

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: 14.11.2025

To,

The Manager
Department of Corporate Service
BSE Limited
P.J. Towers Dalal Street, Mumbai - 400001

SCRIP CODE: 523862 (GRAND OAK CANYONS DISTILLERY LIMITED) (FORMERLY KNOWN AS PACHELI INDUSTRIAL FINANCE LIMITED) EQ-ISIN- INE926B01016 .

Sub: Submission of Unaudited financial results of Grand Oak Canyons Distillery Limited (Formerly Known as Pacheli Industrial Finance Limited) for the quarter & half year ended on September 30, 2025 along with Limited Review Report thereon.

Dear Sir/Madam (s),

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

1. The unaudited financial results of **Grand Oak Canyons Distillery Limited** (Formerly known as Pacheli Industrial Finance Limited) ("the Company") for the quarter & half year ended on September 30, 2025, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on Friday, 14th November 2025 (which was commenced at 02:30 P.M. and concluded at 03:00 P.M.)
2. Limited Review Report dated 14th November 2025 issued by the Statutory Auditors of the Company, **M/S VRSK & ASSOCIATES**, on the aforesaid financial results of the Company for the quarter & half year ended on September 30, 2025, which was duly placed before the Board at the aforesaid meeting.

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**

PRABHAKAR
R KUMAR

**Prabhakar Kumar
Managing Director
DIN: 11219679**

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, 2025 OF GRAND OAK CANYONS DISTILLERY LIMITED

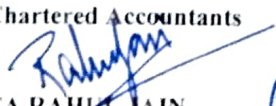
We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Grand Oak Canyons Distillery Limited** for the quarter ended 30.09.2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to 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: 25099134BMJQHM7845

New Delhi,

Date - November 14, 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 (FORMERLY KNOWN AS PACHELI INDUSTRIAL FINANCE 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 and half year ended 30.09.2025 and for the period from 01.07.2025 to 30.09.2025 ("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 and half year ended on 30.09.2025 and the corresponding period from 01.07.2025 to 30.09.2025, 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
 - (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 unaudited 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:- 25099134BMJQHM7849
Date :- 14th November, 2025
Place:- New Delhi



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2025 - IND-AS COMPLIANT (NON NBFC)

(IN LAC)

Particulars	Three Months Ended			Six Months Ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
	01.07.2025 to 30.09.2025 (¹)	01.04.2025 to 30.06.2025 (²)	01.07.2024 to 30.09.2024 (³)	01.04.2025 to 30.09.2025	01.04.2024 to 30.09.2024	01.04.2024 to 31.03.2025 (⁴)
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
Income:						
I Revenue from operations	7.13	7.72	-	14.84	7.65	7.65
II Other income	-	-	-	-	-	0.27
III Total Income	7.13	7.72	-	14.84	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	1.36	1.35	0.45	2.71	0.75	1.48
Finance costs	-	0.00	-	0.00	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	2.09	10.59	475.69	12.68	482.56	507.05
Total expenses	3.45	11.94	476.14	15.39	483.31	508.53
Total expenses	3.45	11.94	476.14	15.39	483.31	508.53
V Profit/(loss) before exceptional items and tax (I- IV)	3.67	(4.22)	(476.14)	(0.55)	(475.66)	(500.61)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before extraordinary items and tax(V-VI)	3.67	(4.22)	(476.14)	(0.55)	(475.66)	(500.61)
VIII Extra ordinary Item	-	-	-	-	-	-
IX Profit Before Tax (VII-VIII)	3.67	(4.22)	(476.14)	(0.55)	(475.66)	(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)	3.67	(4.22)	(476.14)	(0.55)	(475.66)	(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)	3.67	(4.22)	(476.14)	(0.55)	(475.66)	(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)	3.67	(4.22)	(476.14)	(0.55)	(475.66)	(500.61)
XVI Paid up equity share capital (Face value Rs. 10/ per share)	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36
Other Equity						
XVII Earnings per equity share (for continuing operation):						
(1) Basic	0.00	(0.00)	(0.09)	(0.00)	(0.09)	(0.10)
(2) Diluted	0.00	(0.00)	(0.09)	(0.00)	(0.09)	(0.10)
XVIII Earnings per equity share (for discontinued						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						

For Grand Oak Canyons Distillery Limited

Prathamesh
With Signatory/Director

Notes :

- 1 The above unaudited financial results for the quarter and Six months ended 30th September 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14-11-2025.
- 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 Limited review report have carried out on the above results for quarter and Six months ended 30th September 2025. 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

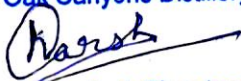
GRAND OAK CANYONS DISTILLERY LIMITED

For Grand Oak Canyons Distillery Limited

PRABHAKAR KUMAR
Managing Director
DIN: 11219679

Date : 14-11-2025
Place: New Delhi

For Grand Oak Canyons Distillery Limited



Auth. Signatory/Director

HARSH
DIRECTOR
DIN: 09021074

Statement of Asset and Liabilities

(IN LAC)

Particulars		01.04.2025 to 30.09.2025 (Unaudited)	01.04.2024 to 31.03.2025 (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	-	-
	Trade receivables-Non current	-	-
	Loans, Non Current	40,374.53	40,371.83
	Other Non Current Financial Assets		
	Total Non-Current Financial Assets	40,374.53	40,371.83
	Deferred tax assets (net)		
	Other non-current assets		
	Total non-current assets	40,374.53	40,371.83
2	Current assets		
	Inventories		
	Current Financial Assets		
	Current Investment	3,09,579.55	3,09,579.55
	Trade receivables-current	0.07	0.07
	Cash and Cash Equivalent	2.77	2.66
	Bank balance other than cash and cash equivalent		
	Loans, Current		
	Other current financial assets	-	-
	Total current financial assets	3,09,582.40	3,09,582.29
	Current tax assets (net)		
	Other current assets	7.33	6.89
	Total current assets	3,09,589.73	3,09,589.18
	Total Assets	3,49,964.26	3,49,961.02
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	51,888.36	51,888.36
	(b) Other Equity	33,063.74	33,064.29
	Total Equity	84,952.10	84,952.65
2	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings		-
	Trade payables		-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	-	-
	Provisions	-	-
	Deferred tax liabilities (Net)		-
	Other non current liabilities	-	-
	Total non current liabilities	-	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings	2,65,000.00	2,65,000.00
	Trade payables		
	Other financial liabilities	-	-
	Total Current Financial Liabilities	2,65,000.00	2,65,000.00
	Other current liabilities	8.90	5.11
	Provisions	3.27	3.27
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	2,65,012.17	2,65,008.37
	Total equity and liabilities	3,49,964.26	3,49,961.02

For and on behalf of board of directors of
GRAND OAK CANYONS DISTILLERY LIMITED

For Grand Oak Canyons Distillery Limited

PRABHAKAR KUMAR
Managing Director
DIN: 11219679

HARSH
DIRECTOR
DIN: 09021074

Date: 14-11-2025
Place: New Delhi

Auth. Signatory/Director

Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2025

(' IN LAC)

Particulars	01.04.2025 30.09.2025	01.04.2024 30.09.2024
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	(0.55)	(475.66)
Adjustments for:		
Depreciation		
Provision for income tax		
profit/(loss) on sale pf fixed assets		
Exceptional items		
Working capital changes:		
(Increase) / Decrease in other current assets	(0.44)	5,629.56
(Increase) / Decrease in Inventories		
(Increase) / Decrease in trade and other receivables		
(Increase) / Decrease in other non-current assets		
Increase / (Decrease) in trade payables	(3.97)	243.40
Increase / (Decrease) in short term borrowings		
Increase / (Decrease) in other current liabilities	7.76	(1.58)
Increase / (Decrease) in other financial liabilities		
Valuation of Investment by way of association		
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	2.81	5,395.72
Cash flows from Investing activities		
Purchase/Sale of property, plant and equipment	-	-
Loans & Advances Given/Received	(2.70)	
Purchase/ Sale of shares		(5,400.00)
Net cash used in Investing activities	(2.70)	(5,400.00)
Cash flows from financing activities		
Proceeds from equity share	-	84,999.99
Loans & Advances Given/Received	-	
Unsecured borrowings	-	(84,999.99)
Repayment of Car Loan	-	
Dividends paid	-	-
Net cash used in financing activities	-	-
Net increase in cash and cash equivalents	0.10	(4.28)
Cash and cash equivalents at beginning of period	2.66	6.86
Cash and cash equivalents at end of period	2.77	2.58

For and on behalf of board of directors of
GRAND OAK CANYONS DISTILLERY LIMITED

For Grand Oak Canyons Distillery Limited


Auth. Signatory/Director

PRABHAKAR KUMAR
Managing Director
DIN: 11219679

Date : 14-11-2025
Place: New Delhi

For Grand Oak Canyons Distillery Limited


Auth. Signatory/Director

HARSH
DIRECTOR
DIN: 09021074

GRAND OAK CANYONS DISTILLERY LIMITED
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Website: <https://www.pifl.in/>; Email Id: pachellindustrialfinance@gmail.com; Contact no: 8294697644
CIN: L74110MH1985PLC037772

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 30TH SEPTEMBER, 2025 - IND-AS COMPLIANT

Particulars			Three Months Ended			Six Months Ended		(` IN LAC)
			CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	Year Ended
			01.07.2025 to 30.09.2025 (`)	01.04.2025 to 30.06.2025 (`)	01.07.2024 to 30.09.2024 (`)	01.04.2025 to 30.09.2025 (`)	01.04.2024 to 30.09.2024 (`)	01.04.2024 to 31.03.2025 (`)
			unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:							
I	Revenue from operations		7.13	7.72	-	14.84	7.65	7.65
II	Other income		-	-	-	-	-	0.27
III	Total Income		7.13	7.72	-	14.84	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		1.36	1.35	0.45	2.71	0.75	1.48
	Finance costs		-	0.00	-	0.00	-	-
	Depreciation and amortisation expense		-	-	-	-	-	-
	Other expenses		2.09	10.59	475.69	12.68	482.56	507.05
	Total expenses		3.45	11.94	476.14	15.39	483.31	508.53
	Total expenses		3.45	11.94	476.14	15.39	483.31	508.53
V	Profit/(loss) before exceptional items and tax (I- IV)		3.67	(4.22)	(476.14)	(0.55)	(475.66)	(500.61)
VI	Exceptional Items		-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax(V-VI)		3.67	(4.22)	(476.14)	(0.55)	(475.66)	(500.61)
VIII	Shares in Associate Company		482.31	(0.23)	5.78	2,017.12	7.58	(18.07)
IX	Profit Before Tax (VII-VIII)		485.98	(4.45)	(470.36)	2,016.57	(468.08)	(518.67)
X	Tax expense:							
	(1) Current tax		-	-	-	-	-	-
	(2) Deferred tax		-	-	-	-	-	-
	Total tax expenses		-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)		485.98	(4.45)	(470.36)	2,016.57	(468.08)	(518.67)
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)		485.98	(4.45)	(470.36)	2,016.57	(468.08)	(518.67)
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)		485.98	(4.45)	(470.36)	2,016.57	(468.08)	(518.67)
XVI	Paid up equity share capital (Face value Rs. 10/- per share)		51,888.36	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36
	Other Equity							
XVII	Earnings per equity share (for continuing operation):							
	(1) Basic		0.09	(0.00)	(0.09)	0.39	(0.09)	(0.10)
	(2) Diluted		0.09	(0.00)	(0.09)	0.39	(0.09)	(0.10)
XVIII	Earnings per equity share (for discontinued							
	(1) Basic		-	-	-	-	-	-
	(2) Diluted		-	-	-	-	-	-
	See accompanying note to the financial results							

For Grand Oak Canyons Distillery Limited

Auth. Signatory/Director

Notes :

- (1) The above unaudited financial results for the quarter ended 30th September, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14-11-2025
- (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 limited review report on the above results for Quarter Ended September 30, 2025. 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

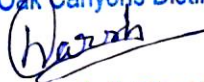
For Grand Oak Canyons Distillery Limited


Auth. Signatory/Director

PRABHAKAR KUMAR
Managing Director
DIN: 11219679

Date : 14-11-2025
Place: New Delhi

For Grand Oak Canyons Distillery Limited


Auth. Signatory/Director

HARSH
DIRECTOR
DIN: 09021074

Consolidated Statement of Asset and Liabilities

Particulars		01.04.2025 to 30.09.2025 (Unaudited)	01.04.2024 to 31.03.2025 (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		
	Trade receivables-Non current		
	Loans, Non Current	40,374.53	40,371.83
	Other Non Current Financial Assets	-	-
	Total Non-Current Financial Assets	40,374.53	40,371.83
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	40,374.53	40,371.83
2	Current assets		
	Inventories	-	-
	Current Financial Assets		
	Current Investment	3,11,578.60	3,09,561.49
	Trade receivables-current	0.07	0.07
	Cash and Cash Equivalent	2.77	2.66
	Bank balance other than cash and cash equivalent		
	Loans, Current		
	Other current financial assets	-	-
	Total current financial assets	3,11,581.45	3,09,564.23
	Current tax assets (net)	-	-
	Other current assets	7.33	6.89
	Total current assets	3,11,588.78	3,09,571.12
	Total Assets	3,51,963.31	3,49,942.95
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	51,888.36	51,888.36
	(b) Other Equity	35,062.79	33,046.22
	Total Equity	86,951.15	84,934.58
2	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings		
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	-	-
	Provisions	-	-
	Deferred tax liabilities (Net)		-
	Other non current liabilities	-	-
	Total non current liabilities	-	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings	2,65,000.00	2,65,000.00
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Current Financial Liabilities	2,65,000.00	2,65,000.00
	Other current liabilities	8.90	5.11
	Provisions	3.27	3.27
	Bank OD Account		
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	2,65,012.17	8.37
	Total equity and liabilities	3,51,963.31	3,49,942.95

For and on behalf of board of directors of
GRAND OAK CANYONS DISTILLERY LIMITED

For Grand Oak Canyons Distillery Limited

PRABHAKAR KUMAR
Managing Director
DIN: 11219679

Date : 14-11-2025
Place : New Delhi

For Grand Oak Canyons Distillery Limited

HARSH
DIRECTOR
Auth. Signatory/Director
DIN: 09021074

GRAND OAK CANYONS DISTILLERY LIMITED
(Formerly known as Pachell Industrial Finance Limited)
Regd Office: C-001, Prathamesh Horizon, New Link Road, Borivall (W), Mumbai-400092
Corp. Office: J-71, Lower Ground Floor, J Block Paryavaran Complex, IGNOU Road, Neb Sarai, New Delhi, 110062
Website: <https://www.pifl.in/>; Email Id: pachellindustrialfinance@gmail.com; Contact no: 8294697644
CIN: L74110MH1985PLC037772

Statement of Unaudited Consolidated Cash Flows for Quarter & Six Months Ended on 30th september 2025

(IN LAC)		
Particulars	01.04.2025 30.09.2025	01.04.2024 30.09.2024
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	(0.55)	(475.66)
Adjustments for:		
Depreciation		
Provision for income tax		
profit/(loss) on sale pf fixed assets		
Exceptional items		
Working capital changes:		
(Increase) / Decrease in other current assets	(0.44)	5,629.56
(Increase) / Decrease in Inventories		
(Increase) / Decrease in trade and other receivables		
(Increase) / Decrease in other non-current assets		
Increase / (Decrease) in trade payables	(3.97)	243.40
Increase / (Decrease) in short term borrowings		
Increase / (Decrease) in other current liabilities	7.76	(1.58)
Increase / (Decrease) in other financial liabilities		
Valuation of Investment by way of association		
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	2.81	5,395.72
Cash flows from investing activities		
Purchase/Sale of property, plant and equipment	-	-
Loans & Advances Given/Received	(2.70)	
Purchase/ Sale of shares		(5,400.00)
Net cash used in investing activities	(2.70)	(5,400.00)
Cash flows from financing activities		
Proceeds from equity share		84,999.99
Loans & Advances Given/Received		
Unsecured borrowings		(84,999.99)
Repayment of Car Loan		
Dividends paid	-	-
Net cash used in financing activities	-	-
Net increase in cash and cash equivalents	0.10	(4.28)
Cash and cash equivalents at beginning of period	2.66	6.86
Cash and cash equivalents at end of period	2.77	2.58

For and on behalf of board of directors of
GRAND OAK CANYONS DISTILLERY LIMITED

For Grand Oak Canyons Distillery Limited


Auth. Signatory/Director

PRABHAKAR KUMAR
Managing Director
DIN: 11219679

Date : 14-11-2025
Place: New Delhi

For Grand Oak Canyons Distillery Limited


Auth. Signatory/Director

HARSH
DIRECTOR
DIN: 09021074