

PACT INDUSTRIES LTD.

www.pactindustries.in

Date: 14.11.2022

To
The Listing Department,
Bombay Stock Exchange Limited
25th Floor, P.J. Towers,
Dalal Street, Fort
Mumbai- 400 001
Scrip Code No. 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

Sub: Outcome of Board Meeting held on 14.11.2022

Dear Sir,

In continuation to notice dated 08.11.2022, we wish to inform you that Board of Directors in its meeting held today the 14th day of November 2022 the board meeting commenced at 03:00 P.M. and concluded at 04:00 P.M., inter alia, considered and approved the following:

- The Un-Audited Financial Results for the Quarter Ended 30.09.2022.
- The Limited Review Report on the Un-Audited Financial Results issued by M/s Parmod G Gupta & Asso., Statutory Auditor of the Company.

Pursuant to Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

- i. The Un-Audited Financial Results for the Quarter Ended 30.09.2022.
- ii. The Limited Review Report on the Un-Audited Financial Results issued by M/s Parmod G Gupta & Asso., Statutory Auditor of the Company.

For PACT INDUSTRIES LIMITED

HARPREET SINGH (MANAGING DIRECTOR) (DIN: 00570541)

> Registered Office: 303, Hotel The Taksonz, Opp. Railway Station, Ludhiana-141008 Email: pactindustries1993@gmail.com , Website: www.pactindustries.in

PACT INDUSTRIES LIMITED

PAC I INCLUS I RIES LIMITED
, opp. Railway Station, G. T. Read, Ludhiana, Punjab. CIN: L18101PB1983PLC013193
Email: pactindustries1993@gmail.com
ED FINANCIAL RESULTS FOR THE GUARTER ENDED 30,09,2022 Website: www.pactindustries.in

	STATEMENT OF UN-AUDI	STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.05.02. Quarter Ended Year to date (6 months Ended)		Previous Year ended			
o. F	articulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2022	31.03.2022
\Box			(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
- 1		(Un-Audited)	`	751.93	745.77	1757.98	2830.09
-1	Revenue from operations	518.44	227.33	731.30	6.28	2 E. A.	38.41
- 1	Other income	6.28	227.33	751.93	762.05	1757.95	2868.5
T	Total Revenue (I + II)	524.72	221.00				
7	Expenses:	4,44	19.23	12.06	23.67	227.21	245.71
7	Cost of materials consumed	497.07	207.63	827.14	704.7	1543.43	2,505.43
~ਜ	Durchages of Stock-in-Trade	457.01	20,,54				1
╗	Changes in inventories of finished goods				1		(23.19)
- 1	work-in-progress and Stock-in-Trade	24.95	(20.37)	(96.65		(65.96	
_]		3.60	3.2	5.58			
	Employee benefits expense	31.99	19.31	23.4			
	Finance costs Depreciation and amortization expense	1.50	9	5.8			
	Depreciation and amortization expense	5.3	3.52	4.0			
	Other expenses Total expenses (IV)	568.85	241.52	781.4	4 810.37	11204	4
	Profit before exceptional and extraordinary				-58.3	2 -18.9	5 9.44
٧.	items and tax (III - IV)	(44.13)	(14.19)	(29.5			-
VI.	Eventional items					+	
_	Profit before extraordinary items and tax			(29.5	-58.3	2 -18.9	9.44
Αİ	(V - VI)	(44,13)	(14.19	(28.5	-50.0		2
/111	Extraordinary items			(29.5	-58.3	2 -18.9	5 8.4
X	Profit before tax (VII- VIII)	(44.13)	(14.19	129.0	111 - 5515	7 7 7	
X	Tax expense:	L	0,00	0.0	0.0	0.0	
	(1) Current tax	0.00				0.0	
	1/2) Deferred tax	0.0				0.0	0 4.0
	Net Tax Expense (X	0.00	0.00				
_	Profit (Loss) for the period from continuing	1	114.19	n (29.	(58.3	(18.9	5.3
ΧI	enerations (IX-X)	(44,13	114.15	· · · · · · · · · · · · · · · · · · ·	-	T	
XII	Toroffittiose) from discontinuing operations	<u> </u>	 	 			
XIII	Tay evenue of discontinuing operations	7	-	777.0			1
_	Droft/(loss) from Discontinuing operations				g to the second	13 13 13 1 <u>*</u>	
XIV	(offer toy) (XII_XIII)		(14.1)	9) (29.	51) (58.3	32) (18.	95) 5.3
ΧV	Drofff /Loss) for the period (A) + AIV	(44.1	9	- 1			
ΧV	Other Comprehensive Income		 				
	TA .		 				
	(i) Items that will not be reclassified to profit				-	1-1-1-1-1-1	-
	or loss				g Saasette		
	(ii) Income tax relating to items that will not	i ∤jastib i	t in the second	-			
	be reclassified to profit or loss						
- 1	B. W	,			and the second of	Market St.	e jelo se se stata
	(i) items that will be reclassified to profit or						
	(ii) Income tax relating to items that will be					r i kananan yar	
	(ii) Income tex relating to items of the			7-6		400	173 C 164
	reclassified to profit or loss Total (XVI)	2.9.	(M)	ria e e	1# E		
	Total (AVI) Total Comprehensive Income for the pariod		T .				1
	LANGUAGE COMPRESSION OF PROTICE (LOSS) 4119	1.00					
X۱	Other comprehensive income for the period	0	131 (14.	10)).51) (58		3.95) 5
	THE STATE OF THE S			17/	4.08 554		4.0B 554
XV	/iii Paid-up equity share capital	554				1.00	1.00
X	V. Teaca Value of Equity Share Capital			5.77	2		
7.5	Possering evolution revelution reserve	8 291		1	4.81 29	1.38 38	4.81 291
Х	A 1 helpron cheat of previous accounting	201		the Contract of the			
7	Earnings per equity share (for continu	ing	Jan 1998		A Company of the Comp	and gr	034) 0
_^	^' · operation):	(0.0	(O.	(0			
	(1) Basic	(0.0		026) (0	.053) (0	.105} (0	.034) 0.
	(2) Diluted	- + 10.5	40 70	48	a 45 1	* \$1[1
V	Earnings per equity share (for	[0.00
Ľ	^" discontinued operation):		0.00	0.00		0.00	0.00
	(1) Basic		0.00	0.00	0.00	0.00	0.00
L-	(2) Diluted the share for			. 1	2	Salaran Salaran	S
×	Earnings per equity share (for		1	1	<u> </u>	3 40ES	3.034)
1	discontinuen & continuend abstract	10,		924	010021 n n n n n		0.034)
1.	(1) Basic (2) Diluted		080) (0	026) [0.053) (V.U34)1
-							

Director

Place: Ludhiana Date: 14.11.2022

A.

	Rarticulars	As at (Current half year end) (30.09.2022)	Figures as at the end of Previous year 31.03.2022
		Un-Audited	Audited
	ASSETS		
1	Non-cuirent assets	100.71	470.77
	(a) Property, Plant and Equipment	163.51	170.77
	(b) Capital work-in-progress	0.00	
	(c) Investment Property	0.00	
	(d) Goodwill	0.00	
	(e) Other Intangible assets	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	0.00	0.00
	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
·	(i) Other non-current assets	108.94	
— .áv	TOTAL OF NON-CURRENT ASSETS	272.45	
2 - 19	Current assets	2/21/10	
	(a) Inventories	759.48	787.67
	N /	0.00	
	(b) financial Assets	0.00	
	(i) Investments	1083.64	
	(ii) Trade receivables	5,81	
	(iii) Cash and cash equivalents		
	(iv) Bank balances other than (iii) above	0.00	
	(v) Loans	0.00	
	(vi) Others (to be specified)	0.00	
	(c) Current Tax Assets (Net)	2.65	
	(d) Other current assets		24.52
	TOTAL OF CURRENT ASSETS	1875.03	1809.05
	Total Assets (1+2)	2147.48	2088.94
	EQUITY AND LIABILITIES		
3	Equity	and the same of the same	and the second of the second
		1	
<u> </u>	(a) Equity Share capital	554.08	
	(a) Equity Share capital (b) Other Equity	554.08	554.08
	(b) Other Equity	554.08 233.00	55 4 .08 291.38
	(b) Other Equity TOTAL EQUITY	554.08 233.00 787.14	55 4 .08 291.38
4	(b) Other Equity TOTAL EQUITY LIABILITIES	554.08 233.00 787.14	3 554.08 3 291.38 845.46
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities	564.06 233.00 787.14	554.08 3 291.38 845.48
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities	554.08 233.00 787.14	554.08 3 291.38 4 845.46
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings	554.08 233.08 787.14 0.00	554.08 291.38 845.48 0.00 3 326.63
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those	564.08 233.04 787.12 0.00 355.14 0.00	554.08 291.38 845.48 0 0.00 3 326.53 0 0.00
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified)		554.08 3 291.38 4 845.48 0 0.00 3 326.53 0 0.00
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified)	233,04 233,04 787,14 0,00 355,14 0,00	554.08 291.38 845.48 0 0.00 0 0.00 0 0.00
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net)	569.08 233.06 787.14 0.00 355.18 0.00 0.00	554.08 3 291.38 4 845.48 5 326.53 6 0.00 6 0.00 6 0.00 6 4.26
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities	564.08 233.06 787.14 0.00 355.18 0.00 0.00 4.21	554.08 3 291.38 4 845.46 3 326.53 5 0.00 6 0.00 6 0.00 6 4.26 6 0.00
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities	569.08 233.06 787.14 0.00 355.18 0.00 0.00 0.00	554.08 3 291.38 4 845.48 3 326.53 0 0.00 0 0.00 0 0.00 0 0.00
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities (a) Financial Liabilities	564.08 233.06 787.14 	554.08 3 291.38 4 845.48 5 0.00 6 0.00 6 0.00 7 0.00 7 0.00 7 0.00 7 0.00 7 0.00 7 0.00 7 0.00
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings	564.08 233.08 787.14 0.00 355.18 0.00 0.00	554.08 3 291.38 4 845.48 5 0.00 6 0.00 6 0.00 6 0.00 6 0.00 6 4.26 6 0.00 767.81
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables	564.08 233.06 787.14 0.00 355.18 0.00 0.00 4.21 0.00 761.1 113.8	554.06 3 201.38 4 845.46 3 326.53 5 0.00 6 0.00 6 0.00 6 4.26 6 0.00 6 0.00 6 1 767.8
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings		554.08 3 291.38 4 845.48 3 326.53 5 0.00 6 0.00 6 0.00 6 4.26 6 0.00 6 0.00 767.83 6 122.25
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (ii) Correde payables (iii) Other financial liabilities (iii) Other financial liabilities (other than those specified in item.(c)	0.00 355.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00	554.08 3 291.38 4.845.48 3 326.53 3 0.00 3 0.00 3 0.00 3 0.00 4.26 5 122.25 6 14.26
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (ii) Borrowings (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (iii) Trade payables (iiii) Other financial liabilities (other than those specified) (iii) Other financial liabilities (other than those specified in item.(c) (b) Other current liabilities	569.08 233.00 787.14 0.00 355.18 0.00 0.00 4.22 0.00 761.1 113.80	554.08 3 291.38 4 845.46 3 326.53 0 0.00 0 0.00 3 4.26 0 0.00 1 767.81 5 122.25 6 1.86
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (iii) Trade payables (iii) Other financial liabilities (other than those specified in item (c) (b) Other current liabilities (c) Provisions	564.08 233.06 787.14 0.00 355.18 0.00 0.00 4.22 0.00 761.1 113.8 0.00 93.7 32.1	554.08 3 291.38 4 845.48 5 0 0.00 6 0.00 6 0.00 6 0.00 6 0.00 7 0.00 7 0.00 7 1 767.81 6 1.22.25 7 16.25
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-current liabilities (a) Financial Liabilities (ii) Borrowings (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (iii) Trade payables (iiii) Other financial liabilities (other than those specified) (iii) Other financial liabilities (other than those specified in item.(c) (b) Other current liabilities	564.08 233.06 787.14 0.00 355.18 0.00 0.00 4.21 0.00 761.1 113.8 0.00 93.7 32.1 0.00	554.08 3 291.38 4 845.48 5 0.00 6 0.00

28,65

The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14.11.2022

Figures are in Lakhs Rupees except Face value of Equity Shares and EPS, which are in Rupees. There is Two Segment, namely, Trading of Steel & Iron & Textile and mfg of agricultrual parts

The Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section

Regrouping in the previous year figures has been done to match with the current year grouping.

Deffered Tax Lia/Assets will be consideed at the end of the finacial year.

(Harpreet Singh)
Managing Director

DIN: 00570541

Place: Ludhiana Date: 14.11.2022

PACT INDUSTRIES LIMITED CASH FLOW STATEMENT

		7			(AMT.in Lac)
. Cash Flow From Operating Activities		Details	30.09.2022	Details	31.03.2022
			,		
Net Profit as Per Balance Sheet before Tax	•		-58.32		9.4
	1				
Add:- Non Oparating /Non Cash Expenses		·			
Depreciation & Amortisation		10.50	•	20.99	
Bank Charges		1.54		5.55	
Rent Paid		5.68		7.62	
Interest Expenses		49.76		85.22	
	l		•		
Profit on Sale of Assets	. '	0.00		-0.22	
Net DTA	l	0.00		-2.52	· ·
Dep. Reserve trfd. To Assets	l	0.00	67.48	-109.61	7.
			9.16		16.
Changes in Working Capital:-	. !			*	
Increase/(Decrease) in Current Liabilities		88.21		-102.1	
Less:- Increase/(Decrease) in Current Assets		-65.98	22.23	23.73	-78.
Cash Generated from Operations		33.30	31.39		-61.
cash deherated ironi Operations			51.35]
	!	, ,		. 1	
.ess:- Current Taxes	1		0.00		1.
			·		
t Cash Flow From Operating Activities (A)		•	31.39		-63.
			·		
Cash Flow From Investing Activities					
Rent Paid		-5.68	1	-7.62	1
Dep. Reserve adj. in assets		0.00		109.61	
		Expression and appropriate	Charle to decre "best by	3.10	
Sale of Fixed Assets		0.00	N. 14 14 1 7		
Purchase of Fixed Assets		-1.44		-0.94	19.50
Decrease/(Increase) in Non current Assets	(), " · · ·	-1.87	-8.99		88.
t Cash Flow From Investing Activities (B)	.11 .		-8.99	1000	88.
and the second of the second of the second of			2 m 2 m 2 m 2 m 2 m 2 m 2 m 2 m 2 m 2 m		
Cash Flow From Financing Activities (D)			The second of		
Leen von		28.65		52.12	
Increase in Loans & Advances Assets)		,0.00		.0.00	
				2.52	1
PTA. Cricina	-	0.00			
Interest on loans		-49.76		-85.22 2.22	.
Bank Charges		-1.54	-22.65	-5.55	-36
et Cash Flow From Financing Activities (D)		7.50	-22.65	1 st (2	-36
				1	
et Cash & Cash Equivalents (a-b-c)			-0.25		-10
et Cash & Cash Equivalents (a-b-c)		1.0		l in interior	
					1 22
^o Cash & Cash Equivalents in the begining			6.06	1 .	16
Mark Langfords on Long to Court and Add For				402.5	
Cash & Cash Equivalents at the end		4,3,69	5.81	0.37%	- 6
Class Steel acted Francis Science and	-		3135		-50
government and the second section of the section of the second section of the second section of the second section of the section of the second section of the sec			1	1	
R AND ON BEHALF OF THE BOARD		1 .	1 100		1
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or Pact industries Ltd.		;	Jan 2012 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
OL Laci Midrailide 1.954 V			<u> </u>		
LXDVIII.	/				
ARPREET SINGH) (ESHAAN SINGH)	r .	:			1
G. DIRECTOR	5T				d.
N: 00570541 DIN: 07194501		1	:	r La servicio de la compansión de la com	
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PACT INDUSTRIES LIMITED, LUDHIANA CIN: L18101PB1993PLC013193 QE 30.09.2022

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OPERATING		INE WAY	177 I H 1M .
OFFINALITY	2FOINFI41	HAI OIM	177 I I VIV.

ANNEXURE-I

The Company has identified three reportable segments mainly via, manufacturing / fabrication of steel, trading of steel & iron and textile/garments. Segments have been identified and reported taking into account nature of products and services, the differing risks and returns and the internal business reporting systems. The accounting policies adopted for segment reporting are in line with the accounting policy of the company with following additional policies for segment reporting.

- a) Revenue and expenses have been identified to a segment on the basis of relationship to operating activities of the segment. Revenue and expenses which relate to enterprises as a whole and are not allocable to a segment on reasonable basis have been disclosed as "Un -allocable".
- b) Segment assets and segment liabilities represent assets and liabilities in respective segments. Investments, tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Un-allocable".
- (i) As per Ind AS on Segment Reporting (Ind AS 108) "Operating Segment Reporting", the Company has reported segment information as per sheet enclosed.
- (ii) Further explained that the commission, Rebate & Discount, Interest, Income has been disclosed as un-allocable.
- (iii) As the company is not maintaining the separate books of accounts so the segment assets & liabilities has been disclosed as un-allocable.
- Have to be granted but on this case you have granyed the time only 6 days. And therefore a notice 'itself at bad in laws. It is however without prejudic the above fact we have submit the reply on marrits.

tika atingga sati in a taha gapukuna termadak and intronongantish palifik ataun a sita tau salah aran. Man alipuran nganar ta sagaipitan an darengahin harin tako bako barantish at tahan sati tah

That we have rec the notice on evening sec148a a minimum time of 7 days

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Assessed to the control of the control of the control of the control of For Pact industries (td.)

SEGMENT REPORTING FOR QUARTER ENDING 30.09.2022

(Amt in 'Lacs')

	and the second s		the second second second	A second		
•	PARTICULARS	TRADING OF STEEL & IRON	TRADING OF TEXTILE/ GARMENTS	MFG./FABRICATION OF S.S	UNALLOCABLE	TOTAL
,		SEGMENT 1	SEGMENT 2	SEGMENT 3		
1	SEGMENT REVENUE	400.44	102.67	15.33		518.44
	Gross Turnover	400.44	102.67	15.33		518.44
	Net Turnover	400.44	102.67	15.33		518.44
Ź	SEGMENT RESULT	y				
	PROFIT BEFORE INTEREST &				-12.14	-12.14
•	TAXES	1.			0.00	0.00
	Less: Interest			December 1 to 1 t	24.00	24.00
	Expense		· · ·		31.99	31.99
	Add: Exceptional				0.00	0.00
· · · · · -	Profit Before Tax				-44.13	-44.13
	Current Tax			1 11	0.00	0.00
•	Deferred Tax (Assets)		77ACKG	MEG PERMICATION	0.00	0.00
····	Profit After Tax	And the source	TWANT	.278 W .28 4.8 4.84	-44.13	-44.13
3	Other Information	- Collinsia	CALCON SE			
	SEGMENT ASSETS	53.4 (4)	Company of the compan	X C C X C X C X C X	2147.48	2147.48
	SEGMENT LIABILITIES				2147.48	2147.48
- <u>- 5</u> .	CAPITAL	## ## S.A.F.			0.00	0.00
	DEPRECIATION	1			1.50	1.50
200 au	NON CASH EXPENSE	a contract management and the		1	67.48	67.48

For Pact industries Ltd.

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2.27

<u>SEGMENT REPORTING FOR YEAR TO DATE TILL 30.09.2022</u>

(Amt in 'Lacs')

	PARTICULARS	TRADING OF STEEL & IRON	TRADING OF TEXTILE/ GARMENTS	MFG./FABRICATION OF S.S	UNALLOCABLE	TOTAL
a .		SEGMENT 1	SEGMENT 2	SEGMENT 3		
1	SEGMENT REVENUE	481.86	229.11	34.80		745.77
	Gross Turnover	481.86	229.11	34.80		745.77
	Net Turnover	481.86	229.11	34.80		745.77
∙2	SEGMENT RESULT				. 44	
	PROFIT BEFORE INTEREST &	**			-7.02	-7.02
	TAXES				0.00	0.00
	Less: Interest Expense	Ŷ			51.30	51.30
	Add: Exceptional Item				0.00	0.00
	Profit Before Tax	2.2			-58.32	-58.32
H	Current Tax				0.00	0.00
	Deferred Tax (Assets)			a systematical designation of the second of	0.00	0.00
	Profit After Tax	A Section	YEVENEY,		-58.32	-58.32
3	Other Information					
	SEGMENT ASSETS		1.17.50		2167.48	2167.48
	SEGMENT LIABILITIES		S. S		2167.48	2167.48
	CAPITAL EXPENDITURE	- 480.00 - 60 × 0 0	22334	2000	0.00	0.00
	DEPRECIATION	AND TO ST. 150.2	1		10.50	10.50
	NON CASH EXPENSE				67.48	67.48

For Paci (ndustries fid.)



PARMOD G. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

(A Feel Reviewed Firm)

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 30th Sept. 2022 (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 our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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.

Place:: Ludhiana Dated: 14.11.2022

UDIN : 22096109BCZYOC4749

for PARMOD G. GUPTA & ASSO. CHARTERED ACCOUNTANTS

(PARMOD GUPTA)
PARTNER

// M.NO.096109

'Firm's Reg. No. 018870N

For Pact inclustries Ltd.