

GRAND OAK CANYONS DISTILLERY LIMITED

(Formerly known as Pacheli Industrial Finance Limited)

Regd Office: C-001, Prathamesh Horizon, New Link Road, Borivali (W) Mumbai-400092
Corp. Office: J-71, Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, New
Delhi, India, 110062

CIN: L74110MH1985PLC037772, Email Id: pacheliindustrialfinance@gmail.com,

Website: <https://www.pifl.in/>, Contact no: 8294697644

Date: 12.08.2025

To,
The Department of Corporate Service
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

SCRIP CODE: 523862 (GRAND OAK CANYONS DISTILLERY LIMITED) (Formerly known as Pacheli Industrial Finance Limited) EQ ISIN- INE926B01016.

Subject: Outcome of Meeting of Board of Directors held on Tuesday, 12th August, 2025 at pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the provisions of **Regulation 30** and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Company was held today i.e. **Tuesday, 12th August, 2025**, which commenced at **05:15 P.M. and concluded at 05:45 P.M** at the Corporate Office of the Company at **J-71, Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, , New Delhi, Delhi, India, 110062.**

1. UNAUDITED FINANCIAL RESULTS

The Board of Directors have considered and approved the Unaudited Financial Results along with Limited Review Report thereon for the quarter ended on June 30th, 2025. In this regard, please find enclosed herewith the Unaudited Financial Results along with Limited Review Report for the quarter ended on June 30th, 2025 pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said Unaudited quarterly financial results along with Limited Review Report by Statutory auditor of the company is enclosed herewith.

2. STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Right Issue or Preferential Issue, etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

GRAND OAK CANYONS DISTILLERY LIMITED

(Formerly known as Pacheli Industrial Finance Limited)

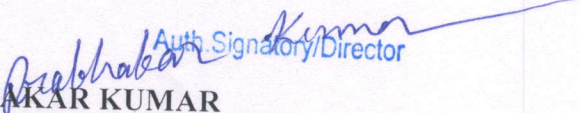
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You are requested to take the above on your records and acknowledge the same.

For and on behalf of Board of Directors
GRAND OAK CANYONS DISTILLERY LIMITED

For Grand Oak Canyons Distillery Limited


Auth. Signatory/Director
PRABHAAKAR KUMAR
Managing Director
DIN: 11219679

Date: 12-08-2025
Place: New Delhi

Encl: As attached

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2025 - IND-AS COMPLIANT (NON NBFC)
(IN LACS)

Particulars		Three Months Ended			Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
		01.04.2025 to 30.06.2025 ()	01.01.2025 to 31.03.2025 ()	01.04.2024 to 30.06.2024 ()	01.04.2024 to 31.03.2025 ()
		Unaudited	Audited	Unaudited	Audited
	Income:				
I	Revenue from operations	-	-	7.65	7.65
II	Other Income	7.72	0.27	-	0.27
III	Total Income	7.72	0.27	7.65	7.92
IV	Expenses				
	Cost of Materials consumed	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods	-	-	-	-
	work-in-progress and Stock-in-Trade	-	-	-	-
	Employee benefits expense	1.35	0.28	0.30	1.48
	Finance costs	0.00	-	-	-
	Depreciation and amortisation expense	-	-	-	-
	Other expenses	10.59	4.18	6.87	507.05
	Total expenses	11.94	4.46	7.17	508.53
V	Profit/(loss) before exceptional items and tax (I- IV)	(4.22)	(4.19)	0.49	(500.61)
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax(V-VI)	(4.22)	(4.19)	0.49	(500.61)
VIII	Extra ordinary item	-	-	-	-
IX	Profit Before Tax (VII-VIII)	(4.22)	(4.19)	0.49	(500.61)
X	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	-	-	-
	(3) Excess Provision of earlier Year	-	-	-	-
	Total tax expenses	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	(4.22)	(4.19)	0.49	(500.61)
XII	Profit/(loss) from discontinued operations	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit/(loss) for the period (XI+XIV)	(4.22)	(4.19)	0.49	(500.61)
XVI	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV	Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(4.22)	(4.19)	0.49	(500.61)
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	51,888.36	51,888.36	373.21	51,888.36
XVII	Earnings per equity share (for continuing operation):				
	(1) Basic	(0.00)	(0.00)	0.01	(0.10)
	(2) Diluted	(0.00)	(0.00)	0.01	(0.10)
XVIII	Earnings per equity share (for discontinued operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
	See accompanying note to the financial results				

Notes :

- (1) The above unaudited financial results for the quarter and Financial quarter ended 30th June 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12.08.2025.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The statutory auditors have carried out the audit on the above results for Quarter and financial quarter ended 30th June 2025. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliers :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA
- (6) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of

GRAND OAK CANYONS DISTILLERY LIMITED

(FORMERLY KNOWN AS PACHELI INDUSTRIAL FINANCE LIMITED)

For Grand Oak Canyons Distillery Limited

PRABHAKAR KUMAR

Managing Director

DIN: 11219679

Date: 12.08.2025

Place: New Delhi

For Grand Oak Canyons Distillery Limited

RAKESH AGGARWAL

(CFO)

Auth. Signatory/Director

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th JUNE, 2025 - IND-AS COMPLIANT (NON NBFC)

	Particulars	Three Months Ended			Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
		01.04.2025 to 30.06.2025 (₹) Unaudited	01.01.2025 to 31.03.2025 (₹) Audited	01.04.2024 to 30.06.2024 (₹) Unaudited	01.04.2024 to 31.03.2025 (₹) Audited
	Revenue from operations				
	Interest Income	7.72	-	7.65	7.65
	Sale of shares	-	-	-	-
	Sale of services	-	-	-	-
	Others (to be specified)	-	0.27	-	0.27
I	Total Income	7.72	0.27	7.65	7.92
	Expenses				
	Finance Costs	0.00	-	-	-
	Fees and commission expense	-	-	-	-
	Net loss on fair value changes	-	-	-	-
	Impairment on financial instruments	-	-	-	-
	Cost of materials consumed	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-
	Employee Benefits Expenses	1.35	0.28	0.30	1.48
	Depreciation, amortization and impairment	-	-	-	-
	Others expenses (to be specified)	10.59	4.18	6.87	507.05
II	Total expenses	11.94	4.46	7.17	508.53
III	Profit/(loss) before exceptional items and tax (I- II)	(4.22)	(4.19)	0.49	(500.61)
IV	Exceptional Items				
V	Profit/(loss) before tax(III-IV)	(4.22)	(4.19)	0.49	(500.61)
	Shares in Associate Company	(0.23)	(4.71)	-	(18.07)
VI	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	-	-	-
	Total tax expenses	-	-	-	-
VII	Profit (Loss) for the period from continuing operations (V- VI)	(4.45)	(8.90)	0.49	(518.67)
VIII	Profit/(loss) from discontinued operations	-	-	-	-
IX	Tax expense of discontinued operations	-	-	-	-
X	Profit/(loss) from Discontinued operations (after tax) (VII- IX)	-	-	-	-
XI	Profit/(loss) for the period (VII+X)	(4.45)	(8.90)	0.49	(518.67)
XII	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-
XIII	Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(4.45)	(8.90)	0.49	(518.67)
XIV	Paid up equity share capital (Face value Rs. 10/- per share)	51,888.36	51,888.36	373.21	51,888.36
XV	Earnings per equity share (for continuing operation):				
	(1) Basic	(0.00)	(0.00)	0.01	(0.10)
	(2) Diluted	(0.00)	(0.00)	0.01	(0.10)
XVI	Earnings per equity share (for discontinued operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
	See accompanying note to the financial results				

Notes :

- (1) The above unaudited financial results for the quarter and Financial quarter ended 30th June 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12.08.2025.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The statutory auditors have carried out the audit on the above results for Quarter and financial quarter ended 30th June 2025. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA
- (6) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of

GRAND OAK CANYONS DISTILLERY LIMITED

(FORMERLY KNOWN AS PACHELI INDUSTRIAL FIANANCE LIMITED)

For Grand Oak Canyons Distillery Limited

PRABHAKAR KUMAR

Managing Director

DIN: 11219679

Date: 12.08.2025

Place: New Delhi

For Grand Oak Canyons Distillery Limited

RAKESH AGGARWAL

(CFO)

Auth. Signatory/Director

Limited Review Report

Review report to Board of Directors of
GRAND OAK CANYONS DISTILLERY LIMITED
(Formerly known as Pacheli Industrial Finance Limited)

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30TH, 2025 OF GRAND OAK CANYONS DISTILLERY LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Grand Oak Canyons Distillery Limited** for the quarter ended 30.06.2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The preparation of the Statement 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 read with Rule 3 of Companies (India Accounting Standards) Rules, 2015 and the circular is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are free of any 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

Based on our review conducted as above, subject to the matter given in Emphasis of matter nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, which have not been prepared in accordance with applicable accounting standards i.e. IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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 and SEBI Circular dated 05th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VRSK & ASSOCIATES (FRN:-011199N)
Chartered Accountants



CA RAHUL JAIN
Partner
Membership No.: - 099134
UDIN: 25099134BMJQDS6066
New Delhi, August 12, 2025

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INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF

GRAND OAK CANYONS DISTILLERY LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **GRAND OAK CANYONS DISTILLERY LIMITED** ("the parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit (loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30.06.2025 and for the period from 01.04.2025 to 30.06.2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30.06.2025 and the corresponding period from 01.04.2025 to 30.06.2025, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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. Our responsibility is to express a conclusion 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 by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
 - (i) Pelicon Finance & leasing Limited having 41.46 % shares
 - (ii) Worldlink Telecom Limited having 79.07 % shares
 - (iii) Euro Asia India Corporation Private Limited having 42.76%
 - (iv) Gunny Auto & Finance Private Limited having 28.91% shares
 - (v) VIP Leasing & Finance Private limited having 36.94% shares



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- (vi) Synergy Finlease Private Limited having 39.94 % shares
 - (vii) Geo Loan Plans India Private Limited having 49.89 % shares
 - (viii) GPN Associates Private Limited having 20.97 % shares
 - (ix) Lavender Holdings Private Limited having 22.62 % shares
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 4 below, nothing has come to our attention that causes us to believe that the accompanying Statement of consolidated financial results, which have not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VRSK & ASSOCIATES (FRN:-011199N)
Chartered Accountants



CA RAHUL JAIN
Partner

Membership No.:- 099134
UDIN: 25099134BMJQDS6066
New Delhi, August 12, 2025

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To,
The Manager
The Department of Corporate Service
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

Date: 12.08.2025

SCRIP CODE: 523862 (GRAND OAK CANYONS DISTILLERY LIMITED) (Formerly known as Pacheli Industrial Finance Limited) EQ ISIN- INE926B01016.

Subject: Undertaking for Non-Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter ended on 30th June, 2025

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) for quarter ended on June 30th, 2025 for public issue, rights issue, preferential issue etc. –

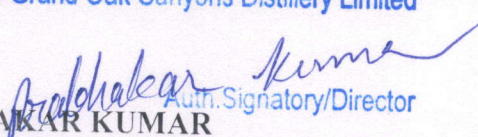
- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Mr. Prabhakar Kumar, Managing Director** of **GRAND OAK CANYONS DISTILLERY LIMITED** hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is **not applicable** to the company as the company **has not issued** share by way of preferential allotment or any issue for the quarter ended on June 30th, 2025.

You are requested to take the above on your records and acknowledge the same.

Thanking You.

For & on the behalf of Board of Directors of
GRAND OAK CANYONS DISTILLERY LIMITED
For Grand Oak Canyons Distillery Limited


PRABHAKAR KUMAR
Managing Director
DIN: 11219679

Auth. Signatory/Director

Date: 12-08-2025
Place: New Delhi
Encl: As attached