

January 24, 2024

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001

**Scrip Code:- 526435**

**Sub: Outcome of Board Meeting – January 24, 2024**

**Ref: Unaudited Financial Results for the quarter and nine months ended December 31, 2023**

Dear Sirs,

Pursuant to the provisions of the Regulation 33 read with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. January 24, 2024 at 12:30 p.m. and concluded at 01:30 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023.

Pursuant to the applicable provisions of the Listing Regulations, we enclose copies of the following:-

- (a) The Unaudited Financial Results for the quarter and nine months ended December 31, 2023; and
- (b) Limited Review Report on the Unaudited Financial Results for the said period.

The aforesaid Financial Results are also being disseminated on Company's website at [www.perfectpac.com](http://www.perfectpac.com).

We request you to take the same on record.

Yours faithfully,

For **Perfectpac Limited**

**Nidhi**  
**Company Secretary**

**Encl:- as above**

**QUARTERLY AND YEAR TO DATE LIMITED REVIEW REPORT ON  
UNAUDITED RESULTS**

**TO THE BOARD OF DIRECTORS OF  
PERFECTPAC LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **PERFECTPAC LIMITED** for the quarter ended 31<sup>st</sup> December, 2023 and the year-to-date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> December, 2023 respectively being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
2. 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.
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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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(as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V S S A & Associates**  
Chartered Accountants  
Firm Registration No 012421N

**SAMIR VAID** Digitally signed by  
SAMIR VAID  
Date: 2024.01.24  
13:32:01 +05'30'

**Samir Vaid**  
Partner  
Membership No. 091309

Place: New Delhi  
Dated: 24<sup>th</sup> January, 2024  
UDIN: 24091309BKEQMB3381



**PERFECTPAC LIMITED**

Registered Office:- 910, Chiranjiv Tower-43, Nehru Place, New Delhi-110019  
Phone No.: 011-26441015-18, Website: www.perfectpac.com  
Email: complianceofficer@perfectpac.com, CIN No.: L72100DL1972PLC005971

**STATEMENT OF UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023**

(Rs. In lakhs except EPS)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	2,386.44	2,532.98	2,151.24	7,317.34	7,135.32	9,992.99
2	Other Income	4.56	4.08	1.25	10.64	2.71	11.15
3	<b>Total Income ( 1 + 2 )</b>	<b>2,391.00</b>	<b>2,537.06</b>	<b>2,152.49</b>	<b>7,327.98</b>	<b>7,138.03</b>	<b>10,004.14</b>
4	<b>Expenses</b>						
	(a) Cost of Materials Consumed	1,648.56	1,737.58	1,537.36	4,983.06	5,169.29	7,065.94
	(b) Purchase of stock-in-trade	0.70	-	-	0.70	-	-
	(c) Changes in Inventories of Finished Goods and Work-in-Progress and Others	31.95	(33.29)	(1.86)	0.84	11.11	7.91
	(d) Employees Benefits Expense	244.23	252.95	216.75	741.97	652.48	897.75
	(e) Finance Costs	3.86	4.74	9.21	16.52	29.22	39.87
	(f) Depreciation and Amortization Expense	50.48	51.59	53.44	152.61	157.74	211.65
	(g) Other Expenses	347.24	378.88	296.44	1,063.41	935.28	1,415.26
	<b>Total Expenses</b>	<b>2,327.02</b>	<b>2,392.45</b>	<b>2,111.34</b>	<b>6,959.11</b>	<b>6,955.12</b>	<b>9,638.38</b>
5	<b>Profit Before Exceptional Items and Tax ( 3 - 4 )</b>	<b>63.98</b>	<b>144.61</b>	<b>41.15</b>	<b>368.87</b>	<b>182.91</b>	<b>365.76</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit Before Tax ( 5 - 6 )</b>	<b>63.98</b>	<b>144.61</b>	<b>41.15</b>	<b>368.87</b>	<b>182.91</b>	<b>365.76</b>
8	<b>Tax Expenses</b>						
	(a) Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	(16.04)	(45.96)	(10.93)	(105.04)	(57.47)	(102.81)
	(b) Deferred Tax	1.17	15.94	0.86	19.18	4.59	20.25
9	<b>Profit for the period ( 7 - 8 )</b>	<b>49.11</b>	<b>114.59</b>	<b>31.08</b>	<b>283.01</b>	<b>130.03</b>	<b>283.20</b>
10	<b>Other Comprehensive Income(OCI)</b>						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	6.28
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(1.58)
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9 + 10)</b>	<b>49.11</b>	<b>114.59</b>	<b>31.08</b>	<b>283.01</b>	<b>130.03</b>	<b>287.90</b>
12	Paid-up equity share capital (Face value of Rs. 2/- per share)	133.26	133.26	133.26	133.26	133.26	133.26
13	Earnings per share (EPS) (Face value of Rs. 2/- per share)						
	Basic and Diluted *	0.74	1.72	0.47	4.25	1.95	4.25
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised

\*Restated pursuant to sub-division of Equity Shares at face value of Rs. 10/- each into Equity Shares of at face value Rs. 2/- each.

**NOTES:-**

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on January 24, 2024. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
2	These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("The Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The Operations of the Company relate to one segment i.e. "Packaging". As such there is only one reportable segment as per Ind AS 108 - "Operation Segments".
4	Previous periods/year figures have been regrouped, rearranged and re-classified wherever necessary to confirm to current periods classification.
5	These Financial Results are available under Investors section of our website at <a href="http://www.perfectpac.com">www.perfectpac.com</a> and under Financial Results at corporate section of <a href="http://www.hseindia.com">www.hseindia.com</a> .

Place: New Delhi  
Date: January 24, 2024



For Perfectpac Limited

*Sanjay Rajgarhia*  
Sanjay Rajgarhia  
Managing Director