



# PACIFIC INDUSTRIES LIMITED

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05<sup>th</sup> February 2025

To,

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

**Sub.: Integrated Filing (Financial) for Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December 2024**

Dear Sir/Madam,

In terms of provisions of Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December 2024, and BSE Circular No. 20250102-4 dated 2 January 2025, the Integrated Filing (Financial) for the quarter and nine month ended 31 December 2024 is enclosed herewith.

We request you to kindly take the same on record.

Thanking You,  
For PACIFIC INDUSTRIES LIMITED

Sachin Shah  
Company Secretary

Encl.: As above

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**Registered Office:** Village Bedla, Udaipur 313011, Rajasthan  
**Branch Office:** Survey No. 13, National Highway 48, Kempalinganahalli Village,  
Nelamangala Taluk, Bangalore (R) 562123 Karnataka  
**Corporate Identification Number:** L14101RJ1989PLC099253,  
**Tel:** +91-294-2440196/2440388/2440933/2440934; **Fax:** +91-294-2440780 (Udaipur)  
**Tel:** 080 7723004 / 7725974; **Fax:** 080 7723005; (Bangalore)  
**E-mail:** pilnorth@pacificgranites.com ; pacificind@rediffmail.com; pilnorth@pacificgranites.com ;  
pacificinvestor@rediffmail.com  
**Website:** www.pacificindustriesltd.com

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

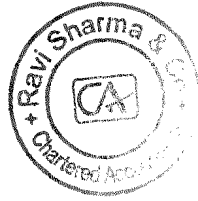
**To The Board of Directors,  
Pacific Industries Limited**

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Pacific Industries Limited ('the Company') for the Quarter and Nine Months ended 31st December 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 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: 25418196BMJ PAL 5945**

**Date: 5<sup>th</sup> February 2025**

**Place: Udaipur**

# PACIFIC INDUSTRIES LIMITED

## PACIFIC INDUSTRIES LIMITED

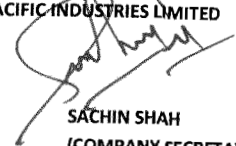
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

S. No.	PARTICULARS	(Rs. In Lakhs, Except Per Share Data)					
		Quarter Ended			Nine Month's Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	<b>Income</b>						
I	a) Revenue from operation						
II	b) Other Income	6,322.20	6,253.16	4,488.49	18,484.45	12,898.29	18,859.74
III	<b>Total Income (I+II)</b>	<b>6,505.84</b>	<b>6,506.66</b>	<b>4,706.04</b>	<b>18,965.54</b>	<b>13,493.19</b>	<b>19,522.49</b>
	<b>Expenses</b>						
	a) Cost of materials consumed (Including Consumables)	4,567.32	4,322.42	2,083.10	13,467.18	7,665.88	11,544.33
	b) Purchases of Stock-in-trade	143.53	77.37	1,143.88	357.46	1,521.40	2,097.73
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(147.14)	78.42	(71.95)	(618.64)	(49.87)	(293.02)
	d) Employee benefits expenses	281.43	307.84	206.84	838.52	617.15	815.45
	e) Finance Cost	136.15	150.75	94.11	497.20	315.55	367.80
	f) Depreciation and amortisation expenses	245.63	243.62	270.79	753.56	803.69	1,074.32
	g) Other expenses	1,108.25	1,172.49	621.33	3,226.48	1,915.99	2,894.49
	<b>Total Expenses</b>	<b>6,335.17</b>	<b>6,352.91</b>	<b>4,348.10</b>	<b>18,521.76</b>	<b>12,789.79</b>	<b>18,501.10</b>
V	<b>Profit before exceptional Items and Tax (III-IV)</b>	<b>170.67</b>	<b>153.75</b>	<b>357.94</b>	<b>443.78</b>	<b>703.40</b>	<b>1,021.39</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>170.67</b>	<b>153.75</b>	<b>357.94</b>	<b>443.78</b>	<b>703.40</b>	<b>1,021.39</b>
VIII	Tax Expense						
	(1) Current Tax	43.78	35.46	26.56	130.01	26.56	182.25
	(2) Deferred Tax and Other taxes	10.04	(9.37)	128.28	(4.81)	28.64	(107.04)
IX	<b>Net Profit for the period (VII-VIII)</b>	<b>116.84</b>	<b>127.66</b>	<b>203.10</b>	<b>318.60</b>	<b>648.20</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	(4.17)	14.05	(10.63)	8.03	39.29	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>112.68</b>	<b>141.71</b>	<b>192.47</b>	<b>326.63</b>	<b>687.49</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	1.70	1.85	2.95	4.62	9.40	13.73
	b) Diluted	1.70	1.85	2.95	4.62	9.40	13.73

By order of the Board  
For PACIFIC INDUSTRIES LIMITED



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



SACHIN SHAH  
(COMPANY SECRETARY)  
(PAN CFLPS24518)

Date : 5th February 2025  
Place : Udaipur

**Registered Office:** Village Bedla, Udaipur 313011, Rajasthan  
**Branch Office:** Survey No. 13, National Highway 48, Kempalinganahalli Village,  
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pacificinvestor@rediffmail.com  
**Website:** www.pacificindustriesltd.com

# **PACIFIC INDUSTRIES LIMITED**

## PACIFIC INDUSTRIES LIMITED

STANDALONE SEGMENT REPORT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

INR ( In Lacs)

S. No.	PARTICULARS	Quarter Ended			Nine Month's Ended		Year Ended
		UNAUDITED 31.12.2024	UNAUDITED 30.09.2024	UNAUDITED 31.12.2023	UNAUDITED 31.12.2024	UNAUDITED 31.12.2023	AUDITED 31.03.2024
1	<b>Segment Revenue</b>						
	A. Stone - Granite and Quartz	6,322.20	6,253.16	3,074.13	18,484.45	11,483.93	16,974.37
	B. Trading Other than Granite and Quartz	-	-	1,414.36	-	1,414.36	1,885.37
	<b>Revenue From Operations (Excluding Other Income)</b>	<b>6,322.20</b>	<b>6,253.16</b>	<b>4,488.49</b>	<b>18,484.45</b>	<b>12,898.29</b>	<b>18,859.74</b>
2	<b>Segment Results</b>						
	Profit/Loss Before Charging Unallocable Expenditures						
	A. Stone - Granite and Quartz	306.82	304.50	164.78	940.98	731.68	1,091.36
	B. Trading Other than Granite and Quartz	-	-	287.27	-	287.27	297.84
	less : Unallocable Expenses (Interest)	136.15	150.75	94.11	497.20	315.55	367.80
	<b>Total Profit (Before Tax &amp; OCI)</b>	<b>170.67</b>	<b>153.75</b>	<b>357.94</b>	<b>443.78</b>	<b>703.40</b>	<b>1,021.39</b>
3	<b>Segment wise capital employed (Segment Assets- Segment Liabilities)</b>						
	A. Stone - Granite and Quartz	19,561.98	19,449.31	18,584.57	19,561.98	18,584.57	18,256.66
	B. Trading Other than Granite and Quartz	29.04	29.04	49.49	29.04	49.49	29.04
	<b>Total</b>	<b>19,591.03</b>	<b>19,478.35</b>	<b>18,634.06</b>	<b>19,591.03</b>	<b>18,634.06</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 : 5th February 2025  
Place : Udaipur

**Registered Office:** Village Bedla, Udaipur 313011, Rajasthan  
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**Website:** www.pacificindustriesltd.com



# PACIFIC INDUSTRIES LIMITED

## Notes to Standalone Financial Statements of PACIFIC INDUSTRIES LIMITED

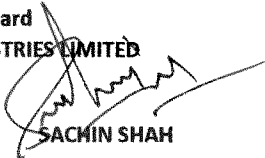
- 1 These Unaudited Standalone Financial Results for the Quarter ended 31st December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 5th February 2025.
- 2 The Unaudited Standalone Financial results of the Company have been prepared 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 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/acrued 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. Assessments 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).
- 7 Following are the details of Wholly Owned Subsidiary of the Company ( Pacific Industries Limited )
  - (i) Gist Mineral Technologies Limited - Wholly Owned Indian Subsidiary
  - (ii) Gaze Fashiontrade Limited - Wholly Owned Indian Subsidiary
  - (iii) Taanj Quartz INC - Wholly Owned Foreign Subsidiary

Date: 5-Feb-25

Place: Udaipur

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

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

  
SACHIN SHAH  
COMPANY SECRETARY  
PAN: CFLPS2451B

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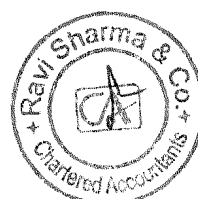
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pacificinvestor@rediffmail.com

**Website:** www.pacificindustriesltd.com

**Limited Review Report on Unaudited Quarterly 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 Nine Months ended 31st December 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**

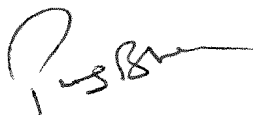
We did not review the interim financial results of Two Wholly Owned Indian subsidiaries and one wholly owned US Based subsidiary, whose Ind AS Financial Results include total revenues of Rs 1034.16 Lakhs & Rs 2667.94 Lakhs for the Quarter and Nine Months ended 31<sup>st</sup> December 2024 respectively. 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 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: 254181968MJPAM4733**



**Date: 5<sup>th</sup> February 2025**

**Place: Udaipur**





# PACIFIC INDUSTRIES LIMITED

## PACIFIC INDUSTRIES LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

S. No.	PARTICULARS	(Rs. In Lakhs, Except Per Share Data)					
		Quarter Ended			Nine Months's Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
I	a) Revenue from operations	6,322.20	6,253.16	4,488.49	18,484.45	13,044.89	19,000.08
II	b) Other Income	232.94	483.04	474.99	993.94	1,350.26	1,673.42
III	<b>Total Income (I+II)</b>	<b>6,555.14</b>	<b>6,736.20</b>	<b>4,963.48</b>	<b>19,478.39</b>	<b>14,395.15</b>	<b>20,673.50</b>
IV	<b>Expenses</b>						
	a) Cost of materials consumed (Including Consumables)	4,545.41	4,304.78	1,853.58	13,413.95	6,524.18	10,402.63
	b) Purchases of Stock-in-trade	143.53	77.37	1,367.54	364.89	2,684.85	3,243.34
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(147.14)	78.42	(71.95)	(618.64)	(48.42)	(291.58)
	d) Employee benefits expenses	309.58	338.91	224.17	924.93	863.55	1,080.89
	e) Finance Cost	135.63	135.71	84.41	442.98	277.96	329.28
	f) Depreciation and amortisation expenses	246.11	244.15	271.53	755.14	806.15	1,077.99
	g) Other expenses	1,131.99	1,263.05	742.30	3,460.06	2,489.05	3,499.15
	<b>Total Expenses</b>	<b>6,365.11</b>	<b>6,442.39</b>	<b>4,471.58</b>	<b>18,743.31</b>	<b>13,597.32</b>	<b>19,341.70</b>
V	<b>Profit before exceptional Items and Tax (III-IV)</b>	<b>190.02</b>	<b>293.81</b>	<b>491.90</b>	<b>735.10</b>	<b>797.83</b>	<b>1,331.80</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>190.02</b>	<b>293.81</b>	<b>491.90</b>	<b>735.10</b>	<b>797.83</b>	<b>1,331.80</b>
VIII	Tax Expense						
	(1) Current Tax	48.40	69.89	49.61	202.27	82.88	252.36
	(2) Deferred Tax and Other Taxes	10.07	(5.29)	139.51	(0.70)	(0.88)	(108.34)
IX	<b>Net Profit for the period (VII-VIII)</b>	<b>131.56</b>	<b>229.21</b>	<b>302.78</b>	<b>533.52</b>	<b>715.83</b>	<b>1,187.78</b>
X	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to Profit or Loss, net of tax	(4.17)	13.81	(10.63)	7.79	39.29	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>127.39</b>	<b>243.02</b>	<b>292.15</b>	<b>541.31</b>	<b>755.12</b>	<b>1,289.22</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>42,677.00</b>
XIII	Earning Per Share in INR						
	a) Basic	1.91	3.33	4.39	7.74	10.39	17.23
	b) Diluted	1.91	3.33	4.39	7.74	10.39	17.23

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

J.P. AGARWAL  
(Chairman & Managing  
Director)

SACHIN SHAH  
(COMPANY SECRETARY)

Date : 5th February 2025

Place : Udaipur

(DIN 00386183)

(PAN: CFLPS2451B)

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# **PACIFIC INDUSTRIES LIMITED**

## PACIFIC INDUSTRIES LIMITED


CONSOLIDATED SEGMENT REPORT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024


(Rs. In lacs)

	PARTICULARS	Quarter Ended			Nine Months's Ended		Year Ended
		31 Dec.'24 (Unaudited)	30 Sept'24 (Unaudited)	31 Dec.'23 (Unaudited)	31 Dec.'24 (Unaudited)	31 Dec.'23 (Unaudited)	31 March'24 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
	A. Stone - Granite & Quartz	6,272.90	6,026.22	2,984.29	18,246.99	11,993.40	17,155.33
	B. Trading Other than Stone - Granite & Quartz	-	-	1,414.36	-	1,414.36	1,885.37
	C. Investment & Finance	49.98	242.59	329.43	580.16	817.85	1,177.33
	<b>Total</b>	<b>6,322.87</b>	<b>6,268.81</b>	<b>4,728.08</b>	<b>18,827.15</b>	<b>14,225.61</b>	<b>20,218.03</b>
	Less : Inter Segment Elimination	0.68	15.65	239.59	342.70	1,180.72	1,217.95
	<b>Revenue From Operations (Excluding Other Income)</b>	<b>6,322.20</b>	<b>6,253.16</b>	<b>4,488.49</b>	<b>18,484.45</b>	<b>13,044.89</b>	<b>19,000.08</b>
<b>2</b>	<b>Segment Results</b>						
	Profit/Loss Before Charging Unallocable Expenditures						
	A. Stone - Granite & Quartz	276.34	202.12	31.60	667.36	147.50	362.64
	B. Trading Other than Stone - Granite & Quartz	-	-	287.27	-	287.27	297.84
	C. Investment & Finance	49.31	227.40	257.44	510.72	641.02	1,000.61
	Unallocable Expenses (Finance Cost)	135.63	135.71	84.41	442.98	277.96	329.28
	<b>TOTAL</b>	<b>190.02</b>	<b>293.81</b>	<b>491.90</b>	<b>735.10</b>	<b>797.83</b>	<b>1,331.81</b>
	Less : Inter Segment Elimination	-	-	-	-	-	-
	<b>Total Profit (Before Tax &amp; OCI)</b>	<b>190.02</b>	<b>293.81</b>	<b>491.90</b>	<b>735.10</b>	<b>797.83</b>	<b>1,331.81</b>
<b>3</b>	<b>Segment wise capital employed (Segment Assets- Segment Liabilities)</b>						
	A. Stone - Granite & Quartz	24,588.98	22,213.26	16,818.38	24,588.98	16,818.38	17,943.64
	B. Trading Other than Stone - Granite & Quartz	29.04	29.04	49.49	29.04	49.49	29.04
	C. Investment & Finance	21,197.65	24,201.09	27,518.47	21,197.65	27,518.47	27,078.06
	Less : Inter Segment Elimination	28.14	412.05	72.09	28.14	72.09	463.06
	<b>Total</b>	<b>45,787.52</b>	<b>46,031.34</b>	<b>44,314.25</b>	<b>45,787.52</b>	<b>44,314.25</b>	<b>44,587.70</b>
							<b>-1,199.82</b>

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

Date : 5th February 2025  
Place : Udaipur

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

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

**Registered Office:** Village Bedla, Udaipur 313011, Rajasthan  
**Branch Office:** Survey No. 13, National Highway 48, Kempalinganahalli Village,  
 Nelamangala Taluk, Bangalore (R) 562123 Karnataka  
**Corporate Identification Number:** L14101RJ1989PLC099253,  
**Tel:** +91-294-2440196/2440388/2440933/2440934; **Fax:** +91-294-2440780 (Udaipur)  
**Tel:** 080 7723004 / 7725974; **Fax:** 080 7723005; (Bangalore)  
**E-mail:** pilnorth@pacificgranites.com ; pacificind@rediffmail.com; pilnorth@pacificgranites.com ;  
 pacificinvestor@rediffmail.com  
**Website:** www.pacificindustriesltd.com



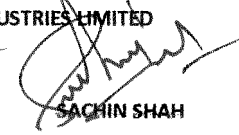
# PACIFIC INDUSTRIES LIMITED

## Notes to Consolidated Financial Statements of PACIFIC INDUSTRIES LIMITED

- 1 These Unaudited Consolidated Financial Results for the quarter ended 31st December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meeting held on 5th February 2025.
- 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 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/accrued 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. Assessments 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).
- 7 Following are the details of Wholly Owned Subsidiary of the Company ( Pacific Industries Limited )
  - (i) Gist Mineral Technologies Limited - Wholly Owned Indian Subsidiary
  - (ii) Gaze Fashiontrade Limited - Wholly Owned Indian Subsidiary
  - (iii) Taanj Quartz INC - Wholly Owned Foreign Subsidiary

By order of the Board  
For PACIFIC INDUSTRIES LIMITED

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

  
SACHIN SHAH  
COMPANY SECRETARY  
PAN: CFLPS2451B

Date: 5-Feb-25

Place: Udaipur

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pacificinvestor@rediffmail.com  
**Website:** www.pacificindustriesltd.com



# PACIFIC INDUSTRIES LIMITED

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B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: **Not Applicable**

C. Format for disclosing outstanding default on loans and debt securities: **No Default**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter: **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter): **Not Applicable**

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