

28th May 2026

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

Sub.: Submission of Standalone and Consolidated Audited Financial Results for the quarter and year ended on 31/03/2026.

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, 28th May 2026 at the Registered office of the Company situated at Village Bedla, Udaipur-313001 (Raj.) inter alia transacted the following businesses:

1. Approved the Standalone and Consolidated Audited Financial Results for the quarter and year ended on 31/03/2026, Further Declaration duly certified by Mr. Kapil Agarwal, Executive Director & CFO of the company, that the Auditor's report is with unmodified opinion on the Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended on March 31, 2026 is also enclosed.
2. Re-Appointment of M/s. Pachori Rupesh & Associates as Internal Auditor of the Company for the financial year 2026-27. A brief profile of M/s. Pachori Rupesh & Associates is enclosed.

The Meeting was commenced at 05.00 P M and conclude at 05.40 P M

It is for your kind information and necessary records.

Thanking You
Yours faithfully,

For PACIFIC INDUSTRIES LIMITED

Sachin Shah
Company Secretary

BRIEF PROFILE OF M/S PACHORI RUPESH & ASSOCIATES, INTERNAL AUDITOR

S. No.	Particulars	Disclosure
1.	Name of the Auditor	M/S PACHORI RUPESH & ASSOCIATES
2.	Reason for change	Re-appointment as Internal Auditor of company for the financial year 2026-2027
3.	Date and term of appointment	M/s. Pachori Rupesh & Associates is re-appointed as Internal Auditor of the Company at the Board Meeting of the Company held on 28 th May, 2026 to conduct Internal Audit of the company for the financial year 2026-2027
4.	Brief Profile	Pachori Rupesh & Associates is CA firm with relevant knowledge and professional experience, serving its clients in the fields of Accounting, Auditing, Direct Taxation, Goods & Services Tax (GST) and Company Law and Accounting Services.
5.	Relationship between Directors	None

28th May 2026

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

DECLARATION

Sub:- Declaration on the Independent Auditor's Report with unmodified opinion pursuant to Regulation 33 of the SEBI (Listing Regulations) Regulations, 2015

I, Kapil Agarwal Executive Director & CFO of the company hereby declare that, the Statutory Auditors of the company have issued an Independent Audit Report with unmodified /unqualified opinion for Standalone and Consolidated Audited Financial Results of the company for the year ended March 31, 2026.

It is for your kind information and necessary records.

Thanking You
Yours faithfully,

For PACIFIC INDUSTRIES LIMITED

Kapil Agarwal
Executive Director & CFO

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS

To
The Board of Directors,
PACIFIC INDUSTRIES LIMITED

Opinion

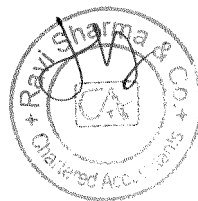
We have audited the accompanying Statement of Standalone Annual Financial Results of **PACIFIC INDUSTRIES LIMITED** (the "Company"), for the Quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the Quarter and year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the Quarter and year ended March 31, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the Quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the company to express an opinion on the statement.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

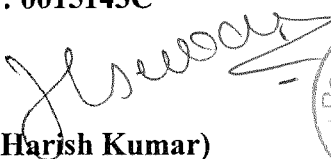
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the publish year to date figures up to the third quarter ended 31st Dec 2025 which were subject to limited review by us.

For Ravi Sharma & Co.
Chartered Accountants
FRN: 0015143C


(CA Harish Kumar)

Partner

M.No. 421105

UDIN: 264211050MYWRE 8740



Date: 28th May 2026

Place: Udaipur

Pacific Industries Limited			
Audited Standalone Balance Sheet as at 31st March 2026			
(Rupees in Lakhs)			
S. No.	Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment	10,042.82	10,749.13
	(b) Capital work-in-progress	63.61	57.36
	(c) Other Intangible Asset	-	-
	(d) Financial Assets		
	(i) Investments	304.81	331.60
	(ii) Loans & Advances	79.60	72.79
	(e) Other non-current assets	285.39	399.69
	Total Non-current Asset	10,776.23	11,610.57
(2)	Current assets		
	(a) Inventories	4,844.44	5,417.17
	(b) Financial Assets		
	(i) Trade Receivable	2,486.84	5,463.78
	(ii) Cash and Cash equivalents	124.83	269.52
	(iii) Other Bank Balances	3,384.79	3,283.32
	(iv) Loans & Advances	2,068.50	97.98
	(v) Investment	2,029.35	2,680.76
	(c) Other current assets	2,497.81	2,866.12
	Total Current Asset	17,436.57	20,078.66
	Total Assets	28,212.80	31,689.23
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share capital	689.27	689.27
	(b) Other Equity	16,680.18	16,496.92
	Total Equity	17,369.45	17,186.18
(2)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,941.28	1,883.24
	(b) Provisions	212.25	199.32
	(c) Deferred tax liabilities (Net)	549.06	523.51
	Total Non-current Liabilities	2,702.60	2,606.07
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,978.91	5,425.11
	(ii) Trade Payables		
	(A) Micro & Small Enterprises	365.35	560.26
	(B) Other than Micro & Small Enterprises	2,273.57	4,765.56
	(iii) Other Financial Liabilities	349.56	300.12
	(b) Other current liabilities	1,002.23	504.59
	(c) Provisions	147.86	148.98
	(d) Current tax liabilities (net)	23.27	192.36
	Total Current Liabilities	8,140.75	11,896.98
	Total Liabilities	10,843.35	14,503.05
	Total Equity and Liabilities	28,212.80	31,689.23
By order of the Board For PACIFIC INDUSTRIES LIMITED J.P. AGARWAL (Chairman & Managing Director) (DIN 00386183) SACHIN SHAH (COMPANY SECRETARY) (PAN CFLPS24518)			
Date : 28th May 2026 Place : Udaipur			

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
AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

S. No.	PARTICULARS	(Rs. In Lakhs, Except Per Share Data)				
		Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
	Income					
I	a) Revenue from Operation	3,853.26	2,668.82	5,960.72	15,446.68	24,445.17
II	b) Other Income	101.99	64.47	173.44	352.69	654.53
III	Total Income (I+II)	3,955.25	2,733.29	6,134.16	15,799.37	25,099.70
IV	Expenses					
	a) Cost of Materials Consumed (Including Consumables)	2,092.67	1,570.59	4,248.57	8,721.34	17,715.76
	b) Purchases of Stock-in-trade	225.85	119.60	170.53	603.40	528.00
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	493.20	(335.41)	(57.59)	792.59	(676.23)
	d) Employee benefits expenses	224.87	230.24	295.55	960.84	1,134.07
	e) Finance Cost	94.81	96.79	134.48	399.01	631.67
	f) Depreciation and amortisation expenses	244.86	241.26	249.83	965.12	1,003.38
	g) Other expenses	451.22	892.79	898.61	3,208.12	4,125.09
	Total Expenses	3,827.49	2,815.86	5,939.98	15,650.42	24,461.74
V	Profit before exceptional Items and Tax (III-IV)	127.76	(82.57)	194.18	148.95	637.96
VI	Exceptional Items	-	-	-	-	-
VII	Profit before tax (V-VI)	127.76	(82.57)	194.18	148.95	637.96
VIII	Tax Expense					
	(1) Current Tax	(3.91)	(12.45)	62.35	23.27	192.36
	(2) Deferred Tax and Other taxes	45.13	(98.98)	(75.05)	(70.33)	(79.86)
IX	Net Profit for the period (VII-VIII)	86.54	28.86	206.88	196.01	525.46
X	Other Comprehensive Income					
	(i) Items that will not be reclassified to Profit or Loss, net of tax	(36.31)	(0.76)	23.94	(12.74)	31.97
	(ii) Items that will be reclassified to Profit or Loss, net of tax		-		-	-
XI	Total Income for the period (IX+X)	50.23	28.09	230.82	183.27	557.43
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	689.27	689.27	689.27	689.27	689.27
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year				16,680.18	16,496.92
XIII	Earning Per Share in INR					
	a) Basic	1.26	0.42	3.00	2.84	7.62
	b) Diluted	1.26	0.42	3.00	2.84	7.62

By order of the Board
For PACIFIC INDUSTRIES LIMITED


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


SACHIN SHAH
(COMPANY SECRETARY)
(PAN CFLPS2451B)

Date : 28th May 2026
Place : Udaipur

Registered Office: Village Bedla, Udaipur 313011, Rajasthan

Branch Office: Survey No. 13, National Highway 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka

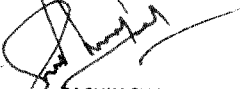
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Website: www.pacificindustriesltd.com

Pacific Industries Limited			
Audited Standalone Cash Flow Statement for the Year ended 31st March, 2026			
(Rupees in Lakhs)			
Particulars		Year Ended on 31st March 2026 (Audited)	Year Ended on 31st March 2025 (Audited)
A.	Cash flow from Operating Activities		
	Profit before Tax	148.95	637.96
	Adjustment for		
	Depreciation and amortisation expenses	965.12	1,003.38
	Profit on sale of Fixed Assets	(15.21)	23.19
	Finance Cost	399.01	631.67
	Actuarial Gain/ (Loss)	9.14	(11.20)
	Interest Income	(254.01)	(289.76)
	Change in operating assets and liabilities		
	(Increase) in inventories	572.74	(831.88)
	(Increase)/Decrease in trade receivables	2,976.94	(454.34)
	(Increase)/Decrease in Loans & Advances	(1,970.52)	33.23
	(Increase)/Decrease in Other Current Assets	326.44	(736.67)
	Increase/(Decrease) in Provisions	2.66	59.27
	Increase/(Decrease) in Trade Payables	(2,686.90)	507.43
	Increase/(Decrease) in Other Current Liabilities	497.64	204.76
	Increase/(Decrease) in Other Financial Liabilities	47.87	61.33
	Cash generated from operations	1,019.87	838.38
	Less : Income Tax paid	54.63	200.21
	Net cash flow from operating activities	965.24	638.17
B.	Cash flow from Investing Activities		
	Purchase of Fixed Assets (Net of amount payable for capital goods)	(338.34)	(605.70)
	Sale of Fixed Assets	90.06	143.98
	(Increase)/Decrease in Fixed Deposits	(101.47)	(381.04)
	(Increase)/(Decrease in Long term Loans & advances	(6.81)	3.80
	(Increase)/(Decrease in Other Non-current Assets	114.31	(262.56)
	(Increase)/Decrease in Investments	665.46	(872.44)
	Interest Income	254.01	289.76
	Net cash flow from investing activities	677.22	(1,684.20)
C.	Cash flow from financing activities		
	Increase in Long Term Borrowings	58.05	226.29
	Increase in Short Term Borrowings	(1,446.19)	1,611.89
	Finance Cost	(399.01)	(631.67)
	Net cash flow from financing activities	(1,787.15)	1,206.51
	Net increase / (decrease) in cash and cash equivalents	(144.69)	160.48
	Cash and cash equivalents at the beginning of the year	269.52	109.05
	Cash and cash equivalents at the end of the year	124.83	269.52
By order of the Board For PACIFIC INDUSTRIES LIMITED  J.P. AGARWAL (Chairman & Managing Director) (DIN 00386183)  SACHIN SHAH (COMPANY SECRETARY) (PAN CFLPS2451B) Date : 28th May 2026 Place : Udaipur			

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Website: www.pacificindustriesltd.com

Notes to Standalone Financial Results of PACIFIC INDUSTRIES LIMITED

- 1 These Audited Standalone Financial results for the Quarter and Year ended 31st March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 28th May 2026.
- 2 The Audited 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 The company operates in a single business segment, and no additional segment qualifies as a material reportable segment under Ind AS 108, Accordingly, separate segment disclosures are not required.
- 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 audited financial Statements of the respective Investments.

(ii) Out of Investments owned by the company, some of the scrips held in physical form have been transferred to Investor Education & Protection Fund (IEPF) in accordance with the provisions of section 124 & 125 of the Companies Act, 2013 read with Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016. Concerned physical scrips have been mis-placed by the company. The company is in process of re-claiming the same from Investor Education & Protection Fund (IEPF) in accordance with the rules and regulation of the said fund. Dividend on those Scrips accrued has been transferred to Investor Education and Protection Fund (IEPF) and the company has not received/accrued the dividend amount on these scrips, the same will be accounted for after getting the same from IEPF.

6 There was a Search & Survey conducted by Income Tax Authorities in Feb 2023 on Factory and other premises of the company and certain records were seized by Income Tax Department. Assessment in this regard is completed by the Income Tax Department and company has filed appeal before ITAT/CIT (Appeals) against the demand raised by the Income Tax Department. The matter is pending before CIT (Appeals)/ITAT.

7 MAT Credit entitlement of Rs. 90.46 lacs of earlier years not recognised, due to lack of virtual certainty, has been recognised in the current year and utilised against the Tax liability.

8 On November 21, 2025, the Government of India notified the four Labour Codes -the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & there is no material impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments as needed.

9 The Company is having three Wholly owned Subsidiaries, details of which as follows :-

- (i) Gist Minerals Technologies Limited
- (ii) Gaze Fashiontrade Limited
- (iii) Taanj Quartz INC

By order of the Board
For PACIFIC INDUSTRIES LIMITED

Date: 28th May 2026
Place: Udaipur


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


SACHIN SHAH
COMPANY SECRETARY
PAN: CFLPS2451B

Registered Office: Village Bedia, Udaipur 313011, Rajasthan

Branch Office: Survey No. 13, National Highway 48, Kempalinganahalli Village, Nelamangala Taluk, Bangalore (R) 562123 Karnataka

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Website: www.pacificindustriesltd.com

Independent Auditor's Report on Audit of Consolidated Financial Results

To
The Board of Directors,
PACIFIC INDUSTRIES LIMITED

Opinion

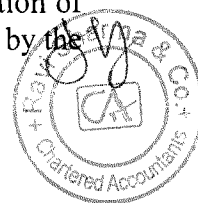
We have audited the accompanying Statement of Consolidated Financial Results of **PACIFIC INDUSTRIES LIMITED** ("the Company") and its subsidiaries (the Company and its subsidiary together referred to as the "Group"), for the Quarter and year ended 31st March 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. includes the audited results of the wholly owned subsidiaries namely-
 - a. Gaze Fashion Trade Limited (Wholly owned Indian subsidiary),
 - b. Gist Minerals Technologies Limited (Wholly owned Indian subsidiary)
 - c. Taanj Quartz INC (Wholly Owned Overseas Subsidiary),
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and.
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the Quarter and year ended March 31,2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the



Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient an appropriate to provide a basis of our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

This Statement which includes consolidated financial results is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors for issuance. The Statement has been compiled from the audited consolidated financial statements for the Quarter and year ended March 31, 2026. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS. prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company. as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

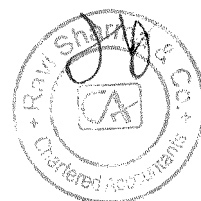


Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error. and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks. and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Statements.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. We did not audit the financial statements of two Indian subsidiaries and one overseas subsidiary included in the consolidated financial results whose financial information reflect total assets of Rs.27217.40 lacs, total revenue of Rs.644.89 lacs and total net profit after tax of Rs.2.92 lacs for the year ended March 31, 2026 as considered in consolidated financial results. These financial statements have been audited by other auditors/ independent firm of accountants whose reports have been furnished to us by the other auditors/ independent firms of accountants/ management and our opinion on the consolidated financial results, 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/ independent firms of accountants and the procedures performed by us



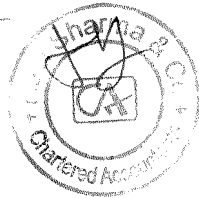
2. The Statement includes the consolidated financial results for the Quarter and Year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the publish year to date figures up to the third quarter ended 31st December 2025 which were subjected to limited review by us.

For Ravi Sharma & Co.
Chartered Accountants
FRN: 0015143C

(CA Harish Kumar)
Partner

M.No. 421105

UDIN: 26421105 TOKNP08584



Date: 28th May 2026

Place: Udaipur

Pacific Industries Limited
Audited Consolidated Balance Sheet as at 31st March 2026

S. No.	Particulars	(Rupees in Lakhs)	
		As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment	9,929.33	10,636.96
	(b) Capital work-in-progress	63.61	57.36
	(c) Other Intangible Asset	0.11	0.11
	(d) Financial Assets		
	(i) Investments	12,503.22	12,556.35
	(ii) Loans & Advances	3,161.68	3,106.26
	(e) Other non-current assets	5,935.39	6,049.69
	Total Non-current Asset	31,593.34	32,406.73
(2)	Current assets		
	(a) Inventories	4,844.44	5,417.17
	(b) Financial Assets		
	(i) Investments	7,028.81	7,708.51
	(ii) Trade Receivable	2,486.84	5,463.78
	(iii) Cash and Cash equivalents	162.91	341.55
	(iv) Other Bank Balances	3,388.89	3,287.20
	(v) Loans & Advances	3,088.53	1,038.50
	(vi) Other Financial Asset	-	5.64
	(c) Other current assets	2,627.41	3,148.54
	Total Current Asset	23,627.83	26,410.88
	Total Assets	55,221.17	58,817.62
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share capital	689.27	689.27
	(b) Other Equity	43,640.53	43,474.04
	Total Equity	44,329.80	44,163.31
(2)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,941.29	1,883.24
	(b) Provisions	212.25	199.32
	(c) Deferred tax liabilities (Net)	564.28	545.57
	Total Non-current Liabilities	2,717.82	2,628.13
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,978.92	5,425.11
	(ii) Trade Payables		
	(A) Micro & Small Enterprises	367.07	560.26
	(B) Other than Micro & Small Enterprises	2,278.86	4,788.99
	(iii) Other Financial Liabilities	359.79	311.55
	(b) Other current liabilities	1,002.72	505.69
	(c) Provisions	162.01	161.88
	(d) Current tax liabilities (net)	24.18	272.71
	Total Current Liabilities	8,173.55	12,026.18
	Total Liabilities	10,891.37	14,654.31
	Total Equity and Liabilities	55,221.17	58,817.62

By order of the Board
For PACIFIC INDUSTRIES LIMITED

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

SACHIN SHAH
(COMPANY SECRETARY)
(PAN: CFLPS2451B)

Date : 28th May 2026
Place : Udaipur

PACIFIC INDUSTRIES LIMITED
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED MARCH 31, 2026

S. No.	PARTICULARS	(Rs. In Lakhs, Except Per Share Data)				
		Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
	Income					
I	a) Revenue from operations	3,853.26	2,668.82	5,960.72	15,446.68	24,445.17
II	b) Other Income	183.28	131.18	272.53	650.20	1,266.47
III	Total Income (I+II)	4,036.53	2,800.00	6,233.25	16,096.87	25,711.64
IV	Expenses					
	a) Cost of materials consumed (Including Consumables)	2,092.67	1,567.93	2,064.54	8,712.25	15,478.49
	b) Purchases of Stock-in-trade	225.84	119.61	2,350.92	603.40	2,715.81
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	493.19	(335.41)	(57.59)	792.59	(676.23)
	d) Employee benefits expenses	252.91	251.37	328.71	1,064.81	1,253.64
	e) Finance Cost	95.02	96.93	135.05	400.08	578.03
	f) Depreciation and amortisation expenses	245.13	241.57	250.23	966.44	1,005.37
	g) Other expenses	574.26	926.41	933.90	3,404.54	4,393.96
	Total Expenses	3,979.03	2,868.40	6,005.77	15,944.11	24,749.08
V	Profit before exceptional Items and Tax (III-IV)	57.50	(68.40)	227.47	152.76	962.56
VI	Exceptional Items	-	-	-	-	-
VII	Profit before tax (V-VI)	57.50	(68.40)	227.47	152.76	962.56
VIII	Tax Expense					
	(1) Current Tax	(24.30)	(7.15)	(9.91)	24.18	192.36
	(2) Deferred Tax and Other Taxes	45.02	(98.16)	6.14	(70.35)	5.44
IX	Net Profit for the period (VII-VIII)	36.79	36.91	231.24	198.93	764.76
X	Other Comprehensive Income					
	(i) Items that will not be reclassified to Profit or Loss, net of tax	(55.88)	(0.76)	24.49	(32.44)	32.28
	(ii) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-	-
XI	Total Income for the period (IX+X)	(19.08)	36.15	255.72	166.49	797.04
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	689.27	689.27	689.27	689.27	689.27
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year				43640.53	43474.04
XIII	Earning Per Share in INR					
	a) Basic	0.53	0.54	3.35	2.89	11.10
	b) Diluted	0.53	0.54	3.35	2.89	11.10

**By order of the Board
For PACIFIC INDUSTRIES LIMITED**


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


SACHIN SHAH
(COMPANY SECRETARY)
(PAN: CFLPS2451B)

Date : 28th May 2026

Place : Udaipur

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 Audited Consolidated Cash Flow Statement for the year ended 31st March, 2026 (Rupees in Lakhs)		
	Year ended 31st March 2026	Year ended 31st March 2025
A.		
Cash flow from Operating Activities		
Profit before income tax	152.76	962.56
Adjustment for		
Depreciation and amortisation expenses	966.44	1,005.37
Profit on sale of Fixed Assets	15.21	26.49
Finance Costs	400.08	578.03
Actuarial Gain/ (Loss)	9.14	(11.20)
Interest Income	(552.13)	(936.44)
Change in operating assets and liabilities		
(Increase) in Inventories	572.74	(831.88)
(Increase)/Decrease in Trade receivables	2,976.94	(454.38)
(Increase)/Decrease in financial assets	5.64	(5.64)
(Increase)/Decrease in Other Current Assets	362.99	(722.85)
(Increase)/Decrease in Loans & Advances	(2,050.03)	(907.29)
Increase/(Decrease) in Provisions	3.93	59.60
Increase/(Decrease) in Trade Payables	(2,703.32)	412.19
Increase/(Decrease) in Other Current Liabilities	497.03	144.94
Increase/(Decrease) in Other Financial Liabilities	46.66	95.03
Cash generated from operations	704.08	(585.47)
Less : Income Tax paid	25.52	275.36
Net cash flow from operating activities	678.56	(860.83)
B.		
Cash flow from Investing Activities		
Purchase of Fixed Assets	(368.76)	(609.01)
Sale of Fixed Assets	90.06	143.98
(Increase)/Decrease in Fixed Deposits	(101.69)	1,176.66
(Increase)/Decrease in Long term Loans & advances	(55.42)	10,662.43
(Increase)/Decrease in Other Non-current Assets	114.31	(4,292.56)
(Purchase)/Sale of Investments	700.39	(8,697.75)
Interest Income	552.13	936.44
Net cash flow from investing activities	931.02	(679.81)
C.		
Cash flow from financing activities		
Increase in Long Term Borrowings	58.05	661.81
Increase in Short Term Borrowings	(1,446.19)	1,611.88
Finance Costs	(400.08)	(578.03)
Net cash flow from financing activities	(1,788.22)	1,695.66
Net increase / (decrease) in cash and cash equivalents	(178.64)	155.02
Cash and cash equivalents at the beginning of the year	341.55	186.53
Cash and cash equivalents at the end of the year	162.91	341.55
By order of the Board For PACIFIC INDUSTRIES LIMITED  J.P. AGARWAL (Chairman & Managing Director) [DIN 00386183]  SACHIN SHAH (COMPANY SECRETARY) (PAN: CFLPS2451B) Date : 28th May 2026 Place: Udaipur		

Notes to Consolidated Financial Results of PACIFIC INDUSTRIES LIMITED

- 1 These Audited Consolidated Financial Results for the quarter and Year ended 31st March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meeting held on 28th May 2026
- 2 These Audited 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 The company operates in a single business segment, and no additional segment qualifies as a material reportable segment under Ind AS 108, Accordingly, separate segment disclosures are not required.
- 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 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 Pacific Industries Limited and certain records were seized by Income Tax Department. Assessment in this regard is completed by the Income Tax Department and company has filed appeal before ITAT/CIT (Appeals) against the demand raised by the Income Tax Department. The matter is pending before CIT (Appeals)/ITAT.
- 7 MAT Credit entitlement of Rs. 90.46 lacs of earlier years not recognised, due to lack of virtual certainty, has been recognised in the current year and utilised against the Tax liability.
- 8 On November 21, 2025, the Government of India notified the four Labour Codes -the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & there is no material impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments as needed.
- 9 The Company has following three subsidiaries, and their financial results have been consolidated and included in the accompanying financial Results :-
 - (i) Gist Minerals Technologies Limited
 - (ii) Gaze Fashiontrade Limited
 - (iii) Taanj Quartz INC

By order of the Board
For Pacific Industries Limited



Date: 28th May 2026
Place: Udaipur

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

SACHIN SHAH
COMPANY SECRETARY
PAN: CFLPS2451B