



perfectpac limited

Regd. Off: 910, Chiranjiv Tower, 43-Nehru Place, New Delhi-110019
CIN No. : L72100DL1972PLC005971 Tel: 011-2644 1015-18,
website : www.perfectpac.com, e-mail: complianceofficer@perfectpac.com

November 07, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code:- 526435

Sub: Outcome of Board Meeting – November 07, 2024

Ref: Unaudited Financial Results for the quarter and half year ended September 30, 2024

Dear Sirs,

Pursuant to the provisions of the Regulation 30 read with Regulation 33 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. November 07, 2024 at 02:30 p.m. and concluded at 04:00 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024.

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

- (a) The Unaudited Financial Results for the quarter and half year ended September 30, 2024; 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.

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 30th' September, 2024 and the year to date results for the period from 1st" April, 2024 to 30th' September, 2024 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: 2024.11.07
16:04:00 +05'30'

Place: New Delhi
Dated: 07.11.2024
UDIN: 24091309BKEQSI8482

Samir Vaid
Partner
Membership No. 091309

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 HALF YEAR ENDED SEPTEMBER 30,2024**

(Rs. In lakhs except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	2,761.15	2,833.06	2,532.98	5,594.21	4,930.90	10,112.06
2	Other Income	1.61	4.27	4.08	5.88	6.08	38.45
3	Total Income (1 + 2)	2,762.76	2,837.33	2,537.06	5,600.09	4,936.98	10,150.51
	Expenses						
a)	Cost of Materials Consumed	1,941.33	1,972.12	1,737.58	3,913.45	3,334.50	6,975.13
b)	Purchase of stock in trade	3.42	-	-	3.42	-	2.49
c)	Changes in Inventories of Finished Goods and Work-in-	(20.74)	38.23	(33.29)	17.49	(31.11)	(36.36)
d)	Employees Benefits Expense	273.94	270.31	252.95	544.25	497.74	995.12
e)	Finance Costs	2.39	2.80	4.74	5.19	12.66	24.84
f)	Depreciation and Amortization Expense	54.35	52.73	51.59	107.08	102.13	203.91
g)	Other Expenses	373.19	398.85	378.88	772.04	716.17	1,461.44
4	Total Expenses	2,627.88	2,735.04	2,392.45	5,362.92	4,632.09	9,626.57
5	Profit Before Exceptional Items and Tax (3 - 4)	134.88	102.29	144.61	237.17	304.89	523.94
6	Exceptional items	-	-	-	-	-	-
7	Profit Before Tax (5 - 6)	134.88	102.29	144.61	237.17	304.89	523.94
8	Tax Expenses						
a)	Current Tax (including Prior Period Tax Adjustment and net	(32.52)	(26.09)	(45.96)	(58.61)	(89.00)	(136.04)
b)	Deferred Tax	(0.47)	0.44	15.94	(0.03)	18.01	10.23
9	Profit for the year (7 - 8)	101.89	76.64	114.59	178.53	233.90	398.13
10	Other Comprehensive Income(OCI)						
i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	2.57
ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.65)
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	Total Comprehensive Income for the period / year (9 + 10)	101.89	76.64	114.59	178.53	233.90	400.05
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	1.53	1.15	1.72	2.68	3.51	5.98
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

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 November 07, 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 www.perfectpac.com and under Financial Results at corporate section of www.bseindia.com .

Place: New Delhi
Date: 07.11.2024



For Perfectpac Limited

Sanjay Rajgarhia
Sanjay Rajgarhia
Chairman and Managing Director

PERFECTPAC LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. In Lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited
ASSETS		
1 Non-Current Assets		
Property, Plant, Equipment and Intangible Assets		
(a) Property, Plant and Equipment	1,695.02	1,600.25
(b) Intangible Assets	1.02	1.63
(c) Right-of-use assets	69.72	70.95
(d) Assets classified as held for sale		33.00
(e) Capital Work-in-Progress	126.35	54.38
(f) Financial Assets		
(i) Other Financial Assets	20.32	19.98
(g) Other Non-Current Assets	100.44	86.69
Total Non Current Assets	2,012.87	1,866.88
2 Current Assets		
(a) Inventories	791.54	876.08
(b) Financial Assets		
(i) Trade Receivables	1,846.30	1,690.75
(ii) Cash and Cash Equivalents	41.94	153.99
(iii) Other Balances with Banks	-	23.72
(iv) Other Financial Assets	4.88	4.88
(c) Current Tax Assets (net)	3.56	4.02
(d) Other Current Assets	135.36	16.72
Total Current Assets	2,823.58	2,800.16
TOTAL ASSETS	4,836.45	4,667.04
1 EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	133.26	133.26
(b) Other Equity	3,481.42	3,369.49
Total Equity	3,614.68	3,502.75
2 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	60.09	-
(ii) Borrowings	4.10	65.79
(iii) Other Financial Liabilities	89.03	4.10
(b) Deferred Tax Liabilities (net)	7.83	89.00
(c) Other Non Current Liabilities	-	6.99
Total Non Current Liabilities	161.05	165.88
3 Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	-	1.03
(ii) Borrowings	53.63	20.22
(iii) Trade Payables		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises	116.48	40.25
(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	765.50	809.61
(iv) Other Financial Liabilities	97.82	69.33
(b) Provisions	18.53	15.17
(c) Current Tax Liability (Net)	-	-
(d) Other Current Liabilities	8.76	42.80
Total Current Liabilities	1,060.72	998.41
TOTAL EQUITY AND LIABILITIES	4,836.45	4,667.04



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PERFECTPAC LIMITED
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Particulars	Half Year Ended	Year Ended
	30.09.2024	31.03.2024
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax Exceptional & Extraordinary items	237.17	523.94
Add Exceptional items	-	-
Adjustments for:-		
Other Comprehensive Income	-	2.57
Depreciation	107.08	203.91
(Profit)/loss on sale of fixed Assets, Assets impaired & Discarded (N	1.70	21.56
Interest Paid	5.19	24.84
Interest received	(3.30)	(6.39)
Operating Profit before working capital changes	347.84	770.43
Adjustments for:-		
Trade and Other Receivables	(257.82)	336.02
Inventories	84.54	(155.86)
Trade Payable and Other Liabilities	19.04	25.01
Cash Generated from Operations	193.60	975.60
Direct Taxes Paid (including deferred tax)	(58.64)	(126.46)
Cash Flow before extraordinary items	134.96	849.14
Extraordinary Items	-	-
Net Cash from Operating Activities	134.96	849.14
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets, Including capital work in progress	(247.74)	(427.87)
Purchase of Investments	-	-
Sale of Fixed Assets	7.06	14.54
Interest received	3.30	6.39
Net Cash used in Investing Activities	(237.38)	(406.94)
C CASH FLOW FROM FINANCING ACTIVITIES		
Repayments of Long Term Borrowings	(14.76)	(113.10)
Proceeds of Long Term Borrowings	-	-
Net proceeds of Short Term Borrowings	42.47	(108.78)
Dividend & Dividend Tax Paid	(66.60)	(66.60)
Payment of Lease Liability	(1.03)	(2.24)
Interest Paid	(5.19)	(24.84)
Net Cash from Financing Activities	(45.11)	(315.56)
Net Increase in Cash and Cash Equivalents (A+B+C)	(147.53)	126.64
Cash and Cash Equivalents Opening Balance	166.89	40.25
Cash and Cash Equivalents Closing Balance	19.36	166.89

Note:- Figures in brackets represent outflow.



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