

Udaipur-313 004, INDIA

12th November 2022

To, The Listing Department, Bombay Stock Exchange Limited, Floor 25, P.J.Towers, Dalal Street, Mumbai-400001.

Sub.: Revised Submission of Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended on 30.09.2022 after email from BSE on dated 14.11.2022 for Board Meeting Concluded Time not Given.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of M/s PACIFIC INDUSTRIES LIMITED in their meeting held on Saturday, 12th November 2022 at the Corporate office of the Company situated at Village Bedla, Udaipur-313001 (Raj.) inter alia transacted the following businesses:

- Approved Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended on 30.09.2022
- 2. Appointment of Additional Director (Non-Executive, Independent): Mrs. Neelam Tater, (DIN: 07653773) has been appointed as an Additional Director (Non-Executive, Independent) on the Board of the Company with effect from 12th November 2022, pursuant to Section 149, 150, 152 read with Schedule IV and Section 161(1) read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions thereof, subject to the approval of shareholders at the ensuing General Meeting of the Company.

Mrs. Neelam Tater is not related to any of the Directors of the Company.

A brief profile of Mrs. Neelam Tater is as follows:

Mrs. Neelam Tater, aged 31 years, is a fellow member of the Institute of Chartered Accountants of India and also a Company Secretary. She has rich Professional Experience in CA Practice approx. 4 years and in employment having 1 year of Experience. She is having hands on experience across Income tax filing, Finance Management, Risk review, Internal Control over Financial Reporting.Mrs. Neelam Tater comes with a rich professional experience encompassing audit & management and business/management advisory services to diverse mix of corporate clients including banking and financial institutions.

The Meeting was commence on 05.00 P:M and Conclude at 06.30 P:M

It is for your kind information and necessary records.

Thanking You

Yours faithfully,

ACIFIC INDUSTRIES LIMITED

Company Secretary

achia Shah

CIN: L14101KA1989PLC062041 REGISTERED OFFICE:



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Yours faithfully,

PACIFIC INDUSTRIES LIMITED

Company Secretary

CIN: L14101KA1989PLC062041 REGISTERED OFFICE:

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA Visit us at: www.pacificindustriesltd.com, E-mail: pilnorth@pacificgranites.com, pilsouth@pacificgranites.com Udaipur Phone: +91-294-2440933 / 2440934 / 2440388 / 2440196, Fax No.: +91-294-2440780

Bangalore Phone: +91-80-27723004, +91-80-27725976, Fax: +91-80-27723005

<u>Limited Review Report on Unaudited Quarterly/Half yearly Standalone Financial Results of Pacific Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To The Board of Directors, Pacific Industries Limited

- 1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Pacific Industries Limited ('the Company') for the Quarter and Half Year ended 30th September 2022 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 ofc the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement

RAVI SHARMA & CO Chartered Accountants



3580, JOHRI BAZAR, MSB KA RASTA 4TH CROSSING, JAIPUR RAJASTHAN 302003 Ph. 9351258175

principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ravi Sharma & Company

Chartered Accountants

FRN: 015143C

(CA Paras Bhatia)

Partner

M.No. 418196

UDIN: 22418196BC YSW77956

Date: 12th November, 2022

Place: Udaipur



Particulars As at 30th Sept 2022 31st March 202 3			Industries Limited and Balance Sheet as at 30th Sept 2022	Village Bed Udaipur-31 (Rupees in Lakhs
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(b) Provisions 171.77 328.6 (c) Deferred tax liabilities (Net) 326.98 319.9 Total Non-current Liabilities 8,589.73 8,800.5 Current liabilities (a) Financial Liabilities (i) Borrowings 5,252.01 4,672.7 (ii) Trade Payables 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8		(a) Financial Liabilities		
(c) Deferred tax liabilities (Net) 326.98 319.9 Total Non-current Liabilities 8,589.73 8,800.5 Current liabilities (a) Financial Liabilities (ii) Borrowings 5,252.01 4,672.7 (ii) Trade Payables 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8	- 1	(i) Borrowings	8,090.98	8,151.98
Total Non-current Liabilities 8,589.73 8,800.5 Current liabilities (a) Financial Liabilities (ii) Borrowings 5,252.01 4,672.7 (ii) Trade Payables 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 657.4 (b) Other current liabilities 841.63 545.3 136.1 (c) Provisions 135.08 136.1 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8		(b) Provisions	171.77	328.68
Current liabilities 5,252.01 4,672.7 (i) Borrowings 5,252.01 4,672.7 (ii) Trade Payables 983.75 1,811.6 (A) MSME 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8		(c) Deferred tax liabilities (Net)	326.98	319.92
(a) Financial Liabilities (i) Borrowings 5,252.01 4,672.7 (ii) Trade Payables (A) MSME 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8		Total Non-current Liabilities	8,589.73	8,800.58
(i) Borrowings 5,252.01 4,672.7 (ii) Trade Payables 983.75 1,811.6 (A) MSME 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8	3)	Current liabilities		
(ii) Trade Payables 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8		(a) Financial Liabilities		
(A) MSME 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8		(i) Borrowings	5,252.01	4,672.78
(A) MSME 983.75 1,811.6 (B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8		(ii) Trade Payables		
(B) Others 3,279.11 2,788.4 (iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8 By order of the Board			983.75	1,811.66
(iii) Other Financial Liabilities 589.07 657.4 (b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8 By order of the Board		(B) Others	1	2,788.44
(b) Other current liabilities 841.63 545.3 (c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8 By order of the Board		* *		657.46
(c) Provisions 135.08 136.1 (d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8 By order of the Board				545.36
(d) Current tax liabilities (net) 90.38 85.9 Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8 By order of the Board	- 1	• •		136.16
Total Current Liabilities 11,171.04 10,697.8 Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8 By order of the Board	- 1	• •		85.98
Total Liabilities 19,760.77 19,498.4 Total Equity and Liabilities 30,666.63 30,317.8 By order of the Board	- 1			10,697.84
Total Equity and Liabilities 30,666.63 30,317.8 By order of the Board	- 1			
By order of the Board				30,317.88
·		4		1
Many Marian			•	DIL
J.P. AGARWAL SACHIN SHAH			2010/	Juna

CIN: L14101KA1989PLC062041 REGISTERED OFFICE:

Date : 12th November 2022 Place : Udaipur (Chairman & Managing

Director) (DIN 00386183) (COMPANY SECRETARY)

(PAN CFLPS2451B)



Corporate office: Village Bedla, Udaipur-313 004, INDIA

PACIFIC INDUSTRIES LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

S. No.	PARTICULARS						Per Share Data
			Quarter Ended			r Ended	Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
!	a) Revenue from operation	6,000.16	- Contraction	6,542.84	12,149.12	16,659.19	
- 11	b) Other Income	113.36		129.20	167.79	207.51	
Ш	Total Income (I+II)	6,113.52	6,203.38	6,672.04	12,316.91	16,866.70	28,626.5
IV	Expenses						
	a) Cost of materials consumed	3,646.84	4,121.23	4,674.54	7,768.07	8,415.70	16,383.2
	b) Purchases of Stock-in-trade	597.91	216.87	121.27	814.78	4,865.20	5,115.3
	c) Change in inventries of finished goods, work-in- progress and stock-in-trade	(261.93)	(186.23)	(114.23)	(448.16)	(722.02)	(368.1
	d) Employee benefits expenses	211.27	224.65	212.03	435.92	401.60	849.
	e) Finance Cost	231.92	203.62	116.53	435.55	304.56	
	f) Depreciation and amortisation expenses	284.36	285.67	208.76	570.02	415.45	1,088.
	g) Other expenses	1,389.41	1,240.18	900.72	2,629.59	1,728.86	
	Total Expenses	6,099.78	6,105.99	6,119.61	12,205.77	15,409.35	27,307.6
v	Profit before exceptional Items and Tax (III-IV)	13.74	97.39	552.43	111.13	1,457.35	1,318.8
VI	Exceptional Items	-	-	-	-		
VII	Profit before tax (V-VI)	13.74	97.39	552,43	111.13	1,457.35	1,318.8
VIII	Tax Expense						
	(1) Current Tax	(73.60)	93.92	96,52	20.32	264.69	235.
	(2) Deferred Tax and Other taxes	85.78	(79.19)	32.01	6.59	105.88	138.
IX	Net Profit for the period (VII-VIII)	1.56	82.66	423.90	84.22	1,086.78	944.5
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to Profit or Loss, net of tax	64.81	(62.62)	43.37	2.19	66.79	45.
	(ii) Items that will be reclassified to Profit or Loss, net of						
ΧI	Total Income for the period (IX+X)	66.37	20.04	467.27	86.41	1,153.57	990.4
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	344.63	344.63	344.63	344.63	344.63	344,
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year						10,474.8
XIII	Earning Per Share in INR						
	a) Basic	0.05	2.40	12.30	2.44	31.53	27.4
	b) Diluted	0.05	2.40	12.30	2.44	31.53	27.4

By order of the Board For PACIFIC INDUSTRIES LIMITE

J.P. AGARWAL (Chairman & Managing SACHIN SHAH (COMPANY SECRETARY)

Director)

(DIN 00386183)

(PAN CFLPS2451B)

Date: 12th November 2022 Place : Udaipur

CIN: L14101KA1989PLC062041 REGISTERED OFFICE:

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA Visit us at : www.pacificindustriesltd.com, E-mail: pilnorth@pacificgranites.com, pilsouth@pacificgranites.com Udaipur Phone: +91-294-2440933 / 2440934 / 2440388 / 2440196, Fax No.: +91-294-2440780

Bangalore Phone: +91-80-27723004, +91-80-27725976, Fax: +91-80-27723005



Pacific Industries Limited

Village Bedia

Standalone Cash Flow Statement for the Quarter and Half Year ended 30th September 20224, INDIA

(Rupees in Lakhs)

B. M. E.	As At	As At	As
Particulars	30th September 2022	30th September 2021	31st March 20
Cash flow from Operating Activities			
Profit before income tax	111.13	1,457.35	1,318.
Adjustment for			
Depreciation and amortisation expenses	570.02	415.45	1,088.
Pre-Operative Expense		-	
Profit on sale of Fixed Assets	(0.09)	(2.42)	(2.
Loss on Sale of Fixed Asset	1		•
Finance Costs	435.55	304.56	662.
Actuarial Gain/ (Loss)	-		(6.
Interest Income	(40.82)	(41.85)	(81
Change in operating assets and liabilities		, 1	,
(Increase) in inventories	136.15	(693.59)	(707
(Increase)/Decrease in trade receivables	(453.58)	(1,125.38)	(291
(Increase)/Decrease in financial assets	1.27	2.10	0
(Increase)/Decrease in Loans & Advances	(2.14)	(21.70)	15
(Increase)/Decrease in Other Current Assets	(129.12)	(532.17)	(445
Increase/(Decrease) in Provisions	(157.97)	167.10	49
Increase/(Decrease) in Trade Payables	(337.24)	745.80	930
Increase/(Decrease) in Other Current Liabilities	296.27	(94.75)	(299
Increase/(Decrease) in Other Financial Liabilities	(68.39)	329.33	(65
Cash generated from operations	361.05	909.84	2,166
Income Tax paid	(15.95)	(102.75)	(338
Net cash flow from operating activities	345.10	807.09	1,827
Cash flow from Investing Activities			
Purchase of Fixed Assets (Net of amount payable for capital good	(475.44)	(2,237.54)	(3,116
Sale of Fixed Assets	0.13	10.03	10
(Increase)/Decrease in Fixed Deposits	(35.04)	(75.20)	(111
(Increase)/(Decrease in Long term Loans & advances		0.80	73
(Increase)/(Decrease in Other Non-current Assets	10.85	82.49	35
(Increase)/Decrease in Investments	0.00	(14.11)	(59
Interest Income	40.82	41.85	81
Net cash flow from investing activities	(458.68)	(2,191.69)	(3,087
Cash flow from financing activities			
Increase in Long Term Borrowings	(61.00)	1,135.91	(823
Increase in Short Term Borrowings	579.23	23.44	1,948
Finance Costs	(435.55)	(304.56)	_(662
Net cash flow from financing activities	82.68	854.79	462
Net increase / (decrease) in cash and cash equivalents	(30.90)	(529.81)	(796
Cash and cash equivalents at the beginning of the year	116.95	913.57	913
Cash and cash equivalents at the end of the year	86.06	383.76	116

By order of the Board For PACIFIC INDUSTRIES LIMITED

Date: 12th November 2022

Place : Udaipur

J.P. AGARWAL

(Chairman & Managing Director)

(DIN 00386183)

SACHIN SHAH

(COMPANY SECRETARY)

(PAN CFLPS2451B)



PACIFIC INDUSTRIES LIMITED

Date: 12th November 2022

Place : Udaipur

STANDALONE SEGMENT REPORT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

INR (In Lacs)

			QUARTER END	ED	HALF YEAR ENDED		YEAR ENDED		
S. No.	PARTICULARS	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED		
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022		
1	Segment Revenue								
	A. Stone - Granite and Quartz	6,000.16	6,148.96	6,536.63	12,149.12	16,659.19	23,140.04		
	B. Trading Other than Granite and Quartz	-	•	6.21		-	5,062.53		
	C. Other Services	-	-	-		-	-		
	Revenue From Operations (Excluding Other Income)	6,000.16	6,148.96	6,542.84	12,149.12	16,659.19	28,202.57		
2	Segment Results								
	Profit/Loss Before Charging Unallocable Expenditures								
	A. Stone - Granite and Quartz	245.67	301.02	668.10	546.68	1,761.91	1,815.25		
	B. Trading Other than Granite and Quartz	-	-	0.86		-	166.22		
	C. Other Services	-	-	-	-		-		
	less : Unallocable Expenses (Interest)	231.92	203.62	116.53	435.55	304.56	662.59		
	Total Profit (Before Tax & OCI)	13.74	97.39	552.43	111.13	1,457.35	1,318.87		
3	Segment wise capital employed (Segment Assets	Segment Liabi							
	A. Stone - Granite and Quartz	18,995.08	19,246.52	20,973.86	18,995.08	20,973.86	18,900.43		
	B. Trading Other than Granite and Quartz	1.77	1.77	6.43	1.77	6.43	1.77		
	C. Other Services	-	-	109.24	-	109.24	69.24		
	Total	18,996.84	19,248.28	21,089.53	18,996.84	21,089.53	18,971.44		

By order of the Board For PACIFIC INDUSTRIES LIMITED

J.P. AGARWAL

(Chairman & Managing Director)

(DIN 00386183)

SACHIN SHAH

(COMPANY SECRETARY)

(PAN CFLPS2451B)

CIN: L14101KA1989PLC062041 REGISTERED OFFICE:

Notes to Standalone Financial Statements of PACFIC INDUSTRIES LIMITED

- 1 These Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30th, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12th November 2022
- 2 The Unaudited Standalone Financial results of the Company have 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 and the other accounting principles generally accepted in India.
- 3 Segment results in accordance with Ind AS 108-Operating Segment are given in Annexure attached.
- 4 Figures for the previous periods have been regrouped and/or reclassified wherever necessary to make them comparable with those of current periods.
- 5 Fair Value of Investments in Unquoted Securities/Other Interest has been determined on the basis of latest available audited financial Statements of the respective Investments.

By order of the Board For PACIFIC INDUSTRIES LIMITED

Date: 12th November 2022

Place: Udaipur

J.P. AGARWAL

Chairman & Managing Director

DIN:00386183

SACHIN SHAH

COMPANY SECRETARY

PAN: CFLPS2451B

Limited Review Report on Unaudited Quarterly/Half yearly Consolidated Financial Results of Pacific Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors, Pacific Industries Limited

- 1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Pacific Industries Limited ('the Holding Company') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter and Half Year ended 30th September 2022 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 ofc the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally

RAVI SHARMA & CO Chartered Accountants



3580, JOHRI BAZAR, MSB KA RASTA 4TH CROSSING, JAIPUR RAJASTHAN 302003 Ph. 9351258175

accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

We did not audit the interim financial results of Two Wholly Owned Indian subsidiaries and one wholly owned US Based subsidiary which are being reviewed by other auditors, whose Ind AS Financial Results include Total revenue From Operations of Rs 1,614.08 Lacs for the quarter ended 30th September 2022. Our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the report(s) of such auditors.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Board of Directors.

Details of Subsidiaries and Step-Down Subsidiaries are as under-:

- 1. Gist Mineral Technologies Limited (Wholly owned Indian Subsidiary)
- 2. Gaze Fashiontrade Limited (Wholly owned Indian Subsidiary)

3. Taanj Quartz INC (Wholly owned US based Subsidiary)

For Ravi Sharma & Company

Chartered Accountants FRN: 015143C

) ~ W.

(CA Paras Bhatia)

Partner

M.No. 418196

UDIN: 2241819 6 BCYUTP5207

Date: 12th Novemeber,2022

Place: Udaipur



Pacific Industries Limited

Village Bedla, Udaipur-313 004, INDIA

Corporate office:

Unaudited Consolidated Balance Sheet as at 30th Sept 2022 (Rupees in Lakhs)

		As at	As at
S. No.	Particulars	1	
3. NO.	raruculars	30th Sept 2022	31st March 2022
<u> </u>	1000000	(Unaudited)	(Audited)
	ASSETS	1	
(1)	Non-current assets	40,000,00	44 477 57
	(a) Property, Plant & Equipment	10,930.84	11,477.57
	(b) Capital work-in-progress	1,015.85	566.30
	(c) Other Intangible Asset	1.17	1.17
	(d) Financial Assets		
	(i) Investments	7,339.46	7,337.14
	(ii) Loans & Advances	5,982.35	5,980.45
	(e) Other non-current assets	1,982.27	1,694.12
	Total Non-current Asset	27,251.94	27,056.75
(2)	Current assets		
	(a) Inventories	7,241.26	7,444.09
	(b) Financial Assets		
	(i) Investments	2,799.70	2,796.93
	(ii) Trade Receivable	5,031.35	4,338.40
	(iii) Cash and Cash equivalents	292.59	347.06
	(iv) Other Bank Balances	2,146.12	2,261.08
	(v) Loans & Advances	3,946.38	3,719.52
	(vi) Other Financial Asset	1.99	3.26
	(c)Other current assets	3,071.52	3,090.99
	Total Current Asset	24,530.91	24,001.33
	Total Assets	51,782.85	51,058.08
11.	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share capital	344.63	344.63
	(b) Other Equity	36,762.70	36,352.29
	Total Equity	37,107.33	36,696.92
(2)	Non-current liabilities		
. ,	(a) Financial Liabilities		
	(i) Borrowings	2,311.11	2,543.45
	(b) Provisions	171.77	328.68
	(c) Deferred tax liabilities (Net)	326.98	319.92
	Total Non-current Liabilities	2,809.86	3,192.05
(3)	Current liabilities		5,202.00
(5)	(a) Financial Liabilities		
	(i) Borrowings	5,252.01	4,722.78
	(ii) Trade Payables	3,232.01	4,722.73
	(A) MSME	983.75	2,014.31
	(B) Others	3,764.00	2,714.19
	(iii) Other Financial Liabilities	651.57	714.78
	(b) Other current liabilities	894.54	559.78
	i'' '		
	(c) Provisions	135.08	136.16
	(d) Current tax liabilities (net)	184.71	307.10
	Total Current Liabilities	11,865.66	11,169.10
	Total Liabilities	14,675.52	14,361.15
	Total Equity and Liabilities	51,782.85	51,058.08

By order of the Board Eor PACIFIC INDUSTRIES LIN

Date: 12th November 2022

CIN: L141 (Chairman & Managing 204 (COMPANY SECRETARY)

Director)

REGISTE DIN 00386183 CE: (PAN: CFLPS2451B)

(PAN: CFLPS2451B)

Plaeարկեսի 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 5621123 Karnataka, INDIA



Corporate office: Village Bedla, Udaipur-313 004, INDIA

PACIFIC INDUSTRIES LIMITED

Date: 12th November 2022

Place: Udaipur

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. In lacs)

	(Rs. In lacs							
_	DARTICINARE	Quarter Ended On			Half Year	Ended On	Year Ended On	
S. No.	PARTICULARS	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	Income							
1	a) Revenue from operation	6,099.60	6,313.02	6,770.94	12,412.62	16,831.02	28,356.42	
II	b) Other Income	277.07	222.42	254.04	499.50	460.80	985.11	
III	Total Income (I+II)	6,376.68	6,535.44	7024.98	12,912.12	17291.82	29341.53	
IV	Expenses							
	a) Cost of materials consumed	3,646.84	4,121.23	4,651.19	7,768.07	8,392.36	11,342.45	
	b) Purchases of Stock-in-trade	612.16	215.98	144.52	828.14	4,888.45	5,072.41	
	c) Change in inventries of finished goods, work-in-progress and stock-in-trade	(298.08)	(83.39)	53.18	(381.47)	(680.50)	(464.70)	
	d) Employee benefits expenses	332.68	299.40	231.03	632.07	437.76	977.17	
	e) Finance Cost	118.44	105.65	55.53	224.09	143.52	351.87	
	f) Depreciation and amortisation expenses	285.64	287.06	210.27	572.70	418.60	1,079.81	
	g) Other expenses	1,449.86	1,288.90	955.03	2,738.76	1,829.86	8,826.31	
	Total Expenses	6,147.55	6,234.82	6300.74	12,382.36	15430.04	27185.33	
٧	Profit before exceptional Items and Tax (III-IV)	229.13	300.62	724.23	529.76	1861.77	2156.21	
VI	Exceptional Items							
VII	Profit before tax (V-VI)	229.13	300.62	724.23	529.76	1861.77	2156.21	
VIII	Tax Expense							
	(1) Current Tax	(29.29)	143.95	134.58	114.65	361.44	457.10	
	(2) Deferred Tax and Other Taxes	85.78	(79.19)	32.01	6.59	105.88	107.43	
IX	Net Profit for the period (VII-VIII)	172.64	235.86	557.65	408.52	1394.45	1591.68	
x	Other Comprehensive Income							
	(i) Items that will not be reclassified to Profit or Loss, net of tax	64.81	(62.62)	43.37	2.19	66.79	45.94	
	(ii) Items that will be reclassified to Profit or Loss, net of tax							
ΧI	Total Income for the period (IX+X)	237.45	173.25	601.02	410.71	1461.25	1637.62	
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	344.63	344.63	344.63	344.63	344.63	344.63	
	Reserves Excluding revaluation reserve as per Balance Sheet						36352,30	
	of Previous Accounting Year							
XIII	Earning Per Share in INR							
	a) Basic	5.01	6.84	16.18	11.85	40.46	46.19	
	b) Diluted	5.01	6.84		11.85	40.46	46.19	
	Diates				f the Deard			

By order of the Board

For PACIFIC INDUSTRIES LIMITED

J.P. AGARWAL

(Chairman & Managing Director) (DIN 00386183)

(COMPANY SECRETARY)

SACHIN SHAH

(PAN: CFLPS2451B)

CIN: L14101KA1989PLC062041

REGISTERED OFFICE:

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA Visit us at : www.pacificindustriesItd.com, E-mail: pilnorth@pacificgranites.com, pilsouth@pacificgranites.com Udaipur Phone: +91-294-2440933 / 2440934 / 2440388 / 2440196, Fax No. : +91-294-2440780 Bangalore Phone: +91-80-27723004, +91-80-27725976, Fax: +91-80-27723005



Pacific Industries Limited INDUSTRIES LTD.

Corporate office

Consolidated Cash Flow Statement for the Half Year ended 30th September 2022

Udaipur-313 004, (Rubees in Lakhs)

	As At	As At	Year ended
Particulars	30th September 2022	30th September 2021	31st March 2022
A. Cash flow from Operating Activities			
Profit before income tax	529.76	1,861.77	2,156.21
Adjustment for			,
Depreciation and amortisation expenses	572.70	418.60	1,079.81
Pre-Operative Expenses	-	-	-
Profit on sale of Fixed Assets	0.09	(2.42)	2.69
Loss on sale of Fixed Assets	-	-	_
Loss on FVTPL		-	
Loss on Sale Of Share	-	-	1,-
Finance Costs	224.09	143.52	351.87
Actuarial Gain/ (Loss)	-	-	(6.26
Interest Income	(581.29)	(164.68)	(992.54)
Change in operating assets and liabilities	1		,
(Increase) in Inventories	202.83	(651.20)	(732.18
(Increase)/Decrease in Trade receivables	(692.94)	(1,130.90)	(176.63
(Increase)/Decrease in financial assets	1.27	2.10	0.93
(Increase)/Decrease in Other Current Assets	19.46	(597.15)	(587.24
Increase/(Decrease) in Provisions	(157.98)	50.22	(3.64
Increase/(Decrease) in Trade Payables	19.25	786.03	1,008.45
Increase/(Decrease) in Other Current Liabilities	334.76	(92.88)	(288.63
Increase/(Decrease) in Other Financial Liabilities	(63.21)	329.59	(749.66
Cash generated from operations	408.79	952.59	1,063.18
Income Tax paid	(234.70)	(41.73)	(421.09
Net cash flow from operating activities	174.09	910.86	642.09
Cash flow from Investing Activities			
Purchase of Fixed Assets	(475.74)	(2,179.03)	(3,053.80
Sale of Fixed Assets	0.13	12.45	10.59
(Increase)/Decrease in Fixed Deposits	114.96	(75.20)	(261.91
(Increase)/Decrease in Long term Loans & advances	(1.90)	124.12	(2,307.95
(Increase)/Decrease in Loans & Advances	(226.86)	247.01	1,148.26
(Increase)/Decrease in Other Non-current Assets	(288.15)	85.23	37.73
(Purchase)/Sale of Investments	(5.10)	(147.01)	(675.17
Interest Income	581.29	164.68	992.54
Net cash flow from investing activities	(301.37)	(1,767.75)	(4,109.71)
Cash flow from financing activities			
Increase in Long Term Borrowings	(232.34)	615.70	310.62
Increase in Short Term Borrowings	529.23	23.44	2,729.79
Finance Costs	(224.09)	(143.52)	(351.87
Net cash flow from financing activities	72.80	495.63	2,688.54
Net increase / (decrease) in cash and cash equivalents	(54.48)	(361.26)	(779.08)
Cash and cash equivalents at the beginning of the year	347.07	1,126.15	1,126.15
Cash and cash equivalents at the end of the year	292.59	764.89	347.07

For and on behalf of Board of Directors

Pacific Industries Limited

Date: 12th November 2022

Place : Udaipur

(J.P. Agarwal)

(Chairman & Managing Director)

DIN:00386183

(Sachin Shah)

(Company Secretary)

(PAN: CFLPS2451B)

CIN: L14101KA1989PLC05

REGISTERED OFFICE:

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA Visit us at: www.pacificindustriesltd.com, E-mail: pilnorth@pacificgranites.com, pilsouth@pacificgranites.com Udaipur Phone: +91-294-2440933 / 2440934 / 2440388 / 2440196, Fax No.: +91-294-2440780 Bangalore Phone: +91-80-27723004, +91-80-27725976, Fax: +91-80-27723005



PACIFIC INDUSTRIES LIMITED

CONSOLIDATED SEGMENT REPORT FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

INR	ı	In	Lacs

	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	
		30 Sept.'22 (Unaudited)	30 June'22 (Unaudited)	30 Sept.'21 (Unaudited)	30 Sept. '22 (Unaudited)	30 Sept. '21 (Unaudited)	31 March'22 (Audited)	
1	Segment Revenue							
	A. Stone - Granite & Quartz	7,614.24	7,291.30	6,986.11	19,323.93	12,364.57	24,534.46	
	B. Trading Other than Stone - Granite & Quartz	-	-	6.21	-	5,062.53	5,062.53	
	C. Investment & Finance	114.44	98.15	124.82	212.59	264.33	383.21	
	D. Other Services	-	-	-		-	-	
	Total	7,728.68	7,389.45	7,117.14	19,536.52	17,691.43	29,980.19	
	Less: Inter Segment Elimination	1,629.08	1,076.43	346.20	2,705.51	860.41	1,623.77	
	Revenue From Operations (Excluding Other Income)	6,099.60	6,313.02	6,770.94	16,831.02	16,831.02	28,356.42	
2	Segment Results							
	Profit/Loss Before Charging Unallocable Expenditures							
	A. Stone - Granite & Quartz	188.90	243.33	650.84	351.66	1,839.07	2,042.01	
	B. Trading Other than Stone - Granite & Quartz	-	-	0.86	-	166.22	-	
	C. Investment & Finance	158.67	162.94	128.05	321.61		521.35	
	D. Other Services		-	-	-		-	
	Unallocable Expenses (Finance Cost)	118.44	105.65	55.53	143.52	143.52	351.87	
	TOTAL	229.13	300.62	724.22	529.76	1,861.77	2,211.50	
	Less: Inter Segment Elimination	-	-	-	-		55.29	
	Total Profit (Before Tax & OCI)	229.13	300.62	724.22	529.76	1,861.77	2,156.21	
3	Segment wise capital employed (Segment Assets- Segm	ent Liabilities)						
	A. Stone - Granite & Quartz	17,366.49	18,099.85	27,073.57	17,366.49	27,073.57	17,641.21	
	B. Trading Other than Stone -	1.77	1.77	6.43	1.77	6.43	1.77	
	Granite & Quartz							
	C. Investment & Finance	27,830.03	27,177.34	19,515.46	27,830.03	19,515.46	27,136.69	
	D. Other Services	-	-	109.24		109.24	69.24	
	Less: Inter Segment Elimination	5,779.87	5696.87	7,262.82	5,779.87	7,262.82	5,608.53	
	Total	39,418.43	39,582.09	39,441.88	39,418.43	39,441.88	39,240.38	

By order of the Board For PACIFIC INDUSTRIES LIMITED

Date: 12th November 2022

Place : Udaipur

(Chairman & Managing Director) (DIN 00386183)

J.P. AGARWAL

SACHIN SHAH
(COMPANY SECRETARY)

(PAN CFLPS2451B)

Corporate office: Village Bedla,

Notes to Consolidated Financial Statements of PACFIC INDUSTRIES LIMITED

- 1 These Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30th,2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meeting held on November 12th, 2022.
- 2 These Unaudited Consolidated financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 Segment results in accordance with Ind AS 108-Operating Segment are given in Annexure attached.
- 4 Figures for the previous periods have been regrouped and/or reclassified wherever necessary to make them comparable with those of current periods.
- 5 Fair Value of Investments in Unquoted Securities/Other Interest has been determined on the basis of latest available audited financial Statements of the respective Investments.

By order of the Board

For PACIFIC INDUSTRIES LIMITE

Date: 12th November 2022

Place: Udaipur

Chairman & Managing Director DIN:00386183

COMPANY SECRETARY

PAN: CFLPS2451B