Equivalents-At the end of the year	9.21	10.06
	(0.85)	6.85

For Pact Industries Limited
For PACT INDUSTRIES LTD.

(Harpreet Singh)
Managing Director
DIN: 00570541

Place: Ludhiana
Date: 30.05.2026



PACT INDUSTRIES LTD.

Date: 30th May 2026

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
---	---

Subject: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Sir/Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports issued by M/s. Sanjeev Raj & Associates, Chartered Accountants, Statutory Auditors of the Company on Financial Statements and Results for the Financial Year ended March 31, 2026 which are being sent herewith, are unmodified and without any qualifications.

Kindly acknowledge the receipt of the same and oblige.

Thanking You,

Yours Faithfully,

FOR PACT INDUSTRIES LIMITED

Harpreet Singh
Managing Director
DIN: 00570541