CIN No. L18101PB1993PLC013193

# PACT INDUSTRIES LTD.

Truly Your's

14th November, 2026

| | |
|---|---|
| **To**<br>**Corporate Relations Department**<br>**BSE Limited**<br>**Phiroze Jeejeebhoy Towers,**<br>**Dalal Street,**<br>**Mumbai – 400 001**<br>**Email: corp.relations@bseindia.com**<br>**Scrip Code: 538963** | **To**<br>**The General Manager-Operations,**<br>**Metropolitan Stock Exchange of India Limited**<br>**Vibgyor Towers, 4th Floor, Plot No C62.**<br>**Opp. Trident Hotel, Bandra Kurla Complex, Bandra E**<br>**Mumbai-400098** |

**Subject: - Unaudited Financial Results for the quarter and half year ended 30th September, 2026 and Outcome of Board Meeting held on 14th November, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part-A of the Schedule-III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors of the Company in their Meeting held on today i.e. Saturday, 14th November, 2026, have inter-alia, considered and approved the unaudited Financial Results for the quarter and half year ended 30th September, 2026 along with the limited review report issued by M/s Koul Vijh Associates, Chartered Accountants, the Statutory Auditors of the Company are enclosed herewith.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 04:30 P.M.

This is for your information and records.

**Yours faithfully,**
**For PACT INDUSTRIES LIMITED**

**Harpreet Singh**
**Managing Director**
**DIN: 00570541**

# KOUL VIJH ASSOCIATES

**CHARTERED ACCOUNTANTS**

H.O: 4th Floor, Nobel Enclave, Bhai Wala Chowk, Ludhiana-141001

□: **9814098083,** 9650852303, 0161-5040400, email (✉): koulvijhca@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 30.09.2026 (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

With Warm Regards & Thanks
For
KOUL VIJH ASSOCIATES
Chartered Accountants
FRN:008709N




CA.Anshika Vijh
Partner
M.No:562803
Place : Ludhiana
Date : 14.11.2026
UDIN : 26562803BMVLBZ5585

# PACT INDUSTRIES LIMITED

303, Hotel The Taksonz, Opp. Railway Station, G.T. Road, Ludhiana (CIN : L18101PB1993PLC013193)
Website: www.pactindustries.in

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30.09.2026

(Amt. in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Year to date Six Months ended | | Previous Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| | | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) |
| I | Revenue from operations | 63.50 | 6.95 | 7.58 | 70.45 | 9.37 | 13.37 |
| II | Other income | - | - | - | - | - | 0.00 |
| III | **Total Revenue (I + II)** | **63.50** | **6.95** | **7.58** | **70.45** | **9.37** | **13.37** |
| IV | **Expenses:** | | | | | | |
| | Cost of materials consumed | 14.64 | 0 | - | 14.64 | - | 5.49 |
| | Purchases of Stock-in-Trade | 48.26 | 0 | - | 48.26 | - | - |
| | Changes in inventories of finished goods work-in-progress and Stock-in-Trade | 23.64 | (11.82) | - | 11.82 | - | 48.62 |
| | Employee benefits expense | 0.90 | 1.20 | 0.73 | 2.10 | 0.75 | 4.50 |
| | Finance costs | - | 0.00 | - | - | - | - |
| | Depreciation and amortization expense | - | 0.00 | - | - | 6.44 | 12.86 |
| | Other expenses | 36.00 | 10.03 | 2.27 | 46.03 | 5.56 | 9.21 |
| | **Total expenses (IV)** | **123.44** | **-0.59** | **3.00** | **122.85** | **12.75** | **80.68** |
| V | **Profit before exceptional and extraordinary items and tax (III - IV)** | **(59.94)** | **7.54** | **4.58** | **(52.40)** | **(3.38)** | **(67.31)** |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | **Profit before extraordinary items and tax (V - VI)** | **(59.94)** | **7.54** | **4.58** | **(52.40)** | **(3.38)** | **(67.31)** |
| VIII | Extraordinary items | - | - | - | - | - | - |
| IX | **Profit before tax (VII- VIII)** | **(59.94)** | **7.54** | **4.58** | **(52.40)** | **(3.38)** | **(67.31)** |
| X | Tax expense: | | | | | | |
| | (1) Current tax | - | 0.00 | - | - | | |
| | (2) Deferred tax | - | 0.00 | 3.09 | - | 3.09 | (3.34) |
| | Net Tax Expense (X) | - | 0.00 | 3.09 | - | 3.09 | (3.34) |
| XI | Profit (Loss) for the period from continuing operations (IX-X) | **(59.94)** | **7.54** | **1.49** | **(52.40)** | **(6.47)** | **(63.97)** |
| 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)** | **(59.94)** | **7.54** | **1.49** | **(52.40)** | **(6.47)** | **(63.97)** |
| XVI | **Other Comprehensive Income** | | | | | | |
| | A. | | | | | | |
| | (i) Items that will not be reclassifled 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]** | **(59.94)** | **7.54** | **1.49** | **(52.40)** | **(6.47)** | **(63.97)** |
| 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 | **(892.33)** | **-892.33** | **(828.35)** | **(892.33)** | **(828.35)** | **(828.35)** |
| XXI | **Earnings per equity share (for continuing operation):** | | | | | | |
| | *(1) Basic* | **(0.11)** | **0.01** | **0.00** | **(0.09)** | **(0.01)** | **(0.12)** |
| | *(2) Diluted* | **(0.11)** | **0.01** | **0.00** | **(0.09)** | **(0.01)** | **(0.12)** |
| 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* | **(0.11)** | **0.01** | **0.00** | **(0.09)** | **(0.01)** | **(0.12)** |
| | *(2) Diluted* | **(0.11)** | **0.01** | **0.00** | **(0.09)** | **(0.01)** | **(0.12)** |

For PACT INDUSTRIES LTD.

Dir./Mg. Director

| | Particulars | Figures as at the end of Half year 30.09.2026 | Figures as at the end of year 31.03.2026 |
|---|---|---|---|
| | | Un-Audited | Audited |
| | | (In Rupees Lakh) | |
| | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | (a) Property, Plant and Equipment | 118.61 | 117.47 |
| | (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** | | |
| | (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** | **122.77** | **121.63** |
| 2 | **Current assets** | | |
| | (a) Inventories | 139.62 | 151.43 |
| | (b) financial Assets | 0.00 | 0.00 |
| | (i) Investments | 0.00 | 0.00 |
| | (ii) Trade receivables | 420.66 | 458.25 |
| | (iii) Cash and cash equivalents | 7.26 | 9.21 |
| | (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) | 0.50 | 0.00 |
| | (d) Other current assets | 15.24 | 8.97 |
| | **TOTAL OF CURRENT ASSETS** | **583.28** | **627.86** |
| | **Total Assets (1+2)** | **706.05** | **749.49** |
| | **EQUITY AND LIABILITIES** | | |
| 3 | **Equity** | | |
| | (a) Equity Share capital | 554.08 | 554.08 |
| | (b) Other Equity | -944.74 | -892.33 |
| | **TOTAL EQUITY** | **-390.66** | **-338.25** |
| 4 | **LIABILITIES** | | |
| | **Non-current liabilities** | | |
| | (a) Financial Liabilities | 0.00 | 0.00 |
| | (i) Borrowings | 278.73 | 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) | 5.64 | 5.63 |
| | (d) Other non-current liabilities | 0.00 | 0.00 |
| | **Current liabilities** | | |
| | (a) Financial Liabilities | 0.00 | 0.00 |
| | (i) Borrowings | 797.78 | 1076.50 |
| | (ii) Trade payables | 10.91 | 0.00 |
| | (iii) Other financial liabilities (other than those specified in item (c) | 3.65 | 5.13 |
| | (b) Other current liabilities | 0.00 | 0.00 |
| | (c) Provisions | 0.00 | 0.48 |
| | (d) Current Tax Liabilities (Net) | 0.00 | 0.00 |
| | **TOTAL LIABILITIES** | **1096.70** | **1087.74** |
| | **Total Equity and Liabilities (3+4)** | **706.05** | **749.49** |

0.00

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14.11.2026

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 and Mfg.of Steel & Iron ,agricultrual 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 LTD.

**For Pact Industries Limited**

(Harpreet Singh)
**Managing Director**
**DIN: 00570541**

Dir./Mg. Director

**Place: Ludhiana**
**Date: 14.11.2026**

STANDALONE CASH FLOW STATEMENT for the period ended 30th September, 2026

(In Rupees Lakh)

| | | Period ended 30th September,2026 | Year ended 31st March,2026 |
|---|---|---|---|
| A | **Cash Flows form operating Activities** | | |
| | **Ptofit before Tax** | (52.40) | (67.31) |
| | Adiustments for : | | |
| | Depreciation and Amortisation Expense | - | 12.86 |
| | 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** | **(52.40)** | **(54.45)** |
| | **Changes in Operating Asstes and Liabilities:** | | |
| | Increase in Trade Payables | 10.91 | - |
| | Increase in Borrowings | - | - |
| | Increase in Other Financial Liabilities | (1.48) | (3.35) |
| | Increas /(Decrease) in Provisions | (0.48) | (7.89) |
| | Increase/(Decrease) in Other Current Liabilities | - | |
| | (Increase) in Inventories | 11.81 | 48.63 |
| | (Increase)/Decrease in Tarde Receivables | 37.59 | 16.61 |
| | (Increase)/Decrease on Loans | - | |
| | (Increase) in Other Financial Assets | - | - |
| | (Increase) in Other Current Asstes | (6.27) | (0.40) |
| | **Cash Generated from Operations** | **(0.33)** | **(0.85)** |
| | Income Taxes provison/paid (net) | 0.50 | |
| | **NET CASH FROM OPERATING ACTIVITIES** | **(0.82)** | **(0.85)** |
| B | **Cash Flows Investing Activiuties** | | |
| | Payments for acquisition of Property, Plant and Equipment / | (1.14) | |
| | Proceeds for Disposal of Tangible Fixed Asstes | - | |
| | Increase in Investments | - | |
| | Interest Received | - | |
| | (Increase) in Other Non-current Assets | (0.00) | |
| | **NET CASH USED IN INVESTING ACTIVITIES** | **(1.14)** | - |
| C | **Cash flow from Financing Activities** | | |
| | Finance Cost paid | - | |
| | Loan | 0.01 | - |
| | **NET CASH USED IN FINANCING ACTIVITIES** | 0.01 | - |
| | **NET CASH INFLOW (A+B+C)** | (1.96) | (0.85) |
| | **Cash and cash Equivalents-At the beginning of the period** | 9.21 | 10.06 |
| | **Cash and cash Equivalents-At the end of the period** | 7.26 | 9.21 |
| | | (1.95) | (0.85) |
| | Check vs B/S cash | 0 | |

**For Pact Industries Limited**

For PACT INDUSTRIES LTD.

(Harpreet Singh)
**Managing Director**
**DIN: 00570541**

Dir./Mg. Director