

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

12<sup>th</sup> November 2020

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

Sub.: Submission of Un-Audited quarterly and half yearly Financial Results for the quarter and half year ended on 30/09/2020.

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, 12<sup>th</sup> November 2020 at the Corporate office of the Company situated at Village Bedla, Udaipur-313001 (Raj.) inter alia transacted the following business:

1. Approved the Un-Audited quarterly and half yearly Financial Results for the quarter and half year ended on 30/09/2020

It is for your kind information and necessary records.

Thanking You

Yours faithfully,

For PACIFIC INDUSTREES TED Sachin Shah CIND **Company Secretary** 



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

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

# To The Board of Directors of Pacific Industries Limited

- 1. We have reviewed the accompanying Statement of unaudited standalone Financial Results of <u>Pacific Industries Limited</u> ('the Company') for the Quarter/Half Year ended 30 September 2020 ('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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

# 4. Basis for Qualified Conclusion

Refer Note No. 6 of Notes on Standalone Ind AS Financial Statements regarding confirmation & reconciliation of various Debit and Credit balances appearing under various heads & non-provision of exchange fluctuation w.r.t certain old balances. Final reconciliations / confirmation of the same may affect our disclosure.



## 5. Qualified Conclusion

Based on our review conducted as above, Except for the effects of the matter described in the Basis for Qualified Conclusion Stated in paragraph 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.

#### **Emphasis of Matter**

We invite attention to Note No-3 to the financial statements regarding uncertainties associated with the COVID-19 pandemic and impact assessment made by the company on its business and financial statements for the quarter/half year ended 30<sup>th</sup> September 2020, the said assessment made by the management is highly dependent upon how the circumstances evolve in subsequent periods.

Our Opinion is not modified on the above matters.

For Ravi Sharma & Company **Chartered Accountants** FRN: 015143C (CA Paras Bhatia) Partner

M.No.:418196 UDIN: 20418196 AAAADA1239

Date: 12<sup>th</sup> November 2020 Place: Udaipur



Udaipur - 313 004, INDIA

Corporate office : Village Bedla,

#### PACIFIC INDUSTRIES LIMITED

Regd. Office : Survey No.13,N.H.48,Kempalinganhalli,Nelamangala Taluk, Distt.Bangalore-562123 (Karnataka) Website: www.pacificindustriesltd.com, E-mail: pilnorth@pacificgranites.com CIN: L14101KA1989PLC062041 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPT 30, 2020

PARTICULARS (Rs. In Lakhs, Except Per Share Data) S. No. Half year Ended Quarter Ended **Year Ended** 30.09.2020 30.06.2020 30.09.2019 30.09.2020 30.09.2019 31.03.2020 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) Income 2919.09 6552.30 5760.46 9719.16 a) Revenue from operation 4100.28 2452.02 1 170.58 131.16 709.24 b) Other Income 73.43 97.15 75.56 11 2,549.17 2,994.65 6,722.88 5,891.62 10,428.40 Total Income (I+II) 4,173.71 111 IV Expenses 1695.24 4052.39 2974 90 5610.41 a) Cost of materials consumed 2,444.96 1607.43 13.49 753.16 84.63 1711.55 2070.37 b) Purchases of Stock-in-trade 71.14 c) Change in inventries of finished goods, work-in-progress and (100.59) (191.22)(401.38) -291.81 (679.14)(1,038.67) stock-in-trade 203.22 276.71 434.54 529.76 1040.21 d) Employee benefits expenses 231.32 170.64 163.99 171.94 334.63 254.08 565.62 e) Finance Cost 182.11 181.33 180.10 363.43 308.80 708.67 f) Depreciation and amortisation expenses 565.60 461.56 304.56 1027.16 717.68 1459.72 g) Other expenses 3,565.18 2,439.80 2,980.33 6004.98 5,817.64 10,416.33 **Total Expenses** Profit before exceptional Items and Tax (III-IV) 608.53 109.37 14.32 717.90 73.98 12.07 V VI **Exceptional Items** 608.53 109.37 14.32 717.90 73.98 12.07 VII Profit before tax (V-VI) VIII Tax Expense 18.26 3.72 119.83 16.00 3.14 (1) Current Tax 101.58 (9.61) (2) Deferred Tax and Other taxes 506.95 91.11 10.60 598.07 57.98 18.54 IX Net Profit for the period (VII-VIII) Х **Other Comprehensive Income** (40.62) (i) Items that will not be reclassified to Profit or Loss, net of tax 14.73 19.91 34.64 (ii) Items that will be reclassified to Profit or Loss, net of tax 10.60 (22.08) 111.02 632.71 57.98 XI Total Income for the period (IX+X) 521.69 Paid-up Equity Share Capital (Face Value INR 10 each) 344.63 XII 344.63 344.63 344.63 344.63 344.63 8,594.75 Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year XIII Earning Per Share in INR 0.49 17.35 0.71 a) Basic 14.71 2.64 3.30 14.71 3.30 0.71 b) Diluted 2.64 0.49 17.35 By order of the Board For PACIFIC INDUSTRIES LIMITED 7L AGARWAL Date : 12.11.2020 SACHIN SHAH (EXECUTIVE DIRECTOR) Place : Udaipur

( DIN 00386298)

(COMPANY SECRETARY) (PAN CFLPS2451B)

#### CIN:L14101KA1989PLC062041 **REGISTERED OFFICE:**

S.         Particulars         As at 30 Sept. 2020         As at 30 Sept. 2020           1         ASSETS         31st March 2020           1         Non-current assets         8,576.52         8,875.65           (b) Copering and & Equipment         8,576.52         8,875.65           (c) Other intransition and the sets         0.02         0.02           (d) Financial Assets         0.02         0.02           (e) Other intransition and the sets         0.654         6554           10 investments         338.03         98.33           (e) Other intransition current assets         66.54         654           10 investments         5,544.66         1           (a) inventories         5,728.59         5,544.66           (b) Financial Assets         2,728.59         138.33           (i) Other function asset         2,733         7.07           (c) Other intransicial Asset         2,733         7.07           (c) Other current assets         2,245.47         1,248.63           10 Other Bancial Asset         2,733         7.07           (c) Other current assets         2,271.10         1,248.76           Total Assets         2,345.47         21,431.62           (d) Other acurrent asset		Regd Office: Survey No. 13, N. H. 48, Kempalinganhalli, Nelamangala Taluk, Bangalore (RIVA) USTR ,Bengaluru ,Karnataka - 562123, Phone:0294-2440933 Website: www.pacificindustriesItd.com, E-mail: pilnorth@pacificgrafiteScorporate office : CIN: L14101KA1989PLC062041 Village Bedla, Standalone Balance Sheet as at 30 Sept 2020 Udaipur - 313 004, (Rupees in Lakhs)			
No.         Particulars         30 Sept. 2020         31st March 2020           1         ASSETS	F	5. ]	As at		
I         ASSETS (a) Property, Plant & Equipment (b) Capital work-in-progress         8,576.92         8,878.68           (b) Capital work-in-progress         40.88         3.00           (c) Other Intancial Assets         0.02         0.02           (d) Financial Assets         398.03         98.39           (e) Dimer current assets         50.54         60.54           (e) Dimer current assets         50.54         50.54           (e) Inventions         9,223.96           (f) Intractial Assets         9,260.37         9,223.96           (g) Inventions         5,728.59         5,584.66           (h) Financial Assets         2,207.43         2,845.97           (g) Other current assets         2,71.10         1,888.39           (h) Other Sank Bahances         776.58         766.58           (h) Other Current Asset         2,3454.47         21,431.62           IEQUITY         10         12,207.66         138.38           Total Current Asset         2,3454.47         21,431.62           IEQUITY         12,207.56         3,594.75           Total Asset         2,3454.47         21,431.62           IEQUITY         9,574.78         8,939.38           (i) Other current liabilititis         12,207.56 <th></th> <th>Particulars</th> <th></th> <th>31st March 2020</th> <th></th>		Particulars		31st March 2020	
(1)         Non-current asset:         8,575.92         8,878.68           (a) Property, Plant & Equipment         8,575.92         8,878.68         3.00           (b) Capital work-in-progress         40.88         3.00         0.02           (c) Other intangible Assets         0.02         0.02         0.02           (i) Financial Assets         398.03         98.39         183.33           (ii) Other non-current assets         60.54         60.54           (iii) Charts & Advances         9,260.37         9,223.96           (iii) Charts & Advances         5,778.59         5,584.66           (ii) Financial Assets         2,207.43         2,845.37           (iii) Chart Bank Balances         775.58         776.58           (iii) Other Bank Balances         775.58         756.58           (iv) Other Financial Asset         2,3454.47         2,431.62           (iv) Other Financial Asset         2,3454.47         2,431.62           (iv) Other Current Asset         2,4194.10         12,207.66           Total Assets         2,3454.47         2,431.62           (iv) Other Financial Labilities         3,44.63         3,44.63           (b) Other Current Asset         2,4194.10         12,207.66           Total Assets <td>- F</td> <td></td> <td></td> <td></td> <td></td>	- F				
(b) Captel work-in-progress         40.88         3.00           (c) Other intangible Asset         0.02         0.02           (d) Financial Assets         398.03         98.39           (ii) Investments         398.03         98.39           (ii) Coher non-current assets         60.54         60.54           (c) Other non-current assets         9.260.37         9.223.36           (a) Inventories         5.728.59         5.584.66           (b) Financial Assets         9.260.37         9.223.35           (iii) Other Bank Balances         7.765.8         7.755.8           (iv) Loan Cash equivalents         82.95         138.33.31           (iii) Other Bank Balances         7.765.8         7.755.8           (v) Utans A dvances         800.12         98.666           (v) Other Financial Asset         2.71.10         1.888.39           Total Current assets         2.571.10         1.888.39           (i) Equity NAD LIABILITIES         1.4.194.10         12.207.66           Total Assets         2.345.477         1.488.39           (i) Equity Share capital         3.44.63         3.44.63           (b) Other Equity         9.230.15         8.593.75           Total Equity         9.230.15         8.593.					
(b) Capital work-in-progress         40.88         3.00           (c) Other inangible Asset         0.02         0.02           (d) Financial Assets         398.03         98.39           (i) Investments         398.03         98.39           (ii) Coher inancial Assets         60.54         60.54           (c) Other inon-current assets         60.54         60.54           (a) Inventories         5,728.59         5,584.66           (b) Financial Assets         2,203.37         9,223.35           (ii) Other Bank Balances         776.58         2,845.97           (iii) Other Bank Balances         776.58         138.33           (iii) Other Bank Balances         776.58         70.7           (v) Other Financial Asset         2,73.13         7.07           (c) Other current assets         2,27.11.0         1.88.33           (iii) Other Bank Balances         7.73.3         7.07           (v) Other Financial Asset         2,73.13         1.88.33           (v) Other Current assets         2,27.11.0         1.88.33           (v) Other Current assets         2,344.63         344.63           (v) Other Equity         9,230.15         8,593.43           (i) EQUITY         9         7.131.63	1	(a) Property, Plant & Equipment	8,576.92	8,878.68	
(d) Financial Assets         398.03         98.39           (i) Investments         398.03         98.39           (ii) Coher non-current assets         60.54         60.54           (c) Other non-current assets         9,260.37         9,223.96           (c) Investments         9,260.37         9,223.96           (c) Inventories         5,728.59         5,584.66           (c) Inventories         4,207.43         2,245.97           (ii) Cohen and Cash equivalents         82.95         138.33           (iii) Other Bank Balances         776.58         776.58           (iv) Other Financial Asset         2,27.10         1,888.39           Total Carrent asset         2,147.10         1,2207.66           Total Carrent Asset         2,454.47         21,431.62           (i) EQUITY AND LABILITIES         8,594.75         1           (a) Equity Share capital         344.63         344.63           (b) Other Equity         9,574.78         8,9393.38           (c) Non-current liabilities         7,90.99         7,311.63           (b) Other Courrent liabilities         7,970.99         7,311.63           (c) Defored ax liabilities (Net)         -         -           (d) Financial Liabilities (Net)         -			40.88	3.00	
(i)         Investments         398.03         98.33           (ii)         Loans & Advances         183.39         183.33           (ii)         Current assets         60.54         60.54           (iii)         Find Non-current Asset         9.220.37         9.222.36           (iii)         Current assets         5.728.59         5.584.66           (i)         Find and Cash equivalents         8.2.95         138.33           (iii)         Current assets         2.23.51         38.33           (iii)         Coher and Cash equivalents         8.2.95         138.33           (iii)         Coher and Cash equivalents         8.2.95         138.33           (iii)         Current assets         2.27.10         1.888.39           Total Current Asset         12.197.66         12.207.66           Total Assets         2.3.454.47         2.143.1.62           (i)         EQUITY AND LIABUTIES         1.4.194.1.62           (i)         EQUITY AND LIABUTIES         8.939.38           (i)         Other Equity         9.230.15         8.594.75           Total Equity         9.230.15         8.939.38         1.4.191.10.10.10.10.10.10.10.10.10.10.10.10.10		(c) Other Intangible Asset	0.02	0.02	
(ii) Losis & Advances         183.98         183.33           (c) Other non-current assets         60.54         60.54           Total Non-current Asset         9,260.37         9,223.96           (i) Direntories         5,728.59         5,584.66           (ii) Trade Receivable         4,207.43         2,845.97           (ii) Cash and Cash equivalents         82.92         138.33           (iii) Other Bank Balances         776.58         755.58           (iv) Other Financial Asset         2,733         7.07           (c) Other current assets         2,571.10         1,888.39           Total Current assets         2,571.10         1,288.39           Total Current Asset         24,444.10         12,207.66           Total Assets         23,454.47         21,431.62           II< EQUITY AND LIABILITIES		(d) Financial Assets			
(e) Other non-current assets         60.54         60.54           Total Non-current Asset         9,260.37         9,223.36           (2)         Current assets         5,728.59         5,584.66           (b) Financial Assets         4,207.43         2,845.97           (i) Cash and Cash equivalents         82.25         138.33           (ii) Other Bank Balances         776.58         755.58           (iv) Loans & Advances         800.12         986.66           (v) Other Financial Asset         2,571.10         1,888.39           Total Current Asset         2,571.10         1,888.39           Total Current Asset         2,591.13         1,888.39           Total Assets         2,230.15         8,594.47           (1) EQUITY         0         344.63         344.63           (b) Other Equity         9,230.15         8,593.75           Total Equity         9,274.78         8,939.38           (2) Non-current Hiabilities         7,970.99         7,311.63           (b) Provisions         181.2         215.74           (c) Deferred tax liabilities (Net)         1         7,972.28           (i) Borrowings         7,972.28         7,527.36           (j) Current Liabilities         1,477.00		(i) Investments	398.03	98.39	
Total Non-current Asset         9,260.37         9,223.96           (2)         Current assets         5,728.59         5,584.66           (b) Financial Assets         776.58         776.58         776.58           (i) Otar de Receivable         4,207.43         2,845.97           (ii) Otar Bank Balances         776.58         776.58           (iii) Other Bank Balances         800.12         986.66           (v) Other Financial Asset         2,73.3         70.71           (c) Other current assets         2,571.10         1,888.39           Total Assets         2,3454.47         21,431.62           Total Assets         2,3454.47         21,431.62           (c) Other current assets         2,37.10         1,888.39           Total Assets         2,3454.47         21,431.62           (c) Other current asset         14,194.10         12,207.66           Total Assets         2,3454.47         21,431.62           (a) Financial Liabilities         7,90.99         7,311.63           (b) Other Equity         9,230.15         8,594.75           Total Equity         9,274.78         8,939.38           (c) Deformed tax liabilities         7,90.99         7,311.63           (b) Provisions         18		(ii) Loans & Advances	183.98	183.33	
(2)         Current assets         5,728.59         5,584.66           (b) Financial Assets         4,207.43         2,845.57           (ii) Cost and Cash equivalents         3,295         138.33           (iii) Other Bank Balances         776.58         776.58           (iv) Loans & Advances         800.12         986.66           (v) Ubans & Advances         2,371.10         1,888.39           Total Current Asset         2,371.10         1,888.39           Total Current Asset         2,454.47         21,431.62           IE EQUITY AND LUBUITIES         11         22,07.66           Total Equity Share capital         344.63         344.63           (b) Other Equity         9,230.15         8,594.75           Total Equity         9,574.78         8,939.38           (c) Deferred tax Habilities         181.29         215.74           (c) Deferred tax Habilities         7,970.99         7,311.63           (b) Provisions         181.29         215.74           (c) Deferred tax Habilities         7,972.28         7,527.36           (c) Dereverings         1,477.00         1,280.09           (i) Romowings         1,477.00         1,280.09           (ii) Other Financial Labilitites         96.09		(e) Other non-current assets	60.54	60.54	
(a) Inventories         5,728.59         5,584.66           (b) Financial Assets         4,207.43         2,845.57           (i) Tack Receivable         4,207.43         2,845.57           (ii) Other Bank Balances         82.95         138.33           (iii) Other Financial Asset         27.33         7.07           (c) Other Financial Asset         27.33         7.07           (c) Other Financial Asset         23.34         7.07           Total Current Asset         14,194.10         12,207.66           Total Current Asset         23,454.47         21,431.62           (i) EQUITY AND LUABILITES         -         -           (i) Equity Share capital         344.63         344.63           (i) Other comment liabilities         -         -           (i) Other origins         7,790.99         7,311.63           (i) Provisions         181.29         215.74           (c) Deferred tax liabilities (Net)         -         -           (i) Borrowings         1,477.00         1,280.09           (ii) Trade Payables         2,464.97         2,041.44           (iii) Other Financial Liabilities         9         1,035.18           (i) Dorrowings         1,477.00         1,280.09         1,035.18		Total Non-current Asset	9,260.37	9,223.96	
(b) Financial Assets         4,207,43         2,845.97           (i) Trade Receivable         4,207,43         2,845.97           (ii) Other Ban Ad Cash equivalents         82.95         138.33           (iii) Other Ban Requivalents         82.95         138.33           (iii) Other Ban Requivalents         82.95         138.33           (iv) Lons & Advances         800.12         986.66           (v) Other Financial Asset         2.733         7.07           (c) Other current Asset         2.571.10         1.888.39           Total Current Asset         2.3,454.47         21,431.62           EQUITY AND LIABILITIES		2) Current assets			
(i) Trade Receivable         4,207.43         2,845.97           (iii) Cash and Cash equivalents         82.95         138.33           (iii) Cher Bank Blances         776.58         756.58           (iv) Loans & Advances         800.12         986.66           (v) Other Financial Asset         2,571.10         1,888.39           Total Current Vaset         2,371.10         1,288.39           Total Current Asset         14,194.10         12,207.66           Total Assets         23,454.47         21,431.62           II.         EQUITY AND LIABILITIES         2         2,454.47           (a) Equity Share capital         344.63         344.63           (b) Other Equity         9,230.15         8,594.75           Total Assets         7,790.99         7,311.63           (b) Other Equity         9,230.15         8,939.38           (c) Deferred tax liabilities         7,970.99         7,311.63           (c) Deferred tax liabilities (Net)             (d) Financial Liabilities         7,972.28         7,527.36           (d) Financial Liabilities         1,477.00         1,280.09           (ii) Trade Payables         2,464.97         2,041.44           (iii) Other Financial Liabilities <td></td> <td></td> <td>5,728.59</td> <td>5,584.66</td> <td></td>			5,728.59	5,584.66	
(ii) Cash and Cash equivalents         82.95         138.33           (iii) Other Bank Balances         776.58         756.58           (iv) Loans & Advances         800.12         986.66           (v) Other Financial Asset         273.3         7.07           (c) Other Current Asset         14.194.10         12.207.66           Total Current Asset         23.454.47         21.431.62           EQUITY AND LIABILITIES					
(iii) Other Bank Balances         776.58         756.58           (iv) Loans & Advances         800.12         986.66           (v) Other Financial Asset         27.33         7.07           (c) Other current assets         2,571.10         1,888.39           Total Current Asset         23,454.47         21,431.62           II.         EQUITY AND LIABILITIES         -           (1) EQUITY Share capital         344.63         344.63           (b) Other Equity         9,230.15         8,594.75           Total Equity Share capital         9,574.78         8,939.38           (2) Non-current liabilities         -         -           (a) Financial Liabilities (Net)         -         -           (b) Provisions         181.29         215.74           (c) Deferred tax liabilities (Net)         -         -           Total Ano-current Liabilities         7,972.28         7,527.36           (3) Current liabilities         7,970.01         1,280.09           (ii) Dorrowings         1,477.00         1,280.09           (iii) Other Financial Liabilities         986.09         1,035.18           (b) Dorrowings         1,477.41         38.49           (c) Provisions         375.55         215.55		.,			
(iv) Loans & Advances         800.12         986.66           (v) Other Financial Asset         27.33         7.07           (c) Other Current Asset         2,571.10         1,883.39           Total Current Asset         14,194.10         12,207.66           Total Assets         22,454.47         22,431.62           11.         EQUITY AND LIABILITIES         344.63           (a) Equity Name capital         344.63         344.63           (b) Other Equity         9,230.15         8,594.75           Total Equity         9,230.15         8,594.75           Total Equity         9,574.78         8,939.38           (c) Deferred tax liabilities         7,790.99         7,311.63           (b) Provisions         181.29         215.74           (c) Deferred tax liabilities (Net)         -         -           (a) Financial Liabilities         7,972.28         7,527.36           (c) Derrowings         1,477.00         1,280.09           (i) Borrowings         1,477.00         1,280.09           (ii) Torde Payables         2,464.97         2,041.44           (b) Other current Liabilities         986.66         1.035.13           (b) Other current Liabilities         13,879.69         12,492.24 <td></td> <td>1 . ,</td> <td></td> <td></td> <td></td>		1 . ,			
(v) Other Financial Asset         27.33         7.07           (c) Other current assets         2,571.10         1,888.39           Total Current Asset         14,194.10         12,207.66           Total Assets         23,454.47         24,431.62           1.         EQUITY AND LIABILITIES	8				
(c) Other current assets         2,571.10         1,888.39           Total Current Asset         14,194.10         12,207.66           Total Assets         23,454.47         21,431.62           11.         EQUITY AND LIABILITIES	2 C				
Total Current Asset         14,194.10         12,207.66           Total Assets         23,454.47         21,431.62           II.         EQUITY AND LIABILITIES         344.63         344.63           (a) Equity Share capital         344.63         344.63         344.63           (b) Other Equity         9,230.15         8,594.75         5           Total Equity         9,574.78         8,939.38         8           (2) Non-current liabilities         (a) Financial Liabilities         7,790.99         7,311.63           (b) Provisions         181.29         215.74         -           (c) Defrered tax liabilities (Net)         -         -         -           Total Non-current Liabilities         7,972.28         7,527.36         -           (d) Financial Liabilities (Net)         -         -         -         -           Total Non-current Liabilities         1,477.00         1,280.09         -         -           (i) Borrowings         1,477.00         1,280.09         -         -           (ii) Other Financial Liabilities         98.937.55         215.55         -         -         -           (i) Borrowings         1,477.00         1,280.09         1,035.18         -         -					
Total Assets         23,454.47         21,431.62           EQUITY AND LIABILITIES         344.63         344.63           (1) EQUITY         344.63         344.63           (a) Equity Share capital         344.63         344.63           (b) Other Equity         9,230.15         8,594.75           Total Equity         9,574.78         8,939.38           (2) Non-current liabilities         (a) Financial Liabilities         (b) Provisions           (i) Borrowings         7,790.99         7,311.63           (b) Provisions         181.29         215.74           (c) Deferred tax liabilities (Net)					
II.       EQUITY AND LIABILITIES EQUITY       344.63       344.63         (a) Equity Share capital       344.63       344.63         (b) Other Equity       9,230.15       8,594.75         Total Equity       9,574.78       8,939.38         (2) Non-current liabilities       (a) Financial Liabilities       7,790.99         (i) Borrowings       7,790.99       7,311.63         (b) Provisions       181.29       215.74         (c) Deferred tax liabilities (Net)       -       -         Total Non-current Liabilities       7,972.28       7,527.36         (3) Current liabilities       1,477.00       1,280.09         (ii) Dorrowings       1,477.00       1,280.09         (iii) Trade Payables       2,464.97       2,041.44         (iii) Other Financial Liabilities       986.09       1,035.18         (b) Other current liabilities       986.09       1,035.18         (b) Other current liabilities       347.55       215.55         (d) Current tax liabilities (net)       156.37       3.14         Total Current Liabilities       13,879.69       12,492.24         Total Liabilities       23,454.47       21,431.62         For and on behalf of Board of Difectors       Pacific Industries Limited       K					
(1)       EQUITY         (a) Equity Share capital       344.63         (b) Other Equity       9,230.15         7.012       Equity         9,230.15       8,594.75         7.012       Equity         9,731.63       8,939.38         (a) Financial Liabilities			23,454.47	21,431.02	
(a) Equity Share capital       344.63       344.63         (b) Other Equity       9,230.15       8,594.75         Total Equity       9,74.78       8,939.38         (a) Financial Liabilities       (a) Financial Liabilities       (b) Portowings       7,790.99         (b) Portowings       7,790.99       7,311.63       (c) Deferred tax liabilities (Net)         Total Non-current Liabilities       7,972.28       7,527.36         (c) Deferred tax liabilities       1,477.00       1,280.09         (i) Borrowings       1,477.00       1,280.09         (ii) Trade Payables       2,464.97       2,041.44         (iii) Other Financial Liabilities       986.09       1,035.18         (b) Other current liabilities       9375.55       215.55         (c) Provisions       375.55       215.55         (d) Current Liabilities (net)       156.37       3.14         Total Liabilities (net)       13,879.69       12,492.24         Total Equity and Liabilities       13,879.69       12,492.24         Total Equity					
(b) Other Equity     9,230.15     8,594.75       Total Equity     9,574.78     8,939.38       (2) Non-current liabilities     (a) Financial Liabilities     7,790.99       (a) Financial Liabilities     7,790.99     7,311.63       (b) Provisions     181.29     215.74       (c) Deferred tax liabilities     7,972.28     7,527.36       (3) Financial Liabilities     7,972.28     7,527.36       (3) Financial Liabilities     1,477.00     1,280.09       (ii) Borrowings     1,477.00     1,280.09       (iii) Trade Payables     2,464.97     2,041.44       (iii) Other Financial Liabilities     986.09     1,035.18       (b) Other current liabilities     13879.69     1,2492.24       (c) Provisions     375.55     215.55       (d) Current Liabilities (net)     156.37     3.14       Total Current Liabilities     13,879.69     12,492.24       Total Equity and Liabilities     23,454.47     21,431.62       For and on behalf of Board of Diffectors       Pacific Industries Limited       (Kapi Aggrue)       (East Environ       (Company Secretary)       Clin:L14101KA1989PL000020942P8       (PAN: CELPS24518)       Date: 12th November 2020   <		The second	344.63	344 63	
Total Equity         9,574.78         8,939.38           (2)         Non-current liabilities         (a) Financial Liabilities         7,790.99         7,311.63           (b) Provisions         181.29         215.74         7,572.28         7,527.36           (c) Deferred tax liabilities (Net)         7,972.28         7,527.36         7,572.36           (c) Deferred tax liabilities         7,972.28         7,527.36           (a) Financial Liabilities         1,477.00         1,280.09           (ii) Borrowings         1,477.00         1,280.09           (iii) Other Financial Liabilities         986.09         1,035.18           (b) Other current liabilities         986.09         1,035.18           (b) Other current liabilities         986.09         1,035.18           (c) Provisions         375.55         215.55           (d) Current tax liabilities         156.37         3.14           Total Current Liabilities         13,879.69         12,492.24           Total Liabilities         13,879.69         12,492.24           Total Equity and Liabilities         13,879.69         12,492.24           Total Equity and Liabilities         12,454.47         21,431.62           For and on behalf of Board of Diffectors         Pacific Industries Limited <td></td> <td></td> <td></td> <td></td> <td></td>					
(2)       Non-current liabilities         (a) Financial Liabilities       7,790.99         (b) Provisions       181.29         (c) Deferred tax liabilities (Net)       -         Total Non-current Liabilities       7,972.28         (a) Financial Liabilities       7,972.28         (a) Financial Liabilities       7,972.28         (b) Porovisions       1,477.00         (c) Deferred tax liabilities       2,464.97         (a) Financial Liabilities       986.09         (ii) Other Financial Liabilities       986.09         (b) Other current liabilities       375.55         (c) Provisions       375.55         (d) Current Liabilities (net)       156.37         Total Current Liabilities       5,907.41         4,964.88       13,879.69         Total Equity and Liabilities       23,454.47         Clin:L14101KA1989PLU00092942P8       (PAN: CFLP52451B)         Date: 12th November 2020       REGISTERED OFFICE :		(b) other Equity	5,250.15	0,00 1.70	
(2)       Non-current liabilities         (a) Financial Liabilities       7,790.99         (b) Provisions       181.29         (c) Deferred tax liabilities (Net)       -         Total Non-current Liabilities       7,972.28         (a) Financial Liabilities       7,972.28         (a) Financial Liabilities       7,972.28         (b) Porovisions       1,477.00         (c) Deferred tax liabilities       2,464.97         (a) Financial Liabilities       986.09         (ii) Other Financial Liabilities       986.09         (b) Other current liabilities       375.55         (c) Provisions       375.55         (d) Current Liabilities (net)       156.37         Total Current Liabilities       5,907.41         4,964.88       13,879.69         Total Equity and Liabilities       23,454.47         Clin:L14101KA1989PLU00092942P8       (PAN: CFLP52451B)         Date: 12th November 2020       REGISTERED OFFICE :		Total Equity	9.574.78	8,939.38	
(a) Financial Liabilities     7,790.99     7,311.63       (b) Provisions     181.29     215.74       (c) Deferred tax liabilities (Net)     -       Total Non-current Liabilities     7,972.28     7,527.36       (a) Financial Liabilities     1,477.00     1,280.09       (ii) Borrowings     1,477.00     1,280.09       (iii) Other Financial Liabilities     2,464.97     2,041.44       (iii) Other Financial Liabilities     986.09     1,035.18       (b) Other current liabilities     375.55     215.55       (c) Provisions     375.55     215.55       (d) Current tax liabilities (net)     156.37     3.14       Total Current Liabilities     13,879.69     12,492.24       Total Equity and Liabilities     23,454.47     21,431.62       For and on behalf of Board of Diffectors       Pacific Industries Limited       (Kapii Agaryeli)       (Executive Director)       (Company Secretary)       Clin:L14101KA1989PIU00029842P8       (PAN : CFLPS2451B)       REGISTERED OFFICE :					
(b) Provisions     181.29     215.74       (c) Deferred tax liabilities (Net)     -       Total Non-current Liabilities     7,972.28       (a) Financial Liabilities     1,477.00       (i) Borrowings     1,477.00       (ii) Trade Payables     2,464.97       (c) Provisions     986.09       (b) Other Financial Liabilities     986.09       (c) Provisions     375.55       (d) Current Liabilities (net)     156.37       (e) Provisions     375.55       (f) Current Liabilities     13,879.69       12,492.24     13,879.69       Total Liabilities     23,454.47       Z1,431.62     For and on behalf of Board of Difectors       Pacific Industries Limited     (Kapil Actarwell)       (Kapil Actarwell)     (Sachin Shah)       (Executive Director)     (Company Secretary)       CIN:L14101KA1989PLU0062264298     (PAN : CFLPS2451B)       REGISTERED OFFICE :     (PAN : CFLPS2451B)					
(c) Deferred tax liabilities (Net)     -       Total Non-current Liabilities     7,972.28       (3)     Current liabilities       (a) Financial Liabilities     1,477.00       (i) Borrowings     1,477.00       (ii) Trade Payables     2,464.97       (iii) Other Financial Liabilities     986.09       (b) Other current liabilities     986.09       (c) Provisions     375.55       (d) Current tax liabilities (net)     156.37       Total Current Liabilities     5,907.41       4,964.88     13,879.69       Total Equity and Liabilities     23,454.47       Z1,431.62       For and on behalf of Board of Diffectors       Pacific Industries Limited       (Kapil Agarwal)       (Executive Director)       (Company Secretary)       CIN:L14101KA1989PL0009204298       (PAN : CFLPS2451B)       REGISTERED OFFICE :		(i) Borrowings	7,790.99	7,311.63	
Total Non-current Liabilities       7,972.28       7,527.36         (3)       Current liabilities       (a) Financial Liabilities       1,477.00       1,280.09         (ii)       Borrowings       1,477.00       1,280.09       2,041.44         (iii)       Other Financial Liabilities       986.09       1,035.18         (b)       Other current liabilities       447.41       389.49         (c)       Provisions       375.55       215.55         (d)       Current tax liabilities (net)       156.37       3.14         Total Current Liabilities       5,907.41       4,964.88         Total Liabilities       13,879.69       12,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors         Pacific Industries Limited       (Kapil Agarwei)       (Sachin Shah)         (Executive Director)       (Company Secretary)       (Company Secretary)         CIN:L14101KA1989PL0009284298         Pactific Endustries Limited         CIN:L14101KA1989PL0009284298         (PAN : CFLPS24518)         REGISTERED OFFICE :		(b) Provisions	181.29	215.74	
(3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other current liabilities (c) Provisions (c) Provisions (c) Current tax liabilities (net) Total Current tabilities Total Liabilities Total Liabilities Total Liabilities (Kapil Adarwal) (Kapil Adarwal) (Sachin Shah) (Executive Director) (Company Secretary) CIN:L14101KA1989PL00092042P8 (PAN : CFLPS2451B) REGISTERED OFFICE :		(c) Deferred tax liabilities (Net)		-	
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other current liabilities (c) Provisions (c) Provisions (c) Provisions (c) Current tax liabilities (net) (c) Current Liabilities (c) Curr		Total Non-current Liabilities	7,972.28	7,527.36	
(i) Borrowings       1,477.00       1,280.09         (ii) Trade Payables       2,464.97       2,041.44         (iii) Other Financial Liabilities       986.09       1,035.18         (b) Other current liabilities       447.41       389.49         (c) Provisions       375.55       215.55         (d) Current tax liabilities (net)       156.37       3.14         Total Current Liabilities       5,907.41       4,964.88         Total Liabilities       13,879.69       12,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors         Pacific Industries Limited       (Kapil Agaryeli)       (Sachin Shah)         (Kapil Agaryeli)       (Sachin Shah)       (Company Secretary)         CIN:L14101KA1989PLU00029342P8         Date: 12th November 2020       REGISTERED OFFICE :       (PAN : CFLPS2451B)	(	3) Current liabilities			
(ii) Trade Payables       2,464.97       2,041.44         (iii) Other Financial Liabilities       986.09       1,035.18         (b) Other current liabilities       447.41       389.49         (c) Provisions       375.55       215.55         (d) Current tax liabilities (net)       156.37       3.14         Total Current Liabilities       5,907.41       4,964.88         Total Liabilities       13,879.69       12,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors       Pacific Industries Limited       (Kapil Adarwei)         (Kapil Adarwei)       (Sachin Shah)       (Sachin Shah)         (Executive Director)       (Company Secretary)       CIN:L14101KA1989PLI00092842P8         Date: 12th November 2020       REGISTERED OFFICE :       (PAN : CFLPS2451B)	)	(a) Financial Liabilities			
(iii) Other Financial Liabilities       986.09       1,035.18         (b) Other current liabilities       447.41       389.49         (c) Provisions       375.55       215.55         (d) Current tax liabilities (net)       156.37       3.14         Total Current Liabilities       5,907.41       4,964.88         Total Liabilities       23,454.47       21,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors         Pacific Industries Limited       (Kapiil Agarwel)       (Sachin Shah)         (CIN:L14101KA1988PLE0062864298         Date: 12th November 2020       REGISTERED OFFICE :       (PAN : CFLP52451B)	1				
(b) Other current liabilities       447.41       389.49         (c) Provisions       375.55       215.55         (d) Current tax liabilities (net)       156.37       3.14         Total Current Liabilities       5,907.41       4,964.88         Total Liabilities       13,879.69       12,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors       Pacific Industries Limited       (Kapil Agarwel)         (Kapil Agarwel)       (Sachin Shah)       (Executive Director)       (Company Secretary)         CIN:L14101KA1989PLU000284298       (PAN : CFLPS2451B)       REGISTERED OFFICE :       (PAN : CFLPS2451B)					
(c) Provisions       375.55       215.55         (d) Current tax liabilities (net)       156.37       3.14         Total Current Liabilities       5,907.41       4,964.88         Total Liabilities       13,879.69       12,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors       Pacific Industries Limited       (Kapil Adarwal)         (Kapil Adarwal)       (Sachin Shah)       (Executive Director)       (Company Secretary)         CIN:L14101KA1989PLID062842P8       (PAN : CFLPS2451B)       REGISTERED OFFICE :       (PAN : CFLPS2451B)					
(d) Current tax liabilities (net)       156.37       3.14         Total Current Liabilities       5,907.41       4,964.88         Total Liabilities       13,879.69       12,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors         Pacific Industries Limited       (Kapil Agarwal)       (Sachin Shah)         (Executive Director)       (Company Secretary)       ClN:L14101KA1989PL0000284298         Date: 12th November 2020       REGISTERED OFFICE :       (PAN : CFLPS2451B)				The second second	
Total Current Liabilities       5,907.41       4,964.88         Total Liabilities       13,879.69       12,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors       Pacific Industries Limited       (Kapil Agarwal)         (Kapil Agarwal)       (Sachin Shah)       (Executive Director)       (Company Secretary)         Date: 12th November 2020       REGISTERED OFFICE :       (PAN : CFLPS2451B)					
Total Liabilities       13,879.69       12,492.24         Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors         Pacific Industries Limited       (Kapil Agarwal)       (Sachin Shah)         (Kapil Agarwal)       (Sachin Shah)         CIN:L14101KA1989PL0009284298         Date: 12th November 2020         REGISTERED OFFICE :					
Total Equity and Liabilities       23,454.47       21,431.62         For and on behalf of Board of Directors       Pacific Industries Limited         (Kapil Agarwal)       (Sachin Shah)         (Executive Director)       (Company Secretary)         Date: 12th November 2020       REGISTERED OFFICE :					
For and on behalf of Board of Directors Pacific Industries Limited (Kapil Adarwel) (Sachin Shah) (Executive Director) (Company Secretary) Date: 12th November 2020 CIN:L14101KA1989PL0009284298 (PAN : CFLPS2451B) REGISTERED OFFICE :					
Pacific Industries Limited (Kapil Agaryel) (Sachin Shah) (Executive Director) (Company Secretary) Date: 12th November 2020 REGISTERED OFFICE :	H	Total Equity and Liabilities		And in case of the local division of the loc	
(Kapil Agarwei) (Sachin Shah) (Executive Director) (Company Secretary) Date: 12th November 2020 REGISTERED OFFICE :				d of directors	
(Executive Director)         (Company Secretary)           CIN:L14101KA1989PL00002284298         (PAN : CFLPS2451B)           Date: 12th November 2020         REGISTERED OFFICE :		P	Pacific muusiries cimiteu	Int	-
(Executive Director)         (Company Secretary)           CIN:L14101KA1989PL00002284298         (PAN : CFLPS2451B)           Date: 12th November 2020         REGISTERED OFFICE :				Jun Pol	
(Executive Director)         (Company Secretary)           CIN:L14101KA1989PL00002284298         (PAN : CFLPS2451B)           Date: 12th November 2020         REGISTERED OFFICE :	1		(Kapil Adarwai)	(Sachin Shah)	
CIN:L14101KA1989PL00062284298 (PAN : CFLPS2451B) Date: 12th November 2020 REGISTERED OFFICE :					
Date: 12th November 2020 REGISTERED OFFICE :		CIN-L4			
REDIDIERED OFFICE.	D		the second se		
VAV NO 13 INVERTED AND A VIII A VIIII A VIII A VIIII A VIII A VIIII A VIII A VIII A VIII A VIIII A VIII A VI				IOTA (B) 562122 K	ataka IND

PACIFIC INDUSTRIES LTD.

▲ Corporate office :

#### Village Bedla,

#### **Pacific Industries Limited**

Regd Office: Survey No. 13, N. H. 48, Kempalinganhalli, Nelamangala Taluk, Bangalore (Rural) ,Bengaluru ,Karnataka

,562123, Phone:0294-2440933

Website: www.pacificindustriesltd.com, E-mail: pilnorth@pacificgranites.com, CIN: L14101KA1989PLC062041

Standalone Cash Flow Statement for the half year ended 30th Sept,2020

Particulars	Half year ended 30th Sept 2020 (Unaudited)	Half year ended 30th Sept 2019 (Unaudited)
Cash flow from Operating Activities	(onecality)	(0111001100)
Profit before income tax	717.90	73.98
Adjustment for		
Depreciation and amortisation expenses	363.43	308.80
Finance Costs	334.63	254.08
Actuarial Gain/ (Loss)		0
Interest Income	(50.62)	(33.59)
Change in operating assets and liabilities	()	(,
(Increase) in inventories	(143.94)	(605.80)
(Increase)/Decrease in trade receivables	(1,361.47)	554.91
(Increase)/Decrease in financial assets	(20.26)	-
(Increase)/Decrease in Loans & Advances	186.54	
(Increase)/Decrease in Other Current Assets	(682.70)	(625.90)
Increase/(Decrease) in Provisions	125.56	(6.70)
Increase/(Decrease) in Trade Payables	423.54	487.39
Increase/(Decrease) in Other Current Liabilities	57.92	(30.67)
Increase/(Decrease) in Other Financial Liabilities	89.45	(2,581.80)
Cash generated from operations	39.98	(2,205.30)
Income Tax paid	(100.94)	16.00
Net cash flow from operating activities	(60.95)	(2,189.30)
Cash flow from Investing Activities		
Purchase of Fixed Assets	(99.53)	(1,057.37)
Sale of Fixed Assets		
(Increase)/Decrease in Fixed Deposits	(20.00)	60.87
(Increase)/(Decrease in Long term Loans & advances	(0.65)	
(Increase)/(Decrease in Other Non-current Assets	(0.02)	182.30
(Purchase)/Sale of investments	(266.52)	9.29
Interest Income	50.62	33.59
Net cash flow from investing activities	(336.08)	(771.31)
Cash flow from financing activities		
Increase in Long Term Borrowings	479.36	(291.67)
Increase in Short Term Borrowings	196.92	(36.12)
issue Of Share Capital on premium		2492.84
(increase)/(Decrease in Loans & advances		1051.89
Finance Costs	(334.63)	(254.08)
Net cash flow from financing activities	341.65	2,962.87
Net increase / ( decrease) in cash and cash equivalents	(55.39)	2.26
Cash and cash equivalents at the beginning of the year	138.33	88.30
Cash and cash equivalents at the end of the year	82.95	90.57
	For and on behalf of Bo	and of Directors
	Pacific Industries Limit (Kanii Agarwai) (1	/ ///
e: 12th November 2020 e: Udaipur		PAN : (FLPS2451B)

#### CIN:L14101KA1989PLC062041 **REGISTERED OFFICE:**



#### Corporate office : PACIFIC INDUSTRIES LIMITE Bedla, Udaiour - 313 004. INDIA

Regd. Office : Survey No.13,N.H.48,Kempalinganhalli,Nelamangala Taluk, Distt.Bangalore-562123 (Karnataka) Website: www.pacificindustriesltd.com, E-mail: pilnorth@pacificgranites.com CIN: L14101KA1989PLC062041 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE OUARTER/ HALF YEAR ENDED SEPTEMBER 30,2020

#### Notes:-

- 1 The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 12, 2020. The 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.
- 2 The figures for the quarter ended September 30, 2020 as reported in these financial results are balancing figures between the unaudited figures for the half year ended September 30, 2020 and unaudited figures for quarter ended June 30, 2020, which are subjected to limited review.
- 3 COVID-19 pandemic has been rapidly spreading throughout the world, including India. Government of India has taken significant measured to curb the spread of the virus including imposing mandatory lockdowns and restrictions in activities. Consequently, Company's manufacturing and other activities had to be closed down for some period of time however with the phased easing of restrictions the activities of the company has resumed and the manufacturing operations were re-commenced from 26th April 2020.

Management believes that it has assessed all the possible impacts of known events arising from COVID-19 pandemic and the resultant lockdowns in the preparation of the financial statements including but not limited to its assessment of liquidity and going concern, recoverable values of its property, plant and equipment, intangible assets and the net realisable values of other assets and in the opinion of the management no significant impact of the same is there on the above matters.

However, given the effect of these lockdowns on the overall economic activity the impact assessment of COVID-19 on the above mentioned financial statement captions is subject to significant estimation uncertainties given its nature and durations and, accordingly, the actual impacts in future may be different from those estimated as at the date of approval of these financial statements. The company will continue to monitor any material changes to future economic conditions and consequential impact on its financial results.

- 4 Segment results in accordance with Ind AS 108-Operating Segment are given in Annexure attached.
- 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.
- 6 Confirmation and reconciliation of various Debit and Credit balances appearing under various heads & non provision of exchange fluctuation w.r.t. certain old balances. Final reconciliations/confirmation of the same may effects our disclosure.
- 7 Figures for the previous periods have been regrouped and/or reclassified wherever necessary to make them comparable with those of current periods.

By order of the Board For PACIFIC INDUSTRIES LIMITED

Place: Udaipur Dated: 12th November, 2020

AGARWAL KAPII (EXECT É DIRECTOR) ( DIN 60386298)

SACHÍN SHAH COMPANY SECRETARY (PAN: CFLPS2451B

#### CIN:L14101KA1989PLC062041 REGISTERED OFFICE :



INR (In Lacs)

Corporate office : Village Bedla,

#### PACIFIC INDUSTRIES LIMITED

Udaipur - 313 004, INDIA Regd. Office : Survey No.13,N.H.48,Kempalinganhalli,Nelamangala Taluk, Distt.Bangalore-562123 (Karnataka) Website: www.pacificindustriesltd.com, E-mail: pilnorth@pacificgranites.com CIN: L14101KA1989PLC062041

#### STANDALONE SEGMENT REPORT FOR THE QUARTER AND HALF YEAR ENDED SEPT 30, 2020

							INR (In Lacs)
		QUARTER ENDED			HALF YEAR ENDED YEAR ENI		YEAR ENDED
S. No.	PARTICULARS	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
1	Segment Revenue						
	A. Stone - Granite and Quartz	4,100.28	2,452.02	1,866.47	6,552.30	3,463.70	6,811.52
	B. Trading Other than Granite and Quartz			1,052.62		2,296.76	2,712.64
	C. Other Services						195.00
	Revenue From Operations (Excluding Other Income)	4,100.28	2,452.02	2,919.09	6,552.30	5,760.46	-9,719.16
2	Segment Results						
	Profit/Loss Before Charging Unallocable Exp	enditures					
	A. Stone - Granite and Quartz	779.16	273.36	(140.36)	1,052.52	(305.11)	(331.82)
	B. Trading Other than Granite and Quartz			326.62		633.18	744.80
	C. Other Services						164.71
	less : Unallocable Expenses (Interest)	170.64	163.99	171.94	334.63	254.08	565.62
	Total Profit (Before Tax & OCI)	608.53	109.37	14.32	717.90	73.98	12.07
	Segment wise capital employed (Segment	Assets- Segme	nt Liabilities)				
	A. Stone - Granite and Quartz	16,609.22	15,593.48	15,530.07	16,609.22	15,530.07	15,482.46
	B. Trading Other than Granite and Quartz	561.56	573.55	561.56	561.56	561.56	573.55
	C. Other Services	195.00	195.00	-	195.00	-	195.00
	Total	17,365.78	16,362.03	16,091.63	17,365.78	16,091.63	16,251.01
	2.11.2020		KAPIL AGARWAL	USTRIES LIMITED	$\leq$	SACERN SHAH	
Place : Udaipur		(EXECUTIVE DIRECTOR) ( DIN 00386298)			(COMPANY SECRETARY) (PAN CFLPS2451B)		

CIN:L14101KA1989PLC062041 **REGISTERED OFFICE:** 

RAVI SHARMA & CO Chartered Accountants



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

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 Subsidiary (the Holding Companyand its Subsidiaries together referred to as "the Group") for the Quarter/ Half Year ended 30<sup>th</sup> September, 2020 ("The Statement"), being submitted by the Holding Company pursuant to the Requirement of Regulation 33 of the SEBI (Listing Obligation and DisclosureRequirements) Regulation 2015, as amended ('Listing Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Board of Directors has been prepared in accordance with therecognition and measurement principles laid down in Indian Accounting Standard 34 "InterimFinancial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express aconclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued be the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



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4. We did not review the interim financial results of 6 subsidiaries (including four Step down subsidiaries) included in the statement whose interim financial results reflect total revenue of Rs 305.78 Lacs and Total Assets are 26658.58 Lacs for the quarter ended 30<sup>th</sup> September 2020 as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above., details of subsidiaries and Step Down Subsidiary are as under :-

(i)Gist Minerals Technologies Limited(Subsidiary)

(ii)Gaze Fashion trade Limited(Subsidiary)

(iii)Radhika Vyapaar Private Limited (Step Down Subsidiary)

(iv)Biswas Solar Instrument Private Limited (Step Down Subsidiary)

(v) Blood Hound Security Company Private Limited (Step Down Subsidiary)

(vi)Saha Coloured & Flavour Spirit Manufacturer Private Limited (Step Down Subsidiary)

# 5. Basis for Qualified Opinion

Refer Note No.5 of notes on Consolidated Ind AS Financial Statements regarding confirmations & reconciliation of various debit and credit balances appearing under various heads & non-provision of exchange fluctuation w.r.t certain old balances. Final reconciliation/confirmation of the same may affect our disclosure.

# 6. Qualified Conclusion

Based on our review conducted as above, Except for the effects of the matter described in the Basis for Qualified Conclusion Stated in paragraph 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



RAVI SHARMA & CO Chartered Accountants



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

## **Emphasis of Matter**

We invite attention to Note No. 6 to the Statement of Annual Consolidated results regarding uncertainties associated with the COVID-19 pandemic and impact assessment made by the company on its business and financial statements for the year ended 30<sup>th</sup> September 2020, the said assessment made by the management is highly dependent upon how the circumstances evolve in subsequent periods.

Our Opinion is not modified on the above matters.

For Ravi Sharma & Company Chartered Accountants FRN: 015143C



(CA Paras Bhatia) Partner M.No.:418196 UDIN: 20418196 AAAA DB 4956

Date: 12<sup>th</sup> November 2020 Place: Udaipur

#### **Pacific Industries Limited**

Regd Office: Survey No. 13, N. H. 48, Kempalinganhalli, Nelamangala Taluk, Bangalore (Rural), Bengaluru USTRIES LTD. ,Karnataka , 562123, Phone:0294-2440933

Website: www.pacificindustriesItd.com, E-mail: plinorth@pacificgranites.com, CIN: L14101KA1989PLC062041  Corporate office : Village Bedla,

PACIFIC

# Consolidated Balance Sheet as at 30th September 2020daipur - 313 004, INDIA

S. No.	Particulars	As at 30th Sept. 2020	As at 31st March 202
	ASSETS		
(1)	Non-current assets		
(1)	(a) Property, Plant & Equipment	8,660.83	8,828.8
		40.88	3.0
	(b) Capital work-in-progress	1	0.0
	(c) Other Intangible Asset	0.02	0.0
	(d) Financial Assets		40 704 5
	(i) Investments	13,227.30	12,704.5
	(ii) Loans & Advances	2,153.93	2,100.3
	(e) Other non-current assets	1,683.95	1,683.5
	Total Non-current Asset	25,766.91	25,320.2
(2)	Current assets		
	(a) Inventories	5,728.59	5,584.6
	(b) Financial Assets		
	(i) Investments	2,050.39	1,925.5
	(ii) Trade Receivable	4,249.84	3,930.3
	(iii) Cash and Cash equivalents	193.16	222.1
	(iv) Other Bank Balances	776.58	756.5
	(v) Loans & Advances	1,786.27	1,861.9
	(vi) Other Financial Asset	41.24	732.1
	(c) Other current assets	2,727.16	2,012.1
	Total Current Asset	17,553.23	17,025.4
		43,320.13	42,345.7
11. (a)	EQUITY AND LIABILITIES		
(1)	EQUITY		244.0
	(a) Equity Share capital	344.63	344.6
	(b) Other Equity	34,549.91	33,677.9
	Total Equity	34,894.54	34,022.6
(2)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,006.36	2,236.6
	(b) Provisions	181.29	215.7
	Total Non-current Liabilities	2,187.65	2,452.3
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,477.00	1,280.0
	(ii) Trade Payables	2,680.92	2,881.3
	(iii) Other Financial Liabilities	993.80	1,063.0
	(b) Other current liabilities	472.22	401.1
	(c) Provisions	375.55	215.5
	(d) Current tax liabilities (net)	238.45	213.5
	Total Current Liabilities		
		6,237.94	and the second se
	Total Liabilities	8,425.59	8,323.1
	Total Equity and Liabilities	43,320.13	42,345.7
		For and on behalf of Board of	Directors
		Pacific Industries Limited	
			VXX
		( white is a second sec	
		Sach	(Kapil Agarwal)
Date: 12	.11.2020	(Company Secretary) (E	executive Director & CFO)
Place: U	daipur	(PAN : CFLPS2451B) D	IN:00386298
		01KA1989PLC062041	
	REGI	STERED OFFICE :	
		, Nelamangala Taluk, Bang	

	Pacific Industries Lin	nited	/ M INDUSTRIE
R	egd Office: Survey No. 13, N. H. 48, Kempalinganhalli, Nelamangala Taluk,		nataka .562123.
•••	Phone:0294-2440933	, 8 (	
	Website: www.pacificindustriesItd.com, E-mail: pilr	north@pacificgranites.com,	Corporate office :
	CIN: L14101KA1989PLC0620	041	Village Bedla,
	Consolidated Cash Flow Statement for the half yes	ar ended 30th September	2020daipur - 313 004, IN
		a. c	(Rupees in Lakhs)
		Half Year ended	Half Year ended
	Particulars	30th Sept. 2020	30th Sept. 2019
	Cash flow from Operating Activities	John Schuller	
	Profit before income tax	868.29	484.31
	Adjustment for		
	Depreciation and amortisation expenses	365.37	310.28
	Pre-Operative Expense	0.08	
	Profit on sale of Investments	0.00	(169.96)
	Finance Costs	358.53	112.40
	Interest Income	-391.12	(223.95)
	Change in operating assets and liabilities		
	(Increase) in Inventories	-143.94	(605.80)
	(Increase)/Decrease in Trade receivables	207.50	400.10
	(Increase)/Decrease in financial assets	147.39	
	(Increase)/Decrease in Loans & Advances	254.79	
	(Increase)/Decrease in Other Current Assets	-171.50	(556.55)
	(Increase)/Decrease in Other Non Current Assets	-0.48	
	Increase/(Decrease) in Provisions	125.56	209.41
	Increase/(Decrease) in Trade Payables	-727.47	780.29
	Increase/(Decrease) in Other Current Liabilities	71.08	(16.43)
	Increase/(Decrease) in Other Financial Liabilities	68.87	(2,511.69)
	Cash generated from operations	1,032.96	(1,787.60)
	Income Tax paid	-100.94	(32.99)
	Net cash flow from operating activities	932.02	(1,820.59)
	Cash flow from Investing Activities		
	Purchase of Fixed Assets	-109.88	(1,146.97)
	(Increase)/Decrease in Fixed Deposits	-20.00	60.87
	(Increase)/Decrease in Non current Loans & advances	-763.27	331.06
	(Increase)/Decrease in Current Loans & Advances	-	(2,110.72)
	(Increase)/Decrease in Other Non-current Assets	-	(1,461.65)
	Proceeds from Current Investments	41.86	-
	(Increase)/ decrease in Current Investments	-145.00	
	(increase)/ decrease in Non Current Investments	-228.00	12 554 421
	(Purchase)/Sale of Investments	-266.52	(2,554.43)
	(Increase)/Decrease in financial assets		1,154.18
	Interest Income	391.12	223.95
	Net cash flow from investing activities	(1,099.69)	(5,503.72)
	Cash flow from financing activities	479.36	4,603.42
	Increase in Long Term Borrowings	479.36	613.87
	Increase in Short Term Borrowings	17.84	2,492.84
	Issue of Share Capital	-358.53	(112.40)
	Finance Costs Net cash flow from financing activities	-358.53	7,597.74
	Net increase / ( decrease) in cash and cash equivalents	(29.00)	273.43
		(29.00) <b>222.16</b>	153.96
	Cash and cash equivalents at the beginning of the year	193.16	427.39
_	Cash and cash equivalents at the end of the year	133.10	
		Apr and on behalf of Bo	and of Directory
		Pacific Industrie	Limited
			YZY
		(Sachin Shah)	(Kaph Agarwal)
			Executive Director )
		(PAN : CFLPS2451B)	DIN:00386298
e: 1	12.11.2020		ĩ
			1

## CIN:L14101KA1989PLC062041 REGISTERED OFFICE :



#### **PACIFIC INDUSTRIES LIMITED**

 Regd. Office : Survey No.13,N.H.48,Kempalinganhalli,Nelamangala Taluk, Distt.Bangalore-562123 (Karnataka)
 UC

 Website: www.pacificindustriesItd.com, E-mail: pilnorth@pacificgranites.com CIN: L14101KA1989PLC062041
 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020

(Rs. In lacs) PARTICULARS S. No. **Quarter Ended on** Half year ended on Year Ended on 30.09.2020 30.09.2019 31.03.2020 30.09.2020 30.06.2020 30.09.2019 (Unaudited) (Unaudited) (Audited) (Unaudited) (Unaudited) (Unaudited) Income 5,760.46 a) Revenue from operation 4,136.80 2,473.68 2,919.09 6,610.48 9,883.52 I 11 481.50 b) Other Income 134.07 155.28 329.06 289.35 1.021.37 6241.96 10904.89 111 Total Income (I+II) 4270.87 2628.96 3248.15 6899.83 IV Expenses 3,926.85 2,974.90 5,190.40 a) Cost of materials consumed 2.353.42 1.573.43 1,695.24 45.91 748.54 205.53 1,703.63 2.472.51 b) Purchases of Stock-in-trade 159.62 (679.14)(1,038.67) c) Change in inventries of finished goods, work-in-progress (100.59)(191.22)(401.38)(291.81)and stock-in-trade 538.39 d) Employee benefits expenses 248.37 218.13 281.50 466.50 1,075.79 64.15 71.07 80.37 135.21 112.40 312.52 e) Finance Cost f) Depreciation and amortisation expenses 183.22 182.19 181.04 365.42 310.28 712.26 323.66 1,223.84 794.60 2,118.79 g) Other expenses 695.02 528.83 2.58 2.58 h) Excise duty on Sales 6031.55 5757.64 10843.61 3603.21 2428.34 2911.55 **Total Expenses** v 868.28 484.32 Profit before exceptional Items and Tax (III-IV) 667.66 200.62 336.60 61.29 VI **Exceptional Items** VII Profit before tax (V-VI) 667.66 200.62 336.60 868.28 484,32 61.29 VIII Tax Expense (1) Current Tax 128.40 42.19 84.08 170.59 151.76 29.12 (2) Deferred Tax and Other Taxes (3.74)(15.83)(12.39) IX Net Profit for the period (VII-VIII) 539.26 158.43 256.27 697.69 348.38 44.56 Х **Other Comprehensive Income** (i) Items that will not be reclassified to Profit or Loss, net 56.38 (41.49) 13.81 42.57 of tax (ii) Items that will be reclassified to Profit or Loss, net of (5.32)(1.90)(7.22)-Total Income for the period (IX+X) 547.75 199.10 256.27 746.84 348.38 3.07 XI 344.63 344.63 344.63 XII Paid-up Equity Share Capital (Face Value INR 10 each) 344.63 344.63 344.63 33677.83 Reserves Excluding revaluation reserve as per Balance **Sheet of Previous Accounting Year** XIII Earning Per Share in INR 20.24 19.86 1.71 4.60 11.88 a) Basic 20.70 19.86 1.71 20.24 b) Diluted 20.70 4.60 11.88

Date : 12.11.2020 Place : Udaipur

By order of the Board	
For PACIFIC INDUSTRIES LIMITED	1 1 5
Var Can	hit
KAPIL AGARWAL SACHIN	SHAH
(EXECUTIVE DIRECTOR)	ANY SECRETARY)
( DIN: 00386298) ( PAN: C	CFLPS2451B)

CIN:L14101KA1989PLC062041 REGISTERED OFFICE :

Survey No. 13, N.H. 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka, INDIA • Visit us at : http://www.pacificgranites.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, 8027725976, Fax : +91-80 27723005

#### Corporate office : Village Bedla, Udaiour - 313 004 INDIA

Udaipur - 313 004, INDIA



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

#### **PACIFIC INDUSTRIES LIMITED**

Regd. Office : Survey No.13,N.H.48,Kempalinganhalli,Nelamangala Taluk, Distt.Bangalore-562123 (Kamataka) CONSOLIDATED SEGMENT REPORT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020

	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	
PARTICULARS	30 Sept. '20 (Unaudited)	30 June '20 (Unaudited)	30 Sept. '19 (Unaudited)	30 Sept. '20 (Unaudited)	30 Sept. '19 (Unaudited)	31 March'20 (Audited)	
egment Revenue	(	,					
	3,977.19	2,427.58	1,901.17	6,404.76	3,479.34	7,601.49	
3. Trading Other than Stone - Granite &	-	-	1,052.62		2,296.76	2,712.64	
Quartz						700 70	
	251.15	186.34		437.49	417.13	733.76	
D. Other Services	-		-			195.00	
fotal	4,228.33	2,613.92	3,144.15	6,842.26	6,193.24	11,242.89	
ess : Inter Segment Revenue	91.54	140.24	225.06	231.78	432.77	1,359.37	
Revenue From Operations (Excluding Other Income)	4,136.80	2,473.68	2,919.09	6,610.48	5,760.46	9,883.52	
Segment Results				y.			
	penditures						
	554.09	201.84	(125.89)	755.92	(368.64)	(1,044.39	
3. Trading Other than Stone - Granite &		-	326.62	-	633.18	744.80	
	177.72	69.85	216.24	247.57	332.19	508.68	
D. Other Services		-		-		164.71	
Jnallocable Expenses (Finance Cost)	64.15	71.07	80.37	135.21	112.40	312.52	
						64.20	
fotal Profit (Before Tax & OCI)	667.66	200.62	336.60	868.28	484.32	61.29	
Segment wise capital employed (Segmen	t Assets- Segmer	nt Liabilities)					
A. Stone - Granite & Quartz	15,230.50	15,062.10	16,817.64	15,230.50	16,817.64	15,214.81	
<ol> <li>Trading Other than Stone - Granite &amp; Quartz</li> </ol>	573.55	573.55	561.56	573.55	561.56	573.55	
C. Investment & Finance	20,901.84	20,627.71	23,973.36	20,901.84	23,973.36	20,275.91	
D. Other Services	195.00	. 195.00	-	195.00		195.00	
Total	36,900.89	36,458.36	41,352.56	36,900.89	41,352.56	36,259.26	
	Auartz  Auarty	egment Revenue       3,977.19         A. Stone - Granite & Quartz       3,977.19         B. Trading Other than Stone - Granite &       -         Quartz       251.15         D. Other Services       -         iotal       4,228.33         ess : Inter Segment Revenue       91.54         tevenue From Operations (Excluding Other Income)       4,136.80         iegment Results       -         rofit/Loss Before Charging Unallocable Expenditures       554.09         A. Stone - Granite & Quartz       554.09         B. Trading Other than Stone - Granite & Quartz       -         D. Other Services       -         Juallocable Expenses (Finance Cost)       64.15         inallocable Expenses (Finance Cost)       667.66         egment wise capital employed (Segment Assets- Segment Astone - Granite & Quartz       573.55         Other Services       -         Juallo Cable Expenses (Finance Cost)       667.66         Eegment wise capital employed (Segment Assets- Segment Astone - Granite & Quartz       573.55         Quartz       -       -         A. Stone - Granite & Quartz       15,230.50         A. Trading Other than Stone - Granite & S73.55       -         Quartz       -       -         A.	egment Revenue       3,977.19       2,427.58         a. Stone - Granite & Quartz       3,977.19       2,427.58         b. Trading Other than Stone - Granite &       -       -         Quartz       251.15       186.34         b. Other Services       -       -         investment & Finance       251.15       186.34         b. Other Services       -       -         iotal       4,228.33       2,613.92         ess : Inter Segment Revenue       91.54       140.24         tevenue From Operations (Excluding Other Income)       4,136.80       2,473.68         other Income)       -       -       -         egment Results       -       -       -         rofit/Loss Before Charging Unallocable Expenditures       -       -       -         w. Stone - Granite & Quartz       554.09       201.84       -         . Investment & Finance       177.72       69.85       -       -         . Investment & Finance       177.72       69.85       -       -       -         . Investment & Finance       0.01       667.66       200.62       -       -       -         . Inallocable Expenses (Finance Cost)       64.15       71.07       -	egment Revenue         1         1         1           A. Stone - Granite & Quartz         3,977.19         2,427.58         1,901.17           A. Trading Other than Stone - Granite &         -         1,052.62         1,052.62           Quartz         -         -         -         -           Cotal         4,228.33         2,613.92         3,144.15           ess : Inter Segment Revenue         91.54         140.24         225.06           tevenue From Operations (Excluding         4,136.80         2,473.68         2,919.09           other Income)         -         -         -         -           egment Results         -         -         -         -           trofit/Loss Before Charging Unallocable Expenditures         -         -         -         -           A. Stone - Granite & Quartz         554.09         201.84         (125.89)         -         -           total Profit (Lesfore Tax & OCI)         64.15         71.07         80.37         -           Jnallocable Expenses (Finance Cost)         64.15         71.07         80.37         -           total Profit (Before Tax & OCI)         667.66         200.62         336.60         -           uartz         -	egment Revenue         Image: Construct of the second	egment Revenue         Landmark         Landmark	

CIN:L14101KA1989PLC062041 REGISTERED OFFICE :

# PACIFIC INDUSTRIES LIMITED INDUSTRIES LTD.

Regd. Office : Survey No.13,N.H.48,Kempalinganhalli,Nelamangala Taluk, Distribunganor-562123 (Ramataka) Website: www.pacificindustriesItd.com, E-mail: pilnorth@pacificgranites.com CIN: L14101KA1989PLC062041 STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED SETTEMBER 30.2020

#### Notes:-

- 1 These Un-Audited Consolidated Financial Results for the quarter/ half year ended september 30, 2020 have been reviewed by the Audit Commmittee and approved by the Board of Directors at their respective meetings held on November 12, 2020.
- 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 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.
- 5 Confirmation and reconciliation of various Debit and Credit balances appearing under various heads & non provision of exchange fluctuation w.r.t. certain old balances. Final reconciliations/confirmation of the same may effects our disclosure.
- 6 Covid-19 pandemic has been rapidly spreading throughout the world, including India. Government in India has taken significant measures to curb the spread of the virus including imposing mandatory lockdowns and restrictions in activities. Consequently, Company's activities had to be closed down for some period of time however with the phased easing of restrictions the activities of the company has resumed.

Management believes that it has assessed all the possible impacts of known events arising from COVID-19 pandemic and the resultant lockdowns in the preparation of the financial statements including but not limited to its assessment of liquidity and going concern, recoverable values of its property, plant and equipment, intangible assets and the net realisable values of other assets and In the opinion of the management no significant impact of the same is there on the above matters.

However, given the effect of these lockdowns on the overall economic activity the impact assessment of COVID-19 on the abovementioned financial statement captions is subject to significant estimation uncertainties given its nature and duration and, accordingly, the actual imparts in future may be different from those estimated as at the date of approval of the" financial statements. The Company will continue to monitor any material changes to future economic conditions and consequential impact on its financial results

7 Figures of the previous period have been regrouped/ reclassed wherever necessary to make them comparable with those of current periods.

8 The Subsidiary (Gist Minerals Technologies Limited) has applied for merger of its wholly owned subsidiary Saha Coloured & flavour Spirit Manufacturer Private Limited with itself under section 233 of companies Act 2013 on 22.01.2020 and Gaze FashionTrade Limited has applied for merger of its wholly owned subsidiaries Radhika Vyapaar Private Limited, Biswas Solar Instrument Private Limited and Blood Hound Security Company Private Limited with itself under section 233 of Companies Act 2013 on 12.03.2020 and application for the same is under process. However, in case of merger of Gist Minerals Technologies Limited and Saha Coloured & flavour Spirit Manufacturer Private Limited approval from Regional Director, South Eastern Region, Hyderabad has been received on 14 august 2020 but final approval from MCA is yet to be received as on 30.09.2020.

Place: Udaipur Dated: 12th November , 2020 By order of the Board For PACIFIC INDUSTRIES LIMITED

KAPIL AGARWAL (EXECUTIVE DIRECTOR) ( DIN 00386298)

PACIFIC

SACHIN SHAH (COMPANY SECRETARY) (PAN CFLPS2451B)

CIN: L14101KA1989PLC062041 REGISTERED OFFICE: