PACT INDUSTRIES LIMITED

Registered Office: 303, Hotel The Taksons, Opp. Railway Station, G.T. Road, Ludhiana, Punjab. CIN: L18101PB1993PLC013193
Website: www.pactindustries.in | Email: pactindustries1993@gmail.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2026 (₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Previous Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2025
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	6.96	13.37	1.79	6.43
II	Other income	-	-	-	3.25
III	**Total Revenue (I + II)**	**6.96**	**13.37**	**1.79**	9.68
IV	**Expenses:**				
	Cost of materials consumed	-	5.49	-	22.11
	Purchases of Stock-in-Trade	-	-	29.27	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	11.82	48.62	(27.53)	22.83
	Employee benefits expense	1.20	4.50	0.02	1.35
	Finance costs	-	-	-	-
	Depreciation and amortization expense	3.12	12.86	3.12	2.94
	Other expenses	10.04	9.21	3.29	419.07
	Total expenses (IV)	**26.18**	**80.68**	**8.17**	468.30
V	**Profit before exceptional and extraordinary items and tax (III - IV)**	**(19.22)**	**(67.31)**	**(6.38)**	(458.62)
VI	Exceptional items	-	-	-	19.87
VII	**Profit before extraordinary items and tax (V - VI)**	**(19.22)**	**(67.31)**	**(6.38)**	(478.49)
VIII	Extraordinary items	-	-	-	-
IX	**Profit before tax (VII - VIII)**	**(19.22)**	**(67.31)**	**(6.38)**	(478.49)
X	**Tax expense:**				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	(3.34)	-	0.70
	Net Tax Expense (X)	-	**(3.34)**	-	0.70
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	**(19.22)**	**(63.97)**	**(6.38)**	(479.19)
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)**	**(19.22)**	**(63.97)**	**(6.38)**	(479.19)
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)**	**(19.22)**	**(63.97)**	**(6.38)**	(479.19)
XVIII	Paid-up equity share capital	554.08	554.08	554.08	554.08
XIX	Face Value of Equity Share Capital (₹)	1.00	1.00	1.00	1.00
XX	Reserves excluding revaluation reserve as per Balance Sheet of previous accounting year	(892.33)	(828.35)	(332.34)	187.17

For PACT INDUSTRIES LTD.

Dir./Mg.Director

XXI	**Earnings per equity share (for continuing operation):**				
	(1) Basic (₹)	(0.03)	(0.12)	(0.01)	(0.86)
	(2) Diluted (₹)	(0.03)	(0.12)	(0.01)	(0.86)
XXII	**Earnings per equity share (for discontinued operation):**				
	(1) Basic (₹)	-	-	-	-
	(2) Diluted (₹)	-	-	-	-
XXIII	**Earnings per equity share (for discontinued & continuing operation):**				
	(1) Basic (₹)	(0.03)	(0.12)	(0.01)	(0.86)
	(2) Diluted (₹)	(0.03)	(0.12)	(0.01)	(0.86)

1. The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 14.08.2026.

2. Figures are in ₹ Lakhs, except Face Value of Equity Shares and EPS, which are in ₹. Figures have been rounded off to two decimals; totals may reflect minor rounding differences.

3. There are one reportable segments, namely Trading and mafg. of Steel & Iron,

4. The results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules, and Schedule III (Division II) thereto, and in the format prescribed under SEBI (LODR) Regulations, 2015.

5. Closing inventory as at 30.06.2026 has been taken at ₹139.62 lakh per the physical stock tally / stores record furnished by the Company (against opening/brought-forward book stock of ₹151.43 lakh), and the resultant decrease of ₹11.82 lakh has been recognised as "Changes in inventories" for the

6. No provision for current or deferred tax, and no depreciation, has been made for the quarter ended 30.06.2026, consistent with the Company's practice for unaudited quarterly results; these will be provided at the time of the annual audit. The Company's cash-credit account with its banker stands classified as NPA;

7. Previous period/year figures (31.03.2026, 30.06.2025 and 31.03.2025) are as reported by the Company in its earlier filings and have not been re-verified or restated as part of this exercise; regrouped where necessary to conform to the current period's presentation.

8. This statement is a management draft prepared from the trial balance and stock records provided and is subject to review by the Audit Committee, approval by the Board of Directors, and audit/limited review by the Statutory Auditor before filing with the Stock Exchange(s).

For Pact Industries Limited

For PACT INDUSTRIES LTD.

(Harpreet Singh)

Dir./Mg.Director

Managing Director

DIN: 00570541

Place: Ludhiana

Date: 30.06.2026

PACT INDUSTRIES LIMITED

STANDALONE CASH FLOW STATEMENT (Indirect Method) (₹ in Lakhs)

	Particulars	Quarter ended 30.06.2026	Year ended 31.03.2026
		(Un-Audited)	*(Audited)*
A	**Cash Flow from Operating Activities**		
	Profit before Tax	(19.22)	(67.31)
	Adjustments for:		
	Depreciation and Amortisation Expense	-	12.86
	Finance Costs	-	-
	Operating Profit before Working Capital Changes	**(19.22)**	**(54.45)**
	Changes in Operating Assets and Liabilities:		
	Decrease in Inventories	11.81	48.63
	(Increase)/Decrease in Trade Receivables	(5.75)	16.61
	(Increase)/Decrease in Other Assets (Current Tax Assets, Other Current Assets & Other Non-current Assets)	(1.59)	(0.40)
	Increase/(Decrease) in Trade Payables & Other Financial Liabilities	2.67	(3.35)
	Increase/(Decrease) in Provisions	(0.48)	(7.89)
	Cash Generated from Operations	**(12.56)**	**(0.85)**
	Income Taxes Paid (net)	-	-
	NET CASH FROM OPERATING ACTIVITIES	**(12.56)**	**(0.85)**
B	**Cash Flow from Investing Activities**		
	Payments for Acquisition of Property, Plant and Equipment	1.98	-
	Interest Received	-	-
	NET CASH USED IN INVESTING ACTIVITIES	**1.98**	-
C	**Cash Flow from Financing Activities**		
	Finance Cost Paid	-	-
	Net Proceeds from Borrowings (incl. interest debited by banker on NPA account)	9.49	-
	NET CASH FROM FINANCING ACTIVITIES	**9.49**	-
	NET INCREASE / (DECREASE) IN CASH (A+B+C)	**(1.09)**	**(0.85)**
	Cash and Cash Equivalents - at the beginning of the period/year	9.21	10.06
	Cash and Cash Equivalents - at the end of the period/year	**8.14**	**9.21**
	Check: Cash Flow closing cash less Balance Sheet cash (should be nil)	**0.00**	

1. The Cash Flow Statement has been prepared under the Indirect Method as per Ind AS 7, and is derived from, and reconciles fully with, the Statement of Profit and Loss and the Statement of Assets and Liabilities elsewhere in this workbook (cell references link the three

2. "Net proceeds from borrowings" for the quarter ended 30.06.2026 includes interest/other debits made by the banker to the working-capital and term-loan accounts (which are classified NPA) that have not been separately expensed in the Statement of Profit and Loss for the

3. Figures are in ₹ Lakhs, rounded to two decimals; totals may reflect minor rounding differences of the order of ₹0.01–0.02 lakh.

4. Comparative figures for the year ended 31.03.2026 are as reported by the Company in its earlier filing and have not been re-derived as part of this exercise.

5. This is a management draft prepared for internal review; it requires audit/limited review by the Statutory Auditor and approval of the Board of Directors before being filed with the Stock Exchange(s).

For Pact Industries Limited

For PACT INDUSTRIES LTD.

(Harpreet Singh)

Managing Director

Dir./Mg.Director

DIN: 00570541

Place: Ludhiana

Date: 30.06.2026

SANJEEV RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
Regd. Ofiice: 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 30.06.2026 (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

SANJEEV RAJ & ASSOCIATES CHARTERED ACCOUNTANTS FRN:015202N LUDHIANA

CA Keshav Gupta
(Partner)
M.No. 553123

Place: LUDHIANA
Dated: 14.08.2026
UDIN : **26553123KSXZFE1587**