



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

February 03, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code:- 526435

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sirs,

Pursuant to SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE circular Number 20250102-4 dated January 2, 2025, we are enclosing the Integrated Filing (Financial) for the quarter ended December 31, 2024.

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 31st December, 2024 and the year-to-date results for the period from 1st April, 2024 to 31st December, 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: 2025.02.03
14:26:51 +05'30'

Samir Vaid
Partner

Membership No. 091309

Place: New Delhi
Dated: 3rd February,2025
UDIN: 25091309BMJQAA3778

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. In lakhs except EPS)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	2,590.79	2,761.15	2,386.44	8,185.00	7,317.34	10,112.06
2	Other Income	6.62	1.61	4.56	12.50	10.64	38.45
3	Total Income (1 + 2)	2,597.41	2,762.76	2,391.00	8,197.50	7,327.98	10,150.51
	Expenses						
	a) Cost of Materials Consumed	1,840.78	1,941.33	1,648.56	5,754.23	4,983.06	6,975.13
	b) Purchase of stock-in-trade	2.66	3.42	0.70	6.08	0.70	2.49
	c) Changes in Inventories of Finished Goods and Work-in-Progress and Others	3.64	(20.74)	31.95	21.13	0.84	(36.36)
	d) Employees Benefits Expense	260.51	273.94	244.23	804.76	741.97	995.12
	e) Finance Costs	3.28	2.39	3.86	8.47	16.52	24.84
	f) Depreciation and Amortization Expense	56.65	54.35	50.48	163.73	152.61	203.91
	g) Other Expenses	337.39	373.19	347.24	1109.43	1063.41	1,461.44
4	Total Expenses	2,504.91	2,627.88	2,327.02	7,867.83	6,959.11	9,626.57
5	Profit Before Exceptional Items and Tax (3 - 4)	92.50	134.88	63.98	329.67	368.87	523.94
6	Exceptional items	-	-	-	-	-	-
7	Profit Before Tax (5 - 6)	92.50	134.88	63.98	329.67	368.87	523.94
8	Tax Expenses						
	a) Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	(25.12)	(32.52)	(16.04)	(83.73)	(105.04)	(136.04)
	b) Deferred Tax	0.84	(0.47)	1.17	0.81	19.18	10.23
9	Profit for the year (7 - 8)	68.22	101.89	49.11	246.75	283.01	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)	68.22	101.89	49.11	246.75	283.01	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	1.02	1.53	0.74	3.71	4.25	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 February 03, 2025. 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: February 03, 2025



For Perfectpac Limited

Sanjay Rajgarhia
Chairman and Managing Director

B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:-

Statement on deviation / variation in utilisation of funds raised						
Name of listed entity		Perfectpac Limited				
Mode of Fund Raising		NA				
Date of Raising Funds		NIL				
Amount Raised		NIL				
Report filed for Quarter ended		NIL				
Monitoring Agency		NA				
Monitoring Agency Name, if applicable		NIL				
Is there a Deviation / Variation in use of funds raised		NA				
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NIL					
If Yes, Date of shareholder Approval	NIL					
Explanation for the Deviation / Variation	NIL					
Comments of the Audit Committee after review	NIL					
Comments of the auditors, if any	NIL					
Objects for which funds have been raised and where there has been a deviation, in the following table	NA					
Original Object	Modified Object, if any					
NA	NA	NA	NA	NA	NA	NA
Deviation or variation could mean:- (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.						

C. Disclosing outstanding default on loans and debt securities:-

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0