

GRAND OAK CANYONS DISTILLERY LIMITED

(Formerly known as Pacheli Industrial Finance Limited)

Regd Office: 3RD FLOOR, A321, MASTER MIND 4, ROYAL PALMS, GOREGAON (EAST), MUMBAI, NagariNiwara, Mumbai, Goregaon East, Maharashtra, India, 400065

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:10.10.2026

To,

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

SCRIPT CODE: 523862
EQ - ISIN - INE926B01016

Subject: Outcome of Meeting of Board of Directors held on 10th October, 2026 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. **Saturday, 10th October, 2026**, which commenced at **04:10 P.M. and concluded at 04:40 P.M** at the Corporate Address of the Company at **J-71, Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, New Delhi, India, 110062**

1. UN-AUDITED FINANCIAL RESULTS

The Board of Director have considered and approved the Un-Audited Financial Results along with Limited Review Report thereon for quarter and half year ended on September 30th, 2026. In this regard, please find enclosed herewith the Un-Audited Financial Results along with Limited Review Report for the quarter and half year ended on September 30th, 2026 pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said Un-audited quarterly and half yearly 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 Company has approved the issue of 206,70,00,000 Unlisted Non-Convertible Preference shares amounting to Rs 2,067,00,00,000. The allotment process is yet to be completed and Form PAS-3 has not been filed with the Registrar of Companies. Accordingly, the proposed issue has not yet been completed and hence there is **no deviation or variation** in the utilization of the proceeds raised through the issue of preference shares from the objects stated in the Explanatory Statement to the notice of the General Meeting / Offer Document.

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

PRABH
AKAR
KUMAR

Digitally signed by PRABHAKAR KUMAR
DN: cn=PR, o=Personal, postalCode=811112, st=Jharkhand, street=BHAR-811112, 2.5.4.20=36c963376467643213ee76dec271c1ba8f883802922080a5d6a1a, serialNumber=713c98af0070a86f25359de84b6d15ced0700c80de1c2a3558b4330594c, email=prabhakar.starlit@gmail.com, cn=PRABHAKAR KUMAR
Date: 2026.10.10 19:12:30 +05'30'

Prabhakar Kumar
Managing Director
DIN: 11219679

Encl: As attached

Statement of Asset and Liabilities

(₹ IN LAKHS)

	Particulars	01.04.2026 30.09.2026 (Unaudited)	01.04.2025 31.03.2026 Audited
A	ASSETS		
1	Non-Current assets		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants		
	Non-Current Financial Assets		
	Non current Investment	27,774.76	305,244.35
	Trade receivables-Non current		
	Loans, Non Current	264.89	40,357.48
	Other Non Current Financial Assets		
	Total Non-Current Financial Assets	28,039.65	345,601.83
	Deferred tax assets (net)		
	Other non-current assets		
	Total non-current assets	28,039.65	345,601.83
2	Current assets		
	Inventories	19,969.81	4,347.81
	Current Financial Assets		
	Current Investment		
	Trade receivables-current	256,272.92	0.06
	Cash and Cash Equivalent	2.28	5.46
	Bank balance other than cash and cash equivalent		
	Loans, Current		
	Other current financial assets		
	Total current financial assets	276,245.01	4,353.33
	Current tax assets (net)		
	Other current assets	7.93	7.69
	Total current assets	276,252.94	4,361.02
	Total Assets	304,292.59	349,962.85
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	258,588.36	51,888.36
	(b) Other Equity	33,067.70	33,072.33
	Total Equity	291,656.06	84,960.69
2	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	12,635.82	265,000.00
	Trade payables		
	Other financial liabilities		
	Total Non-current Financial Liabilities	12,635.82	265,000.00
	Provisions		
	Deferred tax liabilities (Net)		
	Other non current liabilities		
	Total non current liabilities	-	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings		
	Trade payables		
	Other financial liabilities		
	Total Current Financial Liabilities	0.13	1.58
	Other current liabilities		
	Provisions		
	Current Tax Liabilities (Net)	0.58	0.58
	Total current liabilities	0.71	2.16
	Total equity and liabilities	304,292.59	349,962.85

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

Auth. Signatory/Director

PRA BHAKAR KUMAR
MANAGING DIRECTOR
DIN : 11219679
Date: 10/10/2026
Place: New Delhi

GRAND OAK CANYONS DISTILLERY LIMITED

(FORMERLY KNOWN AS PACHELI INDUSTRIAL FINANCE LIMITED)

CIN:L74110MH1985PLC037772

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Email ID- pacheлиндустриalfinance@gmail.com, Website-www.pifl.in

Contact no: +91 9217715630

STATEMENT OF STANDALON UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2026 - IND-AS COMPLIANT (NON NBFC)

(₹ IN LAKHS)

Particulars		Three Months Ended			SIX Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT YEAR TO DATE	CORRESPONDING YEAR TO DATE	FIGURES FOR PREVIOUS YEAR
		01.07.2026 to 30.09.2026	01.04.2026 to 30.06.2026	01.07.2025 to 30.09.2025	01.04.2026 to 30.09.2026	01.04.2025 to 30.09.2025	01.04.2025 to 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	24,478.00	7.65	7.13	24,485.65	14.84	25.08
II	Other income	-	-	-	-	-	2.29
III	Total Income	24,478.00	7.65	7.13	24,485.65	14.84	27.37
IV	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	40,100.00	-	-	40,100.00	-	4,347.81
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(15,622.00)	-	-	(15,622.00)	-	(4,347.81)
	Employee benefits expense	1.20	0.80	1.36	2.00	2.71	3.25
	Finance costs	0.22	-	-	0.22	0.00	0.00
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	1.46	8.60	2.09	10.06	12.68	18.76
	Total expenses	24,480.88	9.40	3.45	24,490.28	15.39	22.01
V	Profit/(loss) before exceptional items and tax (I-IV)	(2.88)	(1.75)	3.67	(4.63)	(0.55)	5.36
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)	(2.88)	(1.75)	3.67	(4.63)	(0.55)	5.36
VIII	Extra ordinary item	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	(2.88)	(1.75)	3.67	(4.63)	(0.55)	5.36
X	Tax expense:	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	-	(2.69)
	(2) Deferred tax	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	(2.69)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	(2.88)	(1.75)	3.67	(4.63)	(0.55)	8.04
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)	(2.88)	(1.75)	3.67	(4.63)	(0.55)	8.04
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 reclassified 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)	(2.88)	(1.75)	3.67	(4.63)	(0.55)	8.04
XVI	Paid up equity share capital (Face value Rs. 10/- per share for quarter and year ended.	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.00)	(0.00)	0.00	(0.00)	(0.00)	0.00
	(2) Diluted	(0.00)	(0.00)	0.00	(0.00)	(0.00)	0.00
XVIII	Earnings per equity share (for discontinued						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						

For Grand Oak Canyons Distillery Limited

Brabhakar
Auth. Signatory/Director

Notes :

- (1) The above Unaudited financial results for the quarter and Half Yearly ended 30th September 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 10/10/2026
- (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.
- (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 Limited Review report have carried out on the above results for Quarter ended 30th September 2026. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) 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
(FORMERLLY KNOWN AS PACHELI INDUSTRIAL FIANANCE LIMITED)

For Grand Oak Canyons Distillery Limited

Prabhakar Kumar

Auth. Signatory/Director

PRABHAKAR KUMAR
MANAGING DIRECTOR
DIN : 11219679
Date: 10/10/2026
Place: New Delhi

GRAND OAK CANYONS DISTILLERY LIMITED

(FORMERLY KNOWN AS PACHELI INDUSTRIAL FINANCE LIMITED)

CIN:L74110MH1985PLC037772

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 Corporate Off: J-71, Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai New Delhi- 110062
 Email ID- pacheliindustrialfinance@gmail.com, Website-www.pifl.in
 Contact no: +91 9217715630

Statement of Unaudited Cash Flows for Quarter & Six Months Ended on 30th September 2026

(₹ In Lacs)

Particulars	01.04.2026 30.09.2026	01.04.2025 30.09.2025
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	(4.63)	(0.55)
Adjustments for:		
Depreciation		
Provision for income tax		
Deferred tax		
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(256,272.86)	-
(Increase) / Decrease in Inventories	(15,622.00)	
(Increase) / Decrease in other current assets	(0.25)	(0.44)
Increase / (Decrease) in trade payables	-	(3.97)
Increase / (Decrease) in other current liabilities	(1.45)	7.76
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	(271,901.19)	2.81
Cash flows from investing activities		
Business acquisitions, net of cash acquired	277,469.58	-
sale/ purchase of shares	40,092.59	(2.70)
Payment / receipts of loan & advance	317,562.18	(2.70)
Net cash used in investing activities		
Cash flows from financing activities		
Proceeds from issue of share capital		
Proceeds from issue of Preference Capital share capital	206,700.00	
Repayment of Borrowings	(252,364.18)	-
Net cash used in financing activities	(45,664.18)	-
Net increase in cash and cash equivalents	(3.19)	0.11
Cash and cash equivalents at beginning of period	5.46	2.66
Cash and cash equivalents at end of period	2.28	2.77

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
 Auth. Signatory/Director

PRABHAKAR KUMAR
MANAGING DIRECTOR
 DIN : 11219679
 Date: 10/10/2026
 Place: New Delhi

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 SEPTEMBER 30TH, 2026 OF GRAND OAK CANYONS DISTILLERY LIMITED

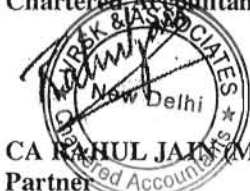
We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Grand Oak Canyons Distillery Limited** for the quarter ended 30.09.2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to 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 we are of the opinion 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. However, nothing has come to our attention which causes us to believe that the accompanying statement of unaudited standalone financial results do not disclosed the information required to be disclosed ins terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05th July, 2016, or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies including the manner in which it is to be disclosed, or that it contains any material misstatement except Interest on loan taken is not provided.

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



CA RAHUL JAIN (M.NO: 099134)

Partner

UDIN: 26099134APWPUS2230

New Delhi, October 10, 2026

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42, Ward No.18, Basti
Pura, Arya Nagar, Rohtak-
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casmittal@gmail.com

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Rohini Office
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Delhi-110085
Ph.+91.9310203089
rrjc_delhi@yahoo.co.in

Statement of Asset and Liabilities

(₹ IN LAKHS)

Particulars		01.04.2026 30.09.2026 (Unaudited)	01.04.2025 31.03.2026 Audited
A	ASSETS		
1	Non-Current assets		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants		
	Non-Current Financial Assets		
	Non-current Investment	27,773.50	305,227.18
	Trade receivables-Non current		
	Loans, Non Current	264.89	40,357.48
	Other Non Current Financial Assets		
	Total Non-Current Financial Assets	28,038.39	345,584.66
	Deferred tax assets (net)		
	Other non-current assets		
	Total non-current assets	28,038.39	345,584.66
2	Current assets		
	Inventories	19,969.81	4,347.81
	Current Financial Assets		
	Current Investment		
	Trade receivables-current	256,272.92	0.06
	Cash and Cash Equivalent	2.28	5.46
	Bank balance other than cash and cash equivalent		
	Loans, Current		
	Other current financial assets		
	Total current financial assets	276,245.01	4,353.33
	Current tax assets (net)		
	Other current assets	7.93	7.69
	Total current assets	276,252.94	4,361.02
	Total Assets	304,291.33	349,945.68
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	258,588.36	51,888.36
	(b) Other Equity	33,066.44	33,055.16
	Total Equity	291,654.80	84,943.52
2	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	12,635.82	265,000.00
	Trade payables		
	Other financial liabilities		
	Total Non-current Financial Liabilities	12,635.82	265,000.00
	Provisions		
	Deferred tax liabilities (Net)		
	Other non current liabilities		
	Total non current liabilities	-	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings		
	Trade payables		
	Other financial liabilities		
	Total Current Financial Liabilities	0.13	1.58
	Other current liabilities		
	Provisions		
	Current Tax Liabilities (Net)	0.58	0.58
	Total current liabilities	0.71	2.16
	Total equity and liabilities	304,291.33	349,945.68

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

Praabha Kumar

Auth. Signatory/Director

PRAABHAKAR KUMAR
MANAGING DIRECTOR
DIN : 11219679
Date: 10/10/2026
Place: New Delhi

GRAND OAK CANYONS DISTILLERY LIMITED

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CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2026 - IND-AS COMPLIANT (NON NBFC)

(₹ IN LAKHS)

Particulars		Three Months Ended			SIX Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT YEAR TO DATE	CORRESPONDING YEAR TO DATE	FIGURES FOR PREVIOUS YEAR
		01.07.2026 to 30.09.2026	01.04.2026 to 30.06.2026	01.07.2025 to 30.09.2025	01.04.2026 to 30.09.2026	01.04.2025 to 30.09.2025	01.04.2025 to 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from opertaions	24,478.00	7.65	7.13	24,485.65	14.84	25.08
II	Other income	-	-	-	-	-	2.29
III	Total Income	24,478.00	7.65	7.13	24,485.65	14.84	27.37
IV	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	40,100.00	-	-	40,100.00	-	4,347.81
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(15,622.00)	-	-	(15,622.00)	-	(4,347.81)
	Employee benefits expense	1.20	0.80	1.36	2.00	2.71	3.25
	Finance costs	0.22	-	-	0.22	0.00	0.00
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	1.46	8.60	2.09	10.06	12.68	18.76
	Total expenses	24,480.88	9.40	3.45	24,490.28	15.39	22.01
V	Profit/(loss) before exceptional items and tax (I-IV)	(2.88)	(1.75)	3.67	(4.63)	(0.55)	5.36
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax(V-VI)	(2.88)	(1.75)	3.67	(4.63)	(0.55)	5.36
VIII	Shares in Associates company	519.74	(500.98)	482.31	18.76	2,017.12	0.90
IX	Profit Before Tax (VII-VIII)	516.85	(502.73)	485.98	14.12	2,016.57	6.26
X	Tax expense:	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	-	(2.69)
	(2) Deferred tax	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	(2.69)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	516.85	(502.73)	485.98	14.12	2,016.57	8.94
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)	516.85	(502.73)	485.98	14.12	2,016.57	8.94
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)	516.85	(502.73)	485.98	14.12	2,016.57	8.94
XVI	Paid up equity share capital (Face value Rs. 10/- per share for quarter and year ended.	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.10	(0.10)	0.09	0.00	0.39	0.00
	(2) Diluted	0.10	(0.10)	0.09	0.00	0.39	0.00
XVIII	Earnings per equity share (for discontinued						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						

For Grand Oak Canyons Distillery Limited

Prabhatkumar

Auth. Signatory/Director

Notes :

- (1) The above Unaudited financial results for the quarter and Half Yearly ended 30th September 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 10/10/2026
- (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.
- (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 Limited Review report have carried out on the above results for Quarter ended 30th September 2026. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) 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
Auth. Signatory/Director

PRA BHAKAR KUMAR
MANAGING DIRECTOR
DIN : 11219679
Date: 10/10/2026
Place: New Delhi

GRAND OAK CANYONS DISTILLERY LIMITED

(FORMERLY KNOWN AS PACHELI INDUSTRIAL FIANANCE LIMITED)

CIN:L74110MH1985PLC037772

Regd. Off: 3Rd Floor, A321, Master Mind 4, Royal Palms, Goregaon (East), Nagari Niwara Mumbai- 400065
 Corporate Off: J-71, Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai New Delhi- 110062
 Email ID- pacheliindustrialfinance@gmail.com, Website-www.pifl.in

Contact no: +91 9217715630

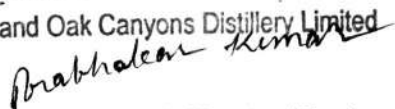
Consolidated Statement of Unaudited Cash Flows for Quarter & Six Months Ended on 30th September 2026

(₹ In Lacs)

Particulars	01.04.2026 30.09.2026	01.04.2025 30.09.2025
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	(4.63)	(0.55)
Adjustments for:		
Depreciation	15.91	
Other Equity Adjustment		
Provision for income tax		
Deferred tax		
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(256,272.86)	-
(Increase) / Decrease in Inventories	(15,622.00)	
(Increase) / Decrease in other current assets	(0.25)	(0.44)
Increase / (Decrease) in trade payables	-	(3.97)
Increase / (Decrease) in other current liabilities	(1.45)	7.76
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	(271,885.28)	2.81
Cash flows from investing activities		
Business acquisitions, net of cash acquired	277,453.67	-
sale/ purchase of shares	40,092.59	(2.70)
Payment / receipts of loan & advance	317,546.27	(2.70)
Net cash used in investing activities		
Cash flows from financing activities		
Proceeds from issue of share capital		-
Proceeds from issue of Preference Capital share capital	206,700.00	
Repayment of Borrowings	(252,364.18)	-
Net cash used in financing activities	(45,664.18)	-
Net increase in cash and cash equivalents	(3.19)	0.11
Cash and cash equivalents at beginning of period	5.46	2.66
Cash and cash equivalents at end of period	2.28	2.77

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



Auth. Signatory/Director

PRABHAKAR KUMAR
MANAGING DIRECTOR

DIN : 11219679

Date: 10/10/2026

Place: New Delhi

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 30.09.2026 and for the period from 01.07.2026 to 30.09.2026 ("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 30.09.2026 and the corresponding period from 01.07.2026 to 30.09.2026, 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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rrjc_delhi@yahoo.co.in

- (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 as above, subject to the matter given in Emphasis of matter we are of the opinion that the accompanying statement of unaudited consolidated financial statement 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. However nothing has come to our attention which causes us to believe that the accompanying statement of unaudited consolidated financial results do not disclosed the information required to be disclosed ins terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05th July, 2016, or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies including the manner in which it is to be disclosed, or that it contains any material misstatement except Interest on loan taken is not provided.

For VRSK & ASSOCIATES (FRN:-011199N)

Chartered Accountants



CA RAHUL JAIN (M.NO: 099134)

Partner

UDIN: 26099134APWPUS2230

New Delhi, October 10, 2026

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GRAND OAK CANYONS DISTILLERY LIMITED

(Formerly known as Pacheli Industrial Finance Limited)

Regd Office: 3RD FLOOR, A321, MASTER MIND 4, ROYAL PALMS, GOREGAON (EAST), MUMBAI, NagariNiwara,
Mumbai, Goregaon East, Maharashtra, India, 400065

Corp. Office: J-71, Lower Ground Floor, J Block Paryavaran Complex Ignou Road, Neb Sarai, New Delhi, 110062

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

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

Date: 10.10.2026

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

SCRIPT CODE: 523862
EQ - ISIN - INE926B01016

Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter and Half year ended on September 30th, 2026.

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 and Half year ended on September 30, 2026 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.

We would like to bring to your kind notice that the company got approved 206,70,00,000 Unlisted 2% Non-Convertible Preference shares on preferential basis amounting to Rs 2,067,00,00,000/- by the shareholders/members in the AGM held on 26/09/2026 but the issuance process has not been started yet.

In view of the aforesaid, I, the undersigned, 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 **not issued** any shares by way of public issue, right issue, preferential issue etc. for the quarter and Half year ended on September 30th 2026.

GRAND OAK CANYONS DISTILLERY LIMITED

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

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

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

Thanking You.

For and on behalf of Board of Directors

GRAND OAK CANYONS DISTILLERY LIMITED

PRABH
AKAR
KUMAR

Digitally signed by PRABHAKAR
KUMAR
DN: c=IN, o=Personal,
postalCode=811112,
l=Lakhisarai, st=Bihar,
street=BIHAR-811112,
2.5.4.20=38e59653c764f374d3f
213ee76decc717c1bafb9853b0
2f9220f9bafb64aa1b,
serialNumber=4713fc98af0070a
86f25359de94b6e15eced0700
c80de1c2a3558b74330504c,
email=prabhakar.starft@gmail.
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Date: 2026.10.10 19:13:30
+05'30'

Prabhakar Kumar
Managing Director
DIN: 11219679