

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: 12.08.2026

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

SCRIPT CODE: 523862
EQ - ISIN - INE926B01016

Sub: Submission of Un-Audited financial results of (Grand Oak Canyons Distillery Limited) for the quarter ended on June 30th, 2026 and 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 Un-Audited financial results of **Grand Oak Canyons Distillery Limited** (“the Company”) for the quarter on June 30th, 2026, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on **Wednesday, 12th August, 2026** (which was commenced at 03:35 P.M. and concluded at 04:00 P.M.)
2. Limited Review Report dated **12.08.2026** issued by the Statutory Auditors of the Company VRSK& Associates, on the aforesaid financial results of the Company for the quarter ended on June 30th, 2026 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 Kumar
Managing Director
DIN: 11219679

Encl: As attached

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, 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 30.06.2026. 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 given is not provided.

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



CA RANU JAIN
Partner
Membership No.: - 099134
UDIN: 26099134NJDTCG5539
New Delhi, August 12, 2026

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Website: https://www.pifl.in/, Contact no: 9217715630

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2026 - IND-AS COMPLIANT (NON NBFC)

	Particulars	Three Months Ended			Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	
		01.04.2026 to 30.06.2026	01.01.2026 to 31.03.2026	01.04.2025 to 30.06.2025	01.04.2025 to 31.03.2026
		Unaudited	Audited	Unaudited	Audited
	Income:				
I	Revenue from operations				
II	Other income	7.65	-	-	25.08
III	Total Income	-	3.19	7.72	2.29
IV	Expenses	7.65	3.19	7.72	27.37
	Cost of Materials consumed	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	4,347.81	-	4,347.81
	Employee benefits expense	-	(4,347.81)	-	(4,347.81)
	Finance costs	0.80	1.00	1.35	3.25
	Depreciation and amortisation expense	-	0.00	0.00	0.00
	Other expenses	-	-	-	-
	Total expenses	8.60	2.69	10.59	18.76
V	Profit/(loss) before exceptional items and tax (I- IV)	9.40	3.69	11.94	22.01
VI	Exceptional Items	(1.75)	(0.50)	(4.22)	5.36
VII	Profit/(loss) before extraordinary items and tax(V-VI)	-	-	-	-
VIII	Extra ordinary item	(1.75)	(0.50)	(4.22)	5.36
IX	Profit Before Tax (VII-VIII)	-	-	-	-
X	Tax expense:	(1.75)	(0.50)	(4.22)	5.36
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	(2.69)	-	(2.69)
	Total tax expenses	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	(1.75)	(2.69)	(4.22)	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)	(1.75)	2.19	(4.22)	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 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)	(1.75)	2.19	(4.22)	8.04
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	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	(0.00)	0.00
	(2) Diluted	(0.00)	0.00	(0.00)	0.00
XVIII	Earnings per equity share (for discontinued operation):	-	-	-	-
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
	See accompanying note to the financial results	-	-	-	-

For Grand Oak Canyons Distillery Limited

Prabhakar Kumar
Auth. Signatory/Director

Notes :

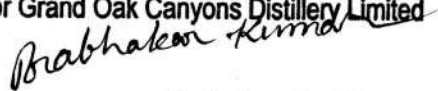
- (1) The above unaudited financial results for the quarter and Financial quarter ended 30th June 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12.08.2026.
- (2) The above results have been prepared in compliance with the recognition 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, 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 2026. 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 FINANCE LIMITED)

For Grand Oak Canyons Distillery Limited



Auth. Signatory/Director

PRABHAKAR KUMAR

Managing Director

DIN: 11219679

Date: 12.08.2026

Place: New Delhi

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2026 - IND-AS COMPLIANT (NON NBFC)

(' IN LAKHS)

Particulars		Three Months Ended			Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
		01.04.2026 to 30.06.2026	01.01.2026 to 31.03.2026	01.04.2025 to 30.06.2025	01.04.2025 to 31.03.2026
		Unaudited	Audited	Unaudited	Audited
	Income:				
I	Revenue from operations	7.65	-	-	25.08
II	Other income	-	3.19	7.72	2.29
III	Total Income	7.65	3.19	7.72	27.37
IV	Expenses				
	Cost of Materials consumed	-	-	-	-
	Purchase of stock-in-trade	-	4,347.81	-	4,347.81
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	(4,347.81)	-	(4,347.81)
	Employee benefits expense	0.80	1.00	1.35	3.25
	Finance costs	-	0.00	0.00	0.00
	Depreciation and amortisation expense	-	-	-	-
	Other expenses	8.60	2.69	10.59	18.76
	Total expenses	9.40	3.69	11.94	22.01
V	Profit/(loss) before exceptional items and tax (I- IV)	(1.75)	(0.50)	(4.22)	5.36
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax(V-VI)	(1.75)	(0.50)	(4.22)	5.36
VIII	Profit & Loss From Associates Companies	(500.98)	(0.84)	(0.23)	0.90
IX	Profit Before Tax (VII-VIII)	(502.73)	(1.34)	(4.45)	6.26
X	Tax expense:	-	-	-	-
	(1) Current tax	-	(2.69)	-	(2.69)
	(2) Deferred tax	-	-	-	-
	Total tax expenses	-	(2.69)	-	(2.69)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	(502.73)	1.35	(4.45)	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)	(502.73)	1.35	(4.45)	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)	(502.73)	1.35	(4.45)	8.94
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	51,888.36	51,888.36	51,888.36	51,888.36
	Other Equity				
XVII	Earnings per equity share (for continuing operation):	-			
	(1) Basic	(0.10)	0.00	(0.00)	0.00
	(2) Diluted	(0.10)	0.00	(0.00)	0.00
XVIII	Earnings per equity share (for discontinued operation):	-			
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
	See accompanying note to the financial results				

For Grand Oak Canyons Distillery Limited

Prabhakar Kishore
Auth. Signatory/Director

Notes :

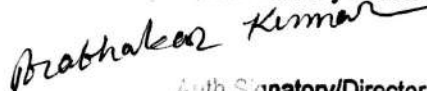
- (1) The above unaudited financial results for the quarter and Financial quarter ended 30th June 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12.08.2026.
- (2) The above results have been prepared in compliance with the recognition 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, 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 2026. 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 peried 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


Auth. Signatory/Director

PRABHAKAR KUMAR

Managing Director

DIN: 11219679

Date: 12.08.2026

Place: New Delhi

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

Website: <https://www.pifl.in/>, Contact no: 9217715630**EXTRACT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30th JUNE, 2026**

(IN LACS EXCEPT EPS)

S.N	Particulars	Standalone			Consolidated		
		Quarter Ended		Year Ended	Quarter Ended		Year Ended
		CURRENT QUARTER	CORRESPONDING QUARTER	YEAR ENDED	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR ENDED
		01.04.2026 to 30.06.2026	01.04.2025 to 30.06.2025	01.04.2025 to 31.03.2026	01.04.2026 to 30.06.2026	01.04.2025 to 30.06.2025	01.04.2025 to 31.03.2026
		Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
1	Total Income from operation	7.65	7.72	27.37	7.65	7.72	27.37
2	Net Profit / Loss for the period before tax and exception items	(1.75)	(4.22)	5.36	(1.75)	(4.22)	5.36
3	Net Profit/ Loss for the period before tax (after exception itmes)	(1.75)	(4.22)	5.36	(502.73)	(4.45)	6.26
4	Net Profit/ Loss for the period after tax (after exception itmes)	(1.75)	(4.22)	8.04	(502.73)	(4.45)	8.94
5	Total [Comprehensive income/ loss for the period (comprising profit/ loss for the period (after tax) and other comprehensive income/ loss (after tax)]	(1.75)	(4.22)	8.04	(502.73)	(4.45)	8.94
6	Paid up equity share capital	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36	51,888.36
7	Earning per share (of Rs. 10/- each) not Annulised- Basic & Diluted	(0.00)	(0.00)	0.00	(0.10)	(0.00)	0.00

Note 1. The above unaudited financial results for the quarter ended June 30, 2026 were reviewed by the Audit Committee at the meeting and approved by the Board of Directors and taken on record at the meeting held on 12.08.2026.

2. The above is an extract of the detailed format of quarterly financial result filed with the stock exchange under Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations 2015. The full format of the quarterly financial result are available on the company's website www.pifl.in

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

Auth. Signatory/Director

Date : 12.08.2026

Place: New Delhi