

14<sup>th</sup> November 2024

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

Dear Sir/Madam,

Sub.: Submission of Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended on 30.09.2024

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 Thursday, 14<sup>th</sup> November 2024 at the Corporate office of the Company situated at Village Bedla, Udaipur-313001 (Raj.) inter alia transacted the following businesses:

1. Approved Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended on 30.09.2024

We wish to inform you that the Board Meeting commenced today at 5.00 P.M. and concluded at 08.50 P.M.

Kindly take the same on record.

Thanking You,  
Yours faithfully,

For PACIFIC INDUSTRIES LIMITED

Sachin Shah  
Company Secretary

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CIN: L14101KA1989PLC062041

REGISTERED OFFICE:

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA

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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

**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**

**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 30<sup>th</sup> September 2024 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of 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 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, MSB KA RASTA, 4<sup>TH</sup> CROSSING,  
JOHARI BAZAR,  
JAIPUR  
Mob:- 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.

**For Ravi Sharma & Company**  
**Chartered Accountants**  
FRN: 015143C



(CA Paras Bhatia)

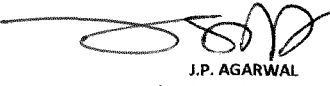
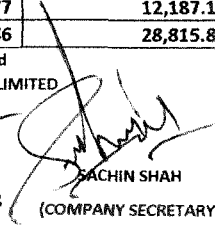
Partner

M.No. 418196

UDIN: 24418196BKBFWR2826

Date: 14<sup>th</sup> November 2024

Place: Udaipur

<b>Pacific Industries Limited</b>			
<b>Standalone Unaudited Balance Sheet as at 30th Sept 2024</b>			
(Rupees in Lakhs)			
S. No.	Particulars	As at 30th Sept 2024	As at 31st March 2024
I	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment	11,101.22	11,627.49
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Asset	-	-
	(d) Financial Assets		
	(i) Investments	3,834.06	2,107.94
	(ii) Loans & Advances	75.34	76.59
	(e) Other non-current assets	205.89	137.14
	<b>Total Non-current Asset</b>	<b>15,216.51</b>	<b>13,949.16</b>
(2)	<b>Current assets</b>		
	(a) Inventories	5,109.74	4,585.29
	(b) Financial Assets		
	(i) Trade Receivable	6,462.52	5,009.44
	(ii) Cash and Cash equivalents	1,047.12	109.05
	(iii) Other Bank Balances	3,200.44	2,902.28
	(iv) Loans & Advances	81.86	131.21
	(v) Other Financial Asset	-	-
	(c) Other current assets	2,244.27	2,129.44
	<b>Total Current Asset</b>	<b>18,145.95</b>	<b>14,866.71</b>
	<b>Total Assets</b>	<b>33,362.46</b>	<b>28,815.86</b>
II.	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>EQUITY</b>		
	(a) Equity Share capital	689.27	689.27
	(b) Other Equity	16,153.42	15,939.48
	<b>Total Equity</b>	<b>16,842.69</b>	<b>16,628.75</b>
(2)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	2,635.67	1,656.95
	(b) Provisions	175.50	150.91
	(c) Deferred tax liabilities (Net)	611.48	621.33
	<b>Total Non-current Liabilities</b>	<b>3,422.65</b>	<b>2,429.19</b>
(3)	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	5,720.81	3,813.21
	(ii) Trade Payables		
	(A) MSME	867.95	541.25
	(B) Others	4,779.98	4,277.13
	(iii) Other Financial Liabilities	301.85	509.37
	(b) Other current liabilities	1,164.34	285.39
	(c) Provisions	156.54	149.32
	(d) Current tax liabilities (net)	105.65	182.25
	<b>Total Current Liabilities</b>	<b>13,097.12</b>	<b>9,757.92</b>
	<b>Total Liabilities</b>	<b>16,519.77</b>	<b>12,187.12</b>
	<b>Total Equity and Liabilities</b>	<b>33,362.46</b>	<b>28,815.86</b>
<p>By order of the Board For PACIFIC INDUSTRIES LIMITED</p>   <p>J.P. AGARWAL (Chairman &amp; Managing Director) (DIN 00386183)</p> <p>ACHIN SHAH (COMPANY SECRETARY) (PAN CFLPS24518)</p>			
<p>Date : 14th November 2024 Place : Udaipur</p>			

CIN: L14101KA1989PLC062041

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**PACIFIC  
INDUSTRIES LTD.**

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, 2024

S. No.	PARTICULARS	(Rs. In Lakhs, Except Per Share Data)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	<b>Income</b>						
I	a) Revenue from operation	6253.16	5,909.09	3,525.51	12,162.26	8,409.80	18,859.74
II	b) Other Income	253.50	43.95	221.50	297.45	377.35	662.75
III	<b>Total Income (I+II)</b>	<b>6506.66</b>	<b>5,953.04</b>	<b>3,747.01</b>	<b>12,459.71</b>	<b>8,787.15</b>	<b>19,522.49</b>
	<b>Expenses</b>						
	a) Cost of materials consumed (Including Consumables)	4322.42	4,577.44	2,114.30	8,899.87	5,582.78	11,544.33
	b) Purchases of Stock-in-trade	77.37	136.56	134.08	213.93	377.52	2,097.73
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	78.42	(549.92)	(4.12)	(471.50)	22.08	(293.02)
	d) Employee benefits expenses	307.84	249.25	206.20	557.09	410.31	815.45
	e) Finance Cost	150.75	210.29	111.46	361.04	221.44	367.80
	f) Depreciation and amortisation expenses	243.62	264.30	268.81	507.93	532.90	1,074.32
	g) Other expenses	1172.49	945.74	625.65	2,118.23	1,294.66	2,894.49
	<b>Total Expenses</b>	<b>6352.91</b>	<b>5,833.66</b>	<b>3,456.38</b>	<b>12,186.59</b>	<b>8,441.69</b>	<b>18,501.10</b>
V	<b>Profit before exceptional Items and Tax (III-IV)</b>	<b>153.75</b>	<b>119.38</b>	<b>290.63</b>	<b>273.12</b>	<b>345.46</b>	<b>1,021.39</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>153.75</b>	<b>119.38</b>	<b>290.63</b>	<b>273.12</b>	<b>345.46</b>	<b>1,021.39</b>
VIII	Tax Expense						
	(1) Current Tax	35.46	50.77	-	86.23	-	182.25
	(2) Deferred Tax and Other taxes	(9.37)	(5.49)	40.51	(14.86)	(99.64)	(107.04)
IX	<b>Net Profit for the period (VII-VIII)</b>	<b>127.66</b>	<b>74.10</b>	<b>250.12</b>	<b>201.75</b>	<b>445.10</b>	<b>946.18</b>
X	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to Profit or Loss, net of tax	14.05	(1.85)	14.31	12.20	49.92	31.43
	(ii) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-	-	-
XI	<b>Total Income for the period (IX+X)</b>	<b>141.71</b>	<b>72.25</b>	<b>264.43</b>	<b>213.95</b>	<b>495.02</b>	<b>977.61</b>
XII	<b>Paid-up Equity Share Capital (Face Value INR 10 each)</b>	<b>689.27</b>	<b>689.27</b>	<b>689.27</b>	<b>689.27</b>	<b>689.27</b>	<b>689.27</b>
	<b>Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year</b>						<b>15,939.48</b>
XIII	<b>Earning Per Share in INR</b>						
	a) Basic	1.85	1.08	3.63	2.93	6.46	13.73
	b) Diluted	1.85	1.08	3.63	2.93	6.46	13.73

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

J.P. AGARWAL  
(Chairman & Managing Director)  
(DIN 00386183)

SACHIN SHAH  
(COMPANY SECRETARY)  
(PAN CFLPS2451B)

Date : 14th November 2024  
Place : Udaipur

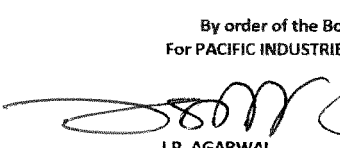
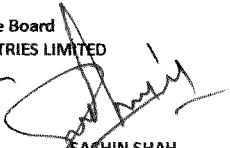
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<b>Pacific Industries Limited</b>			
<b>Standalone Cash Flow Statement for Half Year ended 30th September, 2024</b>			
<b>( Rupees in Lakhs)</b>			
Particulars	As At 30th September 2024 (Unaudited)	As At 30th September 2023 (Unaudited)	As At 31st March 2024 (Audited)
<b>A. Cash flow from Operating Activities</b>			
<b>Profit before income tax</b>	<b>273.12</b>	<b>345.46</b>	<b>1,021.39</b>
Adjustment for			
Depreciation and amortisation expenses	507.93	532.90	1,074.32
Pre-Operative Expense		-	
Profit on sale of Fixed Assets	(1.67)	(5.71)	(37.23)
Loss on Sale of Fixed Asset		47.27	47.27
Finance Costs	361.04	221.44	367.80
Actuarial Gain/ (Loss)		-	(16.47)
Interest Income	(139.50)	(70.97)	(176.72)
<b>Change in operating assets and liabilities</b>			
(Increase) in inventories	(524.45)	210.40	(51.38)
(Increase)/Decrease in trade receivables	(1,453.07)	385.18	(365.82)
(Increase)/Decrease in financial assets		1.93	2.14
(Increase)/Decrease in Loans & Advances	49.35	0.11	(0.75)
(Increase)/Decrease in Other Current Assets	(114.83)	(242.48)	(405.33)
Increase/(Decrease) in Provisions	31.80	344.51	40.00
Increase/(Decrease) in Trade Payables	829.55	778.66	3,232.61
Increase/(Decrease) in Other Current Liabilities	878.95	257.46	(844.35)
Increase/(Decrease) in Other Financial Liabilities	(207.52)	(18.73)	77.84
<b>Cash generated from operations</b>	<b>490.70</b>	<b>2,787.45</b>	<b>3,965.32</b>
Income Tax paid	(157.82)	0.00	436.61
<b>Net cash flow from operating activities</b>	<b>332.88</b>	<b>2,787.45</b>	<b>4,401.93</b>
<b>B. Cash flow from Investing Activities</b>			
Purchase of Fixed Assets (Net of amount payable for capital goods)	(62.97)	(379.37)	(1,268.93)
Sale of Fixed Assets	83.00	82.43	117.43
(Increase)/Decrease in Fixed Deposits	(298.16)	(1,549.04)	(861.04)
(Increase)/(Decrease in Long term Loans & advances	1.25	49.16	78.71
(Increase)/(Decrease in Other Non-current Assets	(68.76)	31.49	32.24
(Increase)/Decrease in Investments	(1,713.92)	(270.51)	(1,079.38)
Interest Income	139.50	70.97	176.72
<b>Net cash flow from investing activities</b>	<b>(1,920.06)</b>	<b>(1,964.87)</b>	<b>(2,804.25)</b>
<b>C. Cash flow from financing activities</b>			
Increase in Long Term Borrowings	978.71	(325.80)	(1,133.48)
Increase in Short Term Borrowings	1907.59	(29.90)	(95.29)
Finance Costs	(361.04)	(221.44)	(367.80)
<b>Net cash flow from financing activities</b>	<b>2,525.26</b>	<b>(577.14)</b>	<b>(1,596.57)</b>
<b>Net increase / ( decrease) in cash and cash equivalents</b>	<b>938.07</b>	<b>245.44</b>	<b>1.11</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>109.05</b>	<b>107.95</b>	<b>107.95</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>1,047.12</b>	<b>353.39</b>	<b>109.05</b>

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

J.P. AGARWAL  
(Chairman & Managing  
Director)  
( DIN 00386183)

SACHIN SHAH  
(COMPANY SECRETARY)  
(PAN CFLPS2451B)

Date : 14th November 2024  
Place : Udaipur

CIN: L14101KA1989PLC062041

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**PACIFIC INDUSTRIES LIMITED**
**STATEMENT OF STANDALONE SEGMENT REPORT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**

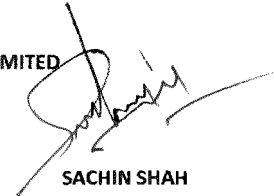
INR ( In Lacs)

S. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
1	<b>Segment Revenue</b>						
	A. Stone - Granite and Quartz	6,253.16	5,909.09	5,490.43	12,162.26	8,409.80	16,974.37
	B. Trading Other than Granite and Quartz	-	-	471.01	-	-	1,885.37
	<b>Revenue From Operations (Excluding Other Income)</b>	<b>6,253.16</b>	<b>5,909.09</b>	<b>3,525.51</b>	<b>12,162.26</b>	<b>8,409.80</b>	<b>18,859.74</b>
2	<b>Segment Results</b>						
	<b>Profit/Loss Before Charging Unallocable Expenditures</b>						
	A. Stone - Granite and Quartz	304.50	329.68	359.66	634.16	566.90	1,091.36
	B. Trading Other than Granite and Quartz	-	-	10.57	-	-	297.84
	less : Unallocable Expenses (Interest)	150.75	210.29	111.46	361.04	221.44	367.80
	<b>Total Profit (Before Tax &amp; OCI)</b>	<b>153.75</b>	<b>119.38</b>	<b>290.63</b>	<b>273.12</b>	<b>345.46</b>	<b>1,021.39</b>
3	<b>Segment wise capital employed (Segment Assets- Segment Liabilities)</b>						
	A. Stone - Granite and Quartz	19,449.31	18,328.91	18,581.75	19,449.31	18,581.75	18,256.66
	B. Trading Other than Granite and Quartz	29.04	29.04	29.04	29.04	29.04	29.04
	<b>Total</b>	<b>19,478.35</b>	<b>18,357.95</b>	<b>18,610.79</b>	<b>19,478.35</b>	<b>18,610.79</b>	<b>18,285.70</b>

By order of the Board  
For PACIFIC INDUSTRIES LIMITED



**J.P. AGARWAL**  
(Chairman & Managing Director)  
( DIN 00386183)



**SACHIN SHAH**  
(COMPANY SECRETARY)  
(PAN CFLPS2451B)

Date : 14th November 2024  
Place : Udaipur

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**Notes to Standalone Financial Statements of PACIFIC INDUSTRIES LIMITED**

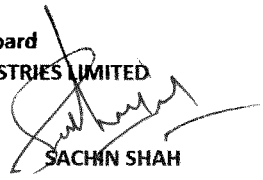
- 1 These Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th November 2024
- 2 The Unaudited Standalone Financial results of the Company 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.
- 5 Investments
  - (i) Fair Value of Investments in Unquoted Securities/Other Interest has been determined on the basis of latest available financial Statements of the respective Investments.
  - (ii) Out of Investments owned by the company, some of the scripts held in physical form have been transferred to Investor Education & Protection Fund (IEPF) in accordance with the provisions of section 124 & 125 of the Companies Act, 2013 read with Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016. Concerned physical scrips have been mis-placed by the company. The company is in process of re-claiming the same from Investor Education & Protection Fund (IEPF) in accordance with the rules and regulation of the said fund. Dividend on those Scrips accrued has been transferred to Investor Education and Protection Fund (IEPF) and the company has not received/acrued the dividend amount on these scripts, the same will be accounted for after getting the same from IEPF.
- 6 There was a Search & Survey conducted by Income Tax Authorities in Feb 2023 on Factory and other premises of the company and certain records were seized by Income Tax Department. Assessment in this regard is yet to be completed and no provision has been made against the liability in this regard (if any) that may arise in future , the same will be dealt with only after completion of Assessment .The company had made necessary disclosure to the stock exchanges in this regard on February 21,2023, in accordance with regulation 30 of the SEBI(LODR) regulati,2015(as amended).

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

Date: 14-Nov-24

Place: Udaipur

  
J.P. AGARWAL  
(Chairman &  
Managing Director)  
DIN 00386183

  
SACHIN SHAH  
COMPANY SECRETARY  
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.pacificindustriesltd.com](http://www.pacificindustriesltd.com), E-mail: [pilnorth@pacificgranites.com](mailto:pilnorth@pacificgranites.com), [pilsouth@pacificgranites.com](mailto:pilsouth@pacificgranites.com)

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**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 30<sup>th</sup> September 2024 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of 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 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 review the Interim financial results of Two Wholly Owned Indian subsidiaries and one wholly owned US Based subsidiary, whose Ind AS Financial Results include total revenues of Rs 1073.39 Lacs and Rs 1633.77 Lacs for the quarter and Half Year ended 30<sup>th</sup> September 2024 respectively. These Ind AS Financial Results have been reviewed by other auditors which have been furnished to us by the management. 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

(CA Paras Bhatia)

Partner

M.No. 418196

UDIN: 24418196 BKB FWS 6130



Date: 14<sup>th</sup> November 2024

Place: Udaipur

<b>Pacific Industries Limited</b>			
<b>Unaudited Consolidated Balance Sheet as at 30th September 2024</b>			
( Rupees in Lakhs)			
S. No.	Particulars	As at	As at
		30th September 2024 (Unaudited)	31st March 2024 (Audited)
I	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment	10,990.05	11,517.41
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Asset	-	-
	(d) Financial Assets		
	(i) Investments	10,258.09	8,532.29
	(ii) Loans & Advances	9,824.55	13,768.68
	(e) Other non-current assets	1,825.89	1,757.14
	<b>Total Non-current Asset</b>	<b>32,898.58</b>	<b>35,575.52</b>
(2)	<b>Current assets</b>		
	(a) Inventories	5,109.74	4,585.29
	(b) Financial Assets		
	(i) Investments	2,992.76	3,002.54
	(ii) Trade Receivable	6,545.13	5,009.40
	(iii) Cash and Cash equivalents	1,219.11	186.53
	(iv) Other Bank Balances	3,300.91	4,463.86
	(v) Loans & Advances	3,706.40	131.21
	(vi) Other Financial Asset	-	-
	(c) Other current assets	4,591.33	2,425.69
	<b>Total Current Asset</b>	<b>27,465.38</b>	<b>19,804.52</b>
	<b>Total Assets</b>	<b>60,363.96</b>	<b>55,380.04</b>
II.	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>EQUITY</b>		
	(a) Equity Share capital	689.27	689.27
	(b) Other Equity	43,090.92	42,677.00
	<b>Total Equity</b>	<b>43,780.19</b>	<b>43,366.27</b>
(2)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	2,251.15	1,221.43
	(b) Provisions	175.50	150.91
	(c) Deferred tax liabilities (Net)	633.67	643.58
	<b>Total Non-current Liabilities</b>	<b>3,060.32</b>	<b>2,015.92</b>
(3)	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	5,720.81	3,813.22
	(ii) Trade Payables		
	(A) MSME	867.95	541.25
	(B) Others	5,091.77	4,395.80
	(iii) Other Financial Liabilities	333.65	542.32
	(b) Other current liabilities	1,166.82	291.09
	(c) Provisions	169.15	161.89
	(d) Current tax liabilities (net)	173.30	252.28
	<b>Total Current Liabilities</b>	<b>13,523.45</b>	<b>9,997.85</b>
	<b>Total Liabilities</b>	<b>16,583.77</b>	<b>12,013.77</b>
	<b>Total Equity and Liabilities</b>	<b>60,363.96</b>	<b>55,380.04</b>

By order of the Board  
For PACIFIC INDUSTRIES LIMITED




J.P. AGARWAL

SACHIN SHAH

CIN: L14101KA1953PLC092047  
 (Chairman & Managing Director)  
 REGISTERED OFFICE  
 DIN 00386183)


(COMPANY SECRETARY)  
 ( PAN: CFLPS2451B)

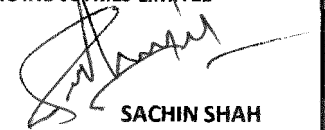
Date : 14th November 2024  
 Place : Udaipur

**PACIFIC INDUSTRIES LIMITED**
**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**

S. No.	PARTICULARS	(Rs. In Lakhs, Except Per Share Data)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	<b>Income</b>						
I	a) Revenue from operation	6,253.16	5,909.09	3,525.51	12,162.26	8,556.40	19,000.08
II	b) Other Income	483.04	277.96	506.20	761.00	875.28	1,673.42
III	<b>Total Income (I+II)</b>	<b>6,736.20</b>	<b>6,187.06</b>	<b>4,031.71</b>	<b>12923.26</b>	<b>9431.68</b>	<b>20673.50</b>
IV	<b>Expenses</b>						
	a) Cost of materials consumed (Including Consumables)	4,304.78	4,563.75	1,778.60	8,868.53	4,670.60	10,402.63
	b) Purchases of Stock-in-trade	77.37	143.99	463.36	221.36	1,317.31	3,243.34
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	78.42	(549.92)	(2.67)	(471.50)	23.53	(291.58)
	d) Employee benefits expenses	338.91	276.45	314.90	615.36	639.38	1,080.89
	e) Finance Cost	135.71	171.64	96.63	307.35	193.55	329.28
	f) Depreciation and amortisation expenses	244.15	264.87	269.63	509.02	534.62	1,077.99
	g) Other expenses	1,263.05	1,065.02	956.30	2,328.07	1,746.75	3,499.15
	<b>Total Expenses</b>	<b>6,442.39</b>	<b>5,935.79</b>	<b>3,876.75</b>	<b>12378.19</b>	<b>9125.74</b>	<b>19,341.70</b>
V	<b>Profit before exceptional Items and Tax (III-IV)</b>	<b>293.81</b>	<b>251.26</b>	<b>154.96</b>	<b>545.07</b>	<b>305.93</b>	<b>1,331.80</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>293.81</b>	<b>251.26</b>	<b>154.96</b>	<b>545.07</b>	<b>305.93</b>	<b>1331.80</b>
VIII	<b>Tax Expense</b>						
	(1) Current Tax	69.89	83.99	8.47	153.88	33.26	252.36
	(2) Deferred Tax and Other Taxes	(5.29)	(5.48)	(0.24)	(10.77)	(140.39)	(108.34)
IX	<b>Net Profit for the period (VII-VIII)</b>	<b>229.21</b>	<b>172.76</b>	<b>146.74</b>	<b>401.96</b>	<b>413.07</b>	<b>1187.78</b>
X	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to Profit or Loss, net of tax	13.81	(1.85)	14.31	11.96	49.92	101.44
	(ii) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-	-	-
XI	<b>Total Income for the period (IX+X)</b>	<b>243.02</b>	<b>170.91</b>	<b>161.05</b>	<b>413.92</b>	<b>462.99</b>	<b>1289.22</b>
XII	<b>Paid-up Equity Share Capital (Face Value INR 10 each)</b>	<b>689.27</b>	<b>689.27</b>	<b>689.27</b>	<b>689.27</b>	<b>689.27</b>	<b>689.27</b>
	<b>Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year</b>						<b>42677.00</b>
XIII	<b>Earning Per Share in INR</b>						
	a) Basic	3.33	2.51	2.13	5.83	5.99	17.23
	b) Diluted	3.33	2.51	2.13	5.83	5.99	17.23

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

  
J.P. AGARWAL  
(Chairman & Managing  
Director)  
( DIN 00386183)

  
SACHIN SHAH  
(COMPANY SECRETARY)  
( PAN: CFLPS2451B)

Date : 14th November 2024

Place : Udaipur

CIN: L14101KA1989PLC062041

REGISTERED OFFICE:

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA

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**PACIFIC INDUSTRIES LTD.**

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

<b>Pacific Industries Limited</b>			
<b>CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024</b>			
( Rupees in Lakhs)			
Particulars	As At 30th September 2024	As At 30th September 2023	Year ended 31st March 2024
<b>A. Cash flow from Operating Activities</b>			
Profit before income tax	545.07	305.93	1,331.80
Adjustment for			
Depreciation and amortisation expenses	509.02	534.62	1,077.99
Pre-Operative Expenses	-	-	-
Profit on sale of Fixed Assets	(1.67)	(5.71)	(37.23)
Loss on sale of Fixed Assets	-	47.27	47.27
Loss on FVTPL	-	-	-
Loss on Sale Of Share	-	-	-
Finance Costs	307.35	193.55	329.28
Actuarial Gain/ (Loss)	-	-	(16.47)
Interest Income	(381.84)	(596.00)	(1,177.33)
<b>Change in operating assets and liabilities</b>			
(Increase) in Inventories	(524.45)	211.84	(86.09)
(Increase)/Decrease in Trade receivables	(1,535.72)	444.54	(251.23)
(Increase)/Decrease in financial assets	-	2.53	2.74
(Increase)/Decrease in Other Current Assets	(2,165.65)	(285.66)	(405.23)
Increase/(Decrease) in Provisions	31.85	303.90	40.18
Increase/(Decrease) in Trade Payables	1022.67	797.99	3,317.64
Increase/(Decrease) in Other Current Liabilities	875.72	261.40	(842.36)
Increase/(Decrease) in Other Financial Liabilities	49.78	50.58	44.44
<b>Cash generated from operations</b>	<b>(1,267.86)</b>	<b>2,266.79</b>	<b>3,375.40</b>
Income Tax paid	(232.00)	0.00	271.70
<b>Net cash flow from operating activities</b>	<b>(1,499.87)</b>	<b>2,266.79</b>	<b>3,647.10</b>
<b>B. Cash flow from Investing Activities</b>			
Purchase of Fixed Assets	(321.44)	(379.40)	(1,268.93)
Sale of Fixed Assets	83.00	82.43	117.39
(Increase)/Decrease in Fixed Deposits	1,162.95	25.04	(248.55)
(Increase)/Decrease in Long term Loans & advances	3,944.14	(3,327.81)	(3,125.67)
(Increase)/Decrease in Loans & Advances	(3,575.19)	1,304.79	1,303.94
(Increase)/Decrease in Other Non-current Assets	(68.76)	231.52	235.73
(Purchase)/Sale of Investments	(1,704.06)	(223.36)	(1,050.79)
Interest Income	381.84	596.00	1,177.33
<b>Net cash flow from investing activities</b>	<b>(97.51)</b>	<b>(1,690.79)</b>	<b>(2,859.56)</b>
<b>C. Cash flow from financing activities</b>			
Increase in Long Term Borrowings	1029.72	(241.85)	(504.57)
Increase in Short Term Borrowings	1907.59	(29.90)	(95.29)
Finance Costs	(307.35)	(193.55)	(329.28)
Issue of Share capital	-	-	-
<b>Net cash flow from financing activities</b>	<b>2,629.95</b>	<b>(465.30)</b>	<b>(929.14)</b>
<b>Net increase / ( decrease) in cash and cash equivalents</b>	<b>1,032.58</b>	<b>110.70</b>	<b>(141.59)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>186.53</b>	<b>328.10</b>	<b>328.10</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>1,219.11</b>	<b>438.79</b>	<b>186.53</b>

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

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

Director)

Date : 14th November 2024

Place: Udaipur

CIN: L14101KA1980PLC0663041 ( PAN: CFLPS2451B)  
( DIN 00586183)

REGISTERED OFFICE:

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA  
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**PACIFIC INDUSTRIES LIMITED**
**CONSOLIDATED SEGMENT REPORT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30th, 2024**

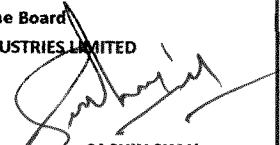
(Rs. In lacs)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30 Sept.'23 (Unaudited)	30 Sept.'24 (Unaudited)	30 Sept.'23 (Unaudited)	31.03.2024 (Audited)
1	<b>Segment Revenue</b>						
	A. Stone - Granite & Quartz	6,026.22	5,947.88	3,632.45	11,974.10	9,009.11	17,155.33
	B. Trading Other than Stone - Granite & Quartz	-	-	-	-	-	1,885.37
	C. Investment & Finance	242.59	287.59	244.21	530.18	488.42	1,177.33
	<b>Total</b>	<b>6,268.81</b>	<b>6,235.47</b>	<b>3,876.66</b>	<b>12,504.28</b>	<b>9,497.53</b>	<b>20,218.03</b>
	Less : Inter Segment Elimination	15.65	326.37	351.15	342.02	941.13	1,217.95
	<b>Revenue From Operations (Excluding Other Income)</b>	<b>6,253.16</b>	<b>5,909.09</b>	<b>3,525.51</b>	<b>12,162.26</b>	<b>8,556.40</b>	<b>19,000.08</b>
2	<b>Segment Results</b>						
	Profit/Loss Before Charging Unallocable Expenditures						
	A. Stone - Granite & Quartz	202.12	188.89	81.25	391.02	115.91	362.64
	B. Trading Other than Stone - Granite & Quartz	-	-	-	-	-	297.84
	C. Investment & Finance	227.40	234.01	170.35	461.41	383.58	1,000.61
	Unallocable Expenses (Finance Cost)	135.71	171.64	96.63	307.35	193.55	329.28
	<b>TOTAL</b>	<b>293.81</b>	<b>251.26</b>	<b>154.96</b>	<b>545.07</b>	<b>305.93</b>	<b>1,331.81</b>
	Less : Inter Segment Elimination	-	-	-	-	-	-
	<b>Total Profit (Before Tax &amp; OCI)</b>	<b>293.81</b>	<b>251.26</b>	<b>154.96</b>	<b>545.07</b>	<b>305.93</b>	<b>1,331.81</b>
3	<b>Segment wise capital employed (Segment Assets- Segment Liabilities)</b>						
	A. Stone - Granite & Quartz	22,213.26	22,739.47	18,189.98	22,213.26	18,189.98	17,943.64
	B. Trading Other than Stone - Granite & Quartz	29.04	29.04	-	29.04	-	29.04
	C. Investment & Finance	24,201.09	26,625.59	27,017.25	24,201.09	27,017.25	27,078.06
	Less : Inter Segment Elimination	412.05	2,227.96	1,185.13	412.05	1,185.13	463.06
	<b>Total</b>	<b>46,031.34</b>	<b>47,166.14</b>	<b>44,022.10</b>	<b>46,031.34</b>	<b>44,022.10</b>	<b>44,587.71</b>

By order of the Board  
For PACIFIC INDUSTRIES LIMITED



J.P. AGARWAL  
(Chairman & Managing  
( DIN 00386183)



SACHIN SHAH  
(COMPANY SECRETARY)  
( PAN: CFLP52451B)

Date : 14th November 2024  
Place : Udaipur

CIN: L14101KA1989PLC062041

REGISTERED OFFICE:

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA

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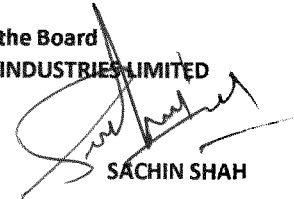
**Notes to Consolidated Financial Statements of PACIFIC INDUSTRIES LIMITED**

- 1 These Unaudited Consolidated Financial Results for the quarter and Half Year ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meeting held on 14th November 2024
- 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 Investments
  - (i) 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.
  - (ii) Out of Investments owned by the company, some of the scrips held in physical form have been transferred to Investor Education & Protection Fund (IEPF) in accordance with the provisions of section 124 & 125 of the Companies Act, 2013 read with Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016. Concerned physical scrips have been mis-placed by the company. The company is in process of re-claiming the same from Investor Education & Protection Fund (IEPF) in accordance with the rules and regulation of the said fund. Dividend on those Scrips accrued has been transferred to Investor Education and Protection Fund (IEPF) and the company has not received/accrued the dividend amount on these scrips, the same will be accounted for after getting the same from IEPF.
- 6 There was a Search & Survey conducted by Income Tax Authorities in Feb 2023 on Factory and other premises of the company and certain records were seized by Income Tax Department. Assessment in this regard is yet to be completed and no provision has been made against the liability in this regard (if any) that may arise in future , the same will be dealt with only after completion of Assessment .The company had made necessary disclosure to the stock exchanges in this regard on February 21,2023, in accordance with regulation 30 of the SEBI(LODR) regulation,2015(as amended).

By order of the Board  
For PACIFIC INDUSTRIES LIMITED



J.P. AGARWAL  
(Chairman &  
Managing Director)  
DIN 00386183



SACHIN SHAH  
COMPANY SECRETARY  
PAN: CFLPS2451B

Date: 14-Nov-24

Place: Udaipur

CIN: L14101KA1989PLC062041  
REGISTERED OFFICE:

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