



7/Govt/BSE/2023-24/0008
12th August, 2023

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block, Bandra-Kurla Complex,
Bandra (East),
Mumbai 400 051
Trading Symbol: PAKKA

BSE Limited
Department of Corporate Service
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street
Mumbai - 400 001
Scrip Code: 516030

Sub: Outcome of Board Meeting held on 12th August, 2023 through Video Conferencing/ Other Audio-Visual Means started at 10:00 am (IST) and concluded at 03:05 pm (IST).

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held on today i.e. 12th August, 2023, through Video Conference / Other Audio Visual Means, inter alia, has taken note and approved the following matters.

1. UNAUDITED FINANCIAL RESULT FOR THE 1ST QUARTER ENDED 30TH JUNE, 2023

The Board of Directors of the Company has considered and approved the Unaudited Financial Results including Segment Reporting, Standalone & Consolidated for the 1st quarter ended 30th June, 2023. Accordingly, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we enclose the following:

- i) Statements showing the Unaudited Financial Results including Segment Reporting – Standalone for the 1st quarter ended 30th June, 2023; Enclosed herewith as '**Annexure – 1**'.
- ii) Statements showing the Unaudited Financial Results including Segment Reporting – Consolidated for the 1st quarter ended 30th June, 2023; Enclosed herewith as '**Annexure – 2**'.
- iii) Limited Review Report on the Unaudited Financial Results including Segment Reporting – Standalone for the 1st quarter ended 30th June, 2023; Enclosed herewith as '**Annexure – 3**'.
- iv) Limited Review Report on the Unaudited Financial Results including Segment Reporting – Consolidated for the 1st quarter ended 30th June, 2023; Enclosed herewith as '**Annexure – 4**'.

Formerly known as Yash Pakka Limited

Pakka Limited, Yash Nagar, Ayodhya 224135 (U.P.), India
+91-5278-258174 |
connect@pakka.com www.pakka.com

Registered Office: 2nd Floor, 24/57, Birhana Road,
Kanpur-208 001, Uttar Pradesh, India
CIN: L24231UP1981PLC005294

2. APPOINTMENT OF MR. SHUBHAM TIBREWAL (DIN: 10274024) AS AN ADDITIONAL DIRECTOR (NON-EXECUTIVE & INDEPENDENT) OF THE COMPANY

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to the said Regulations and recommendation of Nomination and Remuneration Committee Meeting held on 11th August, 2023, we hereby inform you that Mr. Shubham Tibrewal (**DIN:** 10274024) is appointed as an Additional Director (Non-Executive & Independent) of the Company with effect from 12th August, 2023 subject to approval of shareholders in the ensuing Annual General Meeting. Enclosed herewith are the brief details of the appointment as prescribed in SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023 in '**Annexure-5**', the content of which are self-explanatory.

3. Record Date / Cut-Off Date

The dividend, if approved by the members shall be paid within 30 days from the date of declaration to those members whose names appear on the Register of Members as on Friday, 22nd September, 2023 (Record Date / Cut-Off Date).

4. ANNUAL GENERAL MEETING

The 43rd Annual General Meeting of the Members of the Company will be held on Friday, 29th September, 2023 at 09.00 am (IST) through Video Conferencing/Other Audio Visual Means.

You are hereby informed that the Company has arranged remote e-voting platform for shareholders pursuant to Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5. INVESTORS CALL

The Investors Call scheduled on 14th August, 2023 has been postponed for Friday, 18th August, 2023 at 5:00 pm (IST). A disclosure with invitation will be filed separately for the same.

Thanking you,

Yours faithfully,
for Pakka Limited

Sachin Kumar Srivastava
Company Secretary & Legal Head

Encl: As Above

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CIN: L24231UP1981PLC005294

Statement of Unaudited Standalone Financial Results for the quarter ended 30th June, 2023

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	10575.67	11110.27	8653.61	40830.82
	(b) Other Income	208.27	195.69	198.68	1158.47
	Total Income	10783.94	11305.96	8852.29	41989.29
2	Expenses				
	(a) Cost of materials consumed	3966.06	4362.02	3692.41	15402.18
	(b) Purchase of stock-in-trade	155.23	182.88	9.10	578.25
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(350.90)	297.23	(378.18)	219.81
	(d) Employee Benefits expenses	1355.57	1385.74	945.32	4792.11
	(e) Finance Costs	264.29	294.64	297.87	1112.91
	(f) Depreciation and Amortisation expense	336.08	321.75	304.57	1272.79
	(g) Power and Fuel	1836.11	1740.45	1207.69	6767.02
	(h) Other expenses	1022.98	1139.94	1176.87	4613.05
	Total Expenses	8585.42	9724.65	7255.65	34758.12
3	Profit/ (Loss) before tax [1-2]	2198.52	1581.31	1596.64	7231.17
4	Tax Expense	647.87	420.00	463.62	2084.93
5	Profit/ (Loss) for the year [3-4]	1550.65	1161.31	1133.02	5146.24
6	Other Comprehensive income				
	Items that will not be reclassified to profit or loss				
	(i) remeasurements of defined benefit plans	(45.73)	1.84	(32.00)	(38.13)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	11.72	(0.54)	9.32	11.10
7	Total Other Comprehensive Income	(34.01)	1.30	(22.68)	(27.03)
	Total Comprehensive Income for the year [5+6]	1516.64	1162.61	1110.34	5119.21
8	Paid-up equity share capital (FV per share Rs. 10/- each)	3807.85	3807.85	3807.85	3807.85
9	Earnings per share (FV per share Rs. 10/- each)				
	(a) Basic (Rs)	4.07	3.05	2.98	13.51
	(b) Diluted (Rs)	4.03	3.03	2.98	13.45

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E: connect@pakka.com | Website : www.pakka.com

Unaudited Standalone Segment wise Revenue, Results, Assets and Liabilities

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
1	Segment Revenue (Sales and Other income)				
	- Paper & Pulp	9376.49	9913.27	7819.23	36706.91
	- Moulded Products	1407.45	1392.69	1033.06	5282.38
	Sub-total	10783.94	11305.96	8852.29	41989.29
	Less: Unallocable Revenue	-	-	-	-
	Total Revenue	10783.94	11305.96	8852.29	41989.29
2	Segment Results				
	Profit before tax from each segment				
	- Paper & Pulp	2285.93	1633.26	1695.24	7864.56
	- Moulded Products	(27.72)	(297.80)	(64.16)	(787.33)
	Sub-total	2258.21	1335.46	1631.08	7077.23
	<u>Less:</u>				
	Other un-allocable expenditure	(59.69)	245.85	(34.47)	153.94
	<u>Add:</u>				
	Other un-allocable income	-			
Profit/ Loss Before Tax	2198.52	1581.31	1596.61	7231.17	
3	Segment Assets				
	- Paper & Pulp	35644.24	35535.65	30179.46	35535.65
	- Moulded Products	1862.37	2073.20	3751.63	2073.20
	Sub-total	37506.61	37608.85	33931.09	37608.85
	<u>Add:</u>				
	Un-allocable assets	213.76	213.81	17.33	213.81
	Total Assets	37720.37	37822.66	33948.42	37822.66
4	Segment Liabilities				
	- Paper & Pulp	7751.17	9656.11	8949.20	9656.11
	- Moulded Products	3348.59	3531.69	4203.12	3531.69
	Sub-total	11099.76	13187.80	13152.32	13187.80
	<u>Add:</u>				
	Un-allocable liabilities	3565.22	3286.57	2922.31	3286.57
	Total Liabilities	14664.98	16474.37	16074.63	16474.37
5	Capital Employed				
	- Paper & Pulp	27893.07	25879.54	21230.26	25879.54
	- Moulded Products	(1486.22)	(1458.49)	(451.49)	(1458.49)
	Unallocable assets less liabilities	(3351.46)	(3072.76)	(2904.98)	(3072.76)
	Capital Employed	23055.39	21348.29	17873.79	21348.29

1) The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee in its meeting held on 11th August, 2023 and approved by the Board of Directors at their meeting held on 12th August, 2023. 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 the Indian Accounting Standards("Ind AS"), prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3) The figures for the Quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year and unaudited year to date figures upto the third quarter of the respective financial year which were subjected to Limited Review.

4) The Company had in its Nomination and Remuneration Committee Meeting held on 7th July 2022 approved Grant of 14,16,600 Shares to the Employees of the Company at Rs 82.21 Per Equity Share of Rs 10/- Each. The financial impact of this has been considered in the Unaudited Standalone Financial Results as per provision of IND AS 102 amounting to Rs. 190.44 Lakhs.

5) The name of the Company has been changed from Yash Pakka Limited to Pakka Limited on 6th July 2023 vide Certificate of Incorporation consequent to change of name of the Companies as issued by the Registrar of Companies, Uttar Pradesh.

6) Figures of previous reporting periods have been regrouped wherever necessary to correspond with the figures of the current reporting period.

7) The results of the company are available on the company's website www.pakka.com, BSE website at www.bseindia.com and NSE website at www.nseindia.com.

FOR PAKKA LIMITED

Neetika
Suryawanshi

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Neetika Suryawanshi
Date: 2023.08.12
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Neetika Suryawanshi
Chief Financial Officer

Place: Lucknow

Date: 12th August, 2023

FOR PAKKA LIMITED

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Jagdeep Hira
Managing Director
DIN: 07639849

Place: Lucknow

Date: 12th August, 2023

Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2023

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	10,575.67	11,110.27	8,653.61	40,830.82
	(b) Other Income	190.37	206.71	198.68	1,160.29
	Total Income	10,766.04	11,316.98	8,852.29	41,991.11
2	Expenses				
	(a) Cost of materials consumed	3,966.06	4,362.02	3,692.41	15,402.18
	(b) Purchase of stock-in-trade	155.23	182.88	9.10	578.25
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(350.90)	297.24	(378.18)	219.81
	(d) Employee Benefits expenses	1,402.84	1,313.39	1,007.48	5,010.34
	(e) Finance Costs	265.64	300.06	298.70	1,126.28
	(f) Depreciation and Amortisation expense	336.97	322.52	304.57	1,274.65
	(g) Power and Fuel	1,836.11	1,740.45	1,207.69	6,767.02
	(h) Other expenses	1,072.30	1,196.85	1,222.71	4,920.05
	Total Expenses	8,684.25	9,715.41	7,364.48	35,298.58
3	Profit/ (Loss) before tax [1-2]	2,081.79	1,601.57	1,487.81	6,692.53
4	Tax Expense	647.87	420.00	463.62	2,084.93
5	Profit/ (Loss) for the year [3-4]	1,433.92	1,181.57	1,024.19	4,607.60
6	Other Comprehensive income				
	Items that will not be reclassified to profit or loss				
	(i) remeasurements of defined benefit plans	(45.73)	1.84	(32.00)	(38.13)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	11.72	(0.54)	9.32	11.10
	(iii) Foreign Currency Translation Reserve	0.05	6.21	5.35	8.67
	Total Other Comprehensive Income	(33.96)	7.51	(17.33)	(18.36)
7	Total Comprehensive Income for the year [5+6]	1,399.96	1,189.08	1,006.86	4,589.24
8	Profit/(Loss) for the year attributable to				
	Owners of the company	1,432.48	1,179.89	1,024.19	4,610.91
	Non-Controlling interest	1.44	1.68	-	(3.31)
		1,433.92	1,181.57	1,024.19	4,607.60
9	Other comprehensive income for the year attributable to				
	Owners of the company	(33.96)	7.51	(17.33)	(18.36)
	Non-Controlling interest	-	-	-	-
		(33.96)	7.51	(17.33)	(18.36)

Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2023

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
10	Total comprehensive income for the year attributable to				
	Owners of the company	1,398.52	1,187.40	1,006.86	4,592.55
	Non Controlling interest	1.44	1.68	-	(3.31)
		1,399.96	1,189.08	1,006.86	4,589.24
11	Paid-up equity share capital (FV per share Rs. 10/- each)	3,807.85	3,807.85	3,807.85	3,807.85
12	Earnings per share (FV per share Rs. 10/- each)				
	(a) Basic (Rs)	3.77	3.10	2.69	12.10
	(b) Diluted (Rs)	3.73	3.09	2.69	12.04

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Unaudited Consolidated Segment wise Revenue, Results, Assets and Liabilities

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
1	Segment Revenue (Sales and Other income)				
	- Paper & Pulp	9,358.59	9,924.29	7,819.23	36,708.73
	- Moulded Products	1,407.45	1,392.69	1,033.06	5,282.38
	Sub-total	10,766.04	11,316.98	8,852.29	41,991.11
	Less: Unallocable Revenue	-	-	-	-
	Total Revenue	10,766.04	11,316.98	8,852.29	41,991.11
2	Segment Results				
	Profit before tax from each segment				
	- Paper & Pulp	2,172.41	1,426.71	1,695.24	7,648.80
	- Moulded Products	(27.72)	(297.80)	(64.16)	(787.33)
	Sub-total	2,144.69	1,128.91	1,631.08	6,861.47
	<u>Less:</u>				
	Other un-allocable expenditure	(62.90)	472.66	(143.27)	(168.94)
	<u>Add:</u>				
	Other un-allocable income	-	-	-	-
	Profit/ Loss Before Tax	2,081.79	1,601.57	1,487.81	6,692.53
3	Segment Assets				
	- Paper & Pulp	34,990.69	35,028.01	29,803.43	35,028.01
	- Moulded Products	1,862.37	2,073.19	3,751.63	2,073.19
	Sub-total	36,853.06	37,101.20	33,555.06	37,101.20
	<u>Add:</u>				
	Un-allocable assets	233.03	212.26	51.93	212.26
	Total Assets	37,086.09	37,313.46	33,606.99	37,313.46
4	Segment Liabilities				
	- Paper & Pulp	8,012.83	9,951.31	8,949.20	9,951.31
	- Moulded Products	3,348.59	3,531.69	4,203.12	3,531.69
	Sub-total	11,361.42	13,483.00	13,152.32	13,483.00
	<u>Add:</u>				
	Un-allocable liabilities	3,565.22	3,266.36	2,937.63	3,266.36
	Total Liabilities	14,926.64	16,749.36	16,089.95	16,749.36
5	Capital Employed				
	- Paper & Pulp	26,977.86	25,076.70	20,854.23	25,076.70
	- Moulded Products	(1,486.22)	(1,458.50)	(451.49)	(1,458.50)
	Unallocable assets less liabilities	(3,332.19)	(3,054.10)	(2,885.70)	(3,054.10)
	Capital Employed	22,159.45	20,564.10	17,517.04	20,564.10

1) The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee in its meeting held on 11th August, 2023 and approved by the Board of Directors at their meeting held on 12th August, 2023. 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 the Indian Accounting Standards("Ind AS"), prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3) The figures for the Quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year and unaudited year to date figures upto the third quarter of the respective financial year which were subjected to Limited Review.

4) The Company had in its Nomination and Remuneration Committee Meeting held on 7th July 2022 approved Grant of 14,16,600 Shares to the Employees of the Company at Rs 82.21 Per Equity Share of Rs 10/- Each. The financial impact of this has been considered in the Unaudited Standalone Financial Results as per provision of IND AS 102 amounting to Rs. 190.44 Lakhs.

5) The name of the Company has been changed from Yash Pakka Limited to Pakka Limited on 6th July 2023 vide Certificate of Incorporation consequent to change of name of the Companies as issued by the Registrar of Companies, Uttar Pradesh.

6) Figures of previous reporting periods have been regrouped wherever necessary to correspond with the figures of the current reporting period.

7) The results of the company are available on the company's website www.pakka.com, BSE website at www.bseindia.com and NSE website at www.nseindia.com.

FOR PAKKA LIMITED

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Date: 2023.08.12
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Neetika Suryawanshi
Chief Financial Officer

Place: Lucknow

Date: 12th August, 2023

FOR PAKKA LIMITED

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Jagdeep Hira
Managing Director
DIN: 07639849

Place: Lucknow

Date: 12th August, 2023

Independent Auditor's Review report on Unaudited Quarterly Standalone Financial Results of Pakka Limited (Formerly known as Yash Pakka Limited) ("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
Pakka Limited (Formerly known as Yash Pakka Limited)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Pakka Limited (Formerly known as Yash Pakka Limited) ("the Company") for the quarter ended 30th June 2023 ("the Statement") being submitted by the Company pursuant to the requirements of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended ("the Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 C N K & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036



Himanshu Kishnadwala

Partner

Membership No. 037391

UDIN:23037391BG7ULZ13129



Place: Mumbai

Date: 12th August 2023

Statement of Unaudited Standalone Financial Results for the quarter ended 30th June, 2023

(Rs. In Lakhs)

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	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(350.90)	297.23	(378.18)	219.81
	(d) Employee Benefits expenses	1355.57	1385.74	945.32	4792.11
	(e) Finance Costs	264.29	294.64	297.87	1112.91
	(f) Depreciation and Amortisation expense	336.08	321.75	304.57	1272.79
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	Items that will not be reclassified to profit or loss				
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	(ii) Income taxes related to items that will not be reclassified to profit or loss	11.72	(0.54)	9.32	11.10
7	Total Other Comprehensive Income	(34.01)	1.30	(22.68)	(27.03)
	Total Comprehensive Income for the year [5+6]	1516.64	1162.61	1110.34	5119.21
8	Paid-up equity share capital (FV per share Rs. 10/- each)	3807.85	3807.85	3807.85	3807.85
9	Earnings per share (FV per share Rs. 10/- each)				
	(a) Basic (Rs)	4.07	3.05	2.98	13.51
	(b) Diluted (Rs)	4.03	3.03	2.98	13.45

PAKKA LIMITED (FORMERLY KNOWN AS YASH PAKKA LIMITED)
 Regd. Office : 2nd Floor, 24/57, Birhana Road, Kanpur, Uttar Pradesh - 208 001
 Corp. Office : Yash Nagar, Ayodhya, Uttar Pradesh - 224135
 CIN: L24231UP1981PLC005294 | T: +91 5278 258174
 E: connect@pakka.com | Website : www.pakka.com



Unaudited Standalone Segment wise Revenue, Results, Assets and Liabilities

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
1	Segment Revenue (Sales and Other income)				
	- Paper & Pulp	9376.49	9913.27	7819.23	36706.91
	- Moulded Products	1407.45	1392.69	1033.06	5282.38
	Sub-total	10783.94	11305.96	8852.29	41989.29
	Less: Unallocable Revenue	-	-	-	-
	Total Revenue	10783.94	11305.96	8852.29	41989.29
2	Segment Results				
	Profit before tax from each segment				
	- Paper & Pulp	2285.93	1633.26	1695.24	7864.56
	- Moulded Products	(27.72)	(297.80)	(64.16)	(787.33)
	Sub-total	2258.21	1335.46	1631.08	7077.23
	<u>Less:</u>				
	Other un-allocable expenditure	(59.69)	245.85	(34.47)	153.94
	<u>Add:</u>				
	Other un-allocable income	-	-	-	-
Profit/ Loss Before Tax	2198.52	1581.31	1596.61	7231.17	
3	Segment Assets				
	- Paper & Pulp	35644.24	35535.65	30179.46	35535.65
	- Moulded Products	1862.37	2073.20	3751.63	2073.20
	Sub-total	37506.61	37608.85	33931.09	37608.85
	<u>Add:</u>				
	Un-allocable assets	213.76	213.81	17.33	213.81
Total Assets	37720.37	37822.66	33948.42	37822.66	
4	Segment Liabilities				
	- Paper & Pulp	7751.17	9656.11	8949.20	9656.11
	- Moulded Products	3348.59	3531.69	4203.12	3531.69
	Sub-total	11099.76	13187.80	13152.32	13187.80
	<u>Add:</u>				
	Un-allocable liabilities	3565.22	3286.57	2922.31	3286.57
Total Liabilities	14664.98	16474.37	16074.63	16474.37	
5	Capital Employed				
	- Paper & Pulp	27893.07	25879.54	21230.26	25879.54
	- Moulded Products	(1486.22)	(1458.49)	(451.49)	(1458.49)
	Unallocable assets less liabilities	(3351.46)	(3072.76)	(2904.98)	(3072.76)
	Capital Employed	23055.39	21348.29	17873.79	21348.29

- 1) The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee in its meeting held on 11th August, 2023 and approved by the Board of Directors at their meeting held on 12th August, 2023. 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 the Indian Accounting Standards("Ind AS"), prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 3) The figures for the Quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year and unaudited year to date figures upto the third quarter of the respective financial year which were subjected to Limited Review.
- 4) The Company had in its Nomination and Remuneration Committee Meeting held on 7th July 2022 approved Grant of 14,16,600 Shares to the Employees of the Company at Rs 82.21 Per Equity Share of Rs 10/- Each. The financial impact of this has been considered in the Unaudited Standalone Financial Results as per provision of IND AS 102 amounting to Rs. 190.44 Lakhs.
- 5) The name of the Company has been changed from Yash Pakka Limited to Pakka Limited on 6th July 2023 vide Certificate of Incorporation consequent to change of name of the Companies as issued by the Registrar of Companies, Uttar Pradesh.
- 6) Figures of previous reporting periods have been regrouped wherever necessary to correspond with the figures of the current reporting period.
- 7) The results of the company are available on the company's website www.pakka.com, BSE website at www.bseindia.com and NSE website at www.nseindia.com.

FOR PAKKA LIMITED

Neetika
Suryawanshi

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Date: 2023.08.12
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Neetika Suryawanshi
Chief Financial Officer

Place: Lucknow

Date: 12th August, 2023

FOR PAKKA LIMITED

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Jagdeep Hira
Managing Director
DIN: 07639849

Place: Lucknow

Date: 12th August, 2023



Independent Auditor's Review report on Unaudited Quarterly Consolidated Financial Results of Pakka Limited (Formerly known as Yash Pakka Limited) ("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
Pakka Limited (Formerly known as Yash Pakka Limited)

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Pakka Limited (Formerly known as Yash Pakka Limited) ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "the Group"), for the quarter ended 30th June 2023 ("the Statement") being submitted by the Holding Company pursuant to the requirements of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended.
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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;
4. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; to the extent applicable.



5. The Statement includes the financial results of the Company's Subsidiaries for which Management certified results have been made available to us and in absence of details for GAAP adjustments and eliminations for inter-company transactions, we have placed reliance upon:

Name of Subsidiary Company	Country of Incorporation	% Holding
Pakka Inc.	United States of America	100.00%
Pakka Pte. Ltd	Singapore	100.00%
Pakka Impact Limited	India	97.50%

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, our comments mentioned in paragraph 5 above, and based on the Financial Information of three subsidiaries provided to us by the Management of the Holding Company, referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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.
7. The statement includes financial information of three subsidiaries which has not been reviewed by us, whose financial results reflect, total revenue (before consolidated adjustments) of Rs. nil, total net loss after tax (before consolidated adjustments) of Rs.111.83 lakhs, total comprehensive income (before consolidated adjustments) of Rs. (111.77) lakhs for the quarter ended 30th June 2023, as considered in the Unaudited Consolidated Financial Results. These financial results have been furnished to us by the Management of the Holding Company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries, is based solely on such management certified results and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For C N K & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036

Himanshu Kishnadwala
Partner

Membership No. 037391

UDIN: 23037391BGULZJ8042



Place: Mumbai

Date: 12th August 2023

Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2023

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	10,575.67	11,110.27	8,653.61	40,830.82
	(b) Other Income	190.37	206.71	198.68	1,160.29
	Total Income	10,766.04	11,316.98	8,852.29	41,991.11
2	Expenses				
	(a) Cost of materials consumed	3,966.06	4,362.02	3,692.41	15,402.18
	(b) Purchase of stock-in-trade	155.23	182.88	9.10	578.25
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(350.90)	297.24	(378.18)	219.81
	(d) Employee Benefits expenses	1,402.84	1,313.39	1,007.48	5,010.34
	(e) Finance Costs	265.64	300.06	298.70	1,126.28
	(f) Depreciation and Amortisation expense	336.97	322.52	304.57	1,274.65
	(g) Power and Fuel	1,836.11	1,740.45	1,207.69	6,767.02
	(h) Other expenses	1,072.30	1,196.85	1,222.71	4,920.05
	Total Expenses	8,684.25	9,715.41	7,364.48	35,298.58
3	Profit/ (Loss) before tax [1-2]	2,081.79	1,601.57	1,487.81	6,692.53
4	Tax Expense	647.87	420.00	463.62	2,084.93
5	Profit/ (Loss) for the year [3-4]	1,433.92	1,181.57	1,024.19	4,607.60
6	Other Comprehensive income				
	Items that will not be reclassified to profit or loss				
	(i) remeasurements of defined benefit plans	(45.73)	1.84	(32.00)	(38.13)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	11.72	(0.54)	9.32	11.10
	(iii) Foreign Currency Translation Reserve	0.05	6.21	5.35	8.67
	Total Other Comprehensive Income	(33.96)	7.51	(17.33)	(18.36)
7	Total Comprehensive Income for the year [5+6]	1,399.96	1,189.08	1,006.86	4,589.24
8	Profit/(Loss) for the year attributable to				
	Owners of the company	1,432.48	1,179.89	1,024.19	4,610.91
	Non-Controlling interest	1.44	1.68	-	(3.31)
		1,433.92	1,181.57	1,024.19	4,607.60
9	Other comprehensive income for the year attributable to				
	Owners of the company	(33.96)	7.51	(17.33)	(18.36)
	Non-Controlling interest	-	-	-	-
		(33.96)	7.51	(17.33)	(18.36)



Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2023

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
10	Total comprehensive income for the year attributable to				
	Owners of the company	1,398.52	1,187.40	1,006.86	4,592.55
	Non Controlling interest	1.44	1.68	-	(3.31)
		1,399.96	1,189.08	1,006.86	4,589.24
11	Paid-up equity share capital (FV per share Rs. 10/- each)	3,807.85	3,807.85	3,807.85	3,807.85
12	Earnings per share (FV per share Rs. 10/- each)				
	(a) Basic (Rs)	3.77	3.10	2.69	12.10
	(b) Diluted (Rs)	3.73	3.09	2.69	12.04

PAKKA LIMITED (FORMERLY KNOWN AS YASH PAKKA LIMITED)

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CIN: L24231UP1981PLC005294 | T: +91 5278 258174

E: connect@pakka.com | Website : www.pakka.com



Unaudited Consolidated Segment wise Revenue, Results, Assets and Liabilities

(Rs. In Lakhs)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited refer note 3	Unaudited	Audited
1	Segment Revenue (Sales and Other income)				
	- Paper & Pulp	9,358.59	9,924.29	7,819.23	36,708.73
	- Moulded Products	1,407.45	1,392.69	1,033.06	5,282.38
	Sub-total	10,766.04	11,316.98	8,852.29	41,991.11
	Less: Unallocable Revenue	-	-	-	-
	Total Revenue	10,766.04	11,316.98	8,852.29	41,991.11
2	Segment Results				
	Profit before tax from each segment				
	- Paper & Pulp	2,172.41	1,426.71	1,695.24	7,648.80
	- Moulded Products	(27.72)	(297.80)	(64.16)	(787.33)
	Sub-total	2,144.69	1,128.91	1,631.08	6,861.47
	<u>Less:</u>				
	Other un-allocable expenditure	(62.90)	472.66	(143.27)	(168.94)
	<u>Add:</u>				
	Other un-allocable income	-	-	-	-
Profit/ Loss Before Tax	2,081.79	1,601.57	1,487.81	6,692.53	
3	Segment Assets				
	- Paper & Pulp	34,990.69	35,028.01	29,803.43	35,028.01
	- Moulded Products	1,862.37	2,073.19	3,751.63	2,073.19
	Sub-total	36,853.06	37,101.20	33,555.06	37,101.20
	<u>Add:</u>				
	Un-allocable assets	233.03	212.26	51.93	212.26
Total Assets	37,086.09	37,313.46	33,606.99	37,313.46	
4	Segment Liabilities				
	- Paper & Pulp	8,012.83	9,951.31	8,949.20	9,951.31
	- Moulded Products	3,348.59	3,531.69	4,203.12	3,531.69
	Sub-total	11,361.42	13,483.00	13,152.32	13,483.00
	<u>Add:</u>				
	Un-allocable liabilities	3,565.22	3,266.36	2,937.63	3,266.36
Total Liabilities	14,926.64	16,749.36	16,089.95	16,749.36	
5	Capital Employed				
	- Paper & Pulp	26,977.86	25,076.70	20,854.23	25,076.70
	- Moulded Products	(1,486.22)	(1,458.50)	(451.49)	(1,458.50)
	Unallocable assets less liabilities	(3,332.19)	(3,054.10)	(2,885.70)	(3,054.10)
	Capital Employed	22,159.45	20,564.10	17,517.04	20,564.10

- 1) The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee in its meeting held on 11th August, 2023 and approved by the Board of Directors at their meeting held on 12th August, 2023. 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 the Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 3) The figures for the Quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year and unaudited year to date figures upto the third quarter of the respective financial year which were subjected to Limited Review.
- 4) The Company had in its Nomination and Remuneration Committee Meeting held on 7th July 2022 approved Grant of 14,16,600 Shares to the Employees of the Company at Rs 82.21 Per Equity Share of Rs 10/- Each. The financial impact of this has been considered in the Unaudited Standalone Financial Results as per provision of IND AS 102 amounting to Rs. 190.44 Lakhs.
- 5) The name of the Company has been changed from Yash Pakka Limited to Pakka Limited on 6th July 2023 vide Certificate of Incorporation consequent to change of name of the Companies as issued by the Registrar of Companies, Uttar Pradesh.
- 6) Figures of previous reporting periods have been regrouped wherever necessary to correspond with the figures of the current reporting period.
- 7) The results of the company are available on the company's website www.pakka.com, BSE website at www.bseindia.com and NSE website at www.nseindia.com.

FOR PAKKA LIMITED

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Neetika Suryawanshi
Chief Financial Officer

Place: Lucknow
Date: 12th August, 2023

FOR PAKKA LIMITED

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Jagdeep Hira
Managing Director
DIN: 07639849

Place: Lucknow
Date: 12th August, 2023



Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to the said Regulations along with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023, with regard to change in Directors and Key Managerial Personnel is given herein under: -

I. Appointment of Mr. Shubham Tibrewal (DIN: 10274024) as an Additional Director (Non-Executive & Independent) of the Company

S. No.	Particulars	Details
1.	Name of the Director & DIN	Mr. Shubham Tibrewal (DIN: 10274024)
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as an Additional Director (Non-Executive & Independent) of the Company
3.	Date of appointment / cessation (as applicable) & term of appointment	Mr. Shubham Tibrewal is appointed for a tenure of 5 years w.e.f. 12 th August, 2023 to 11 th August, 2028 subject to the necessary approvals and compliances required under the prescribed laws.
4.	Brief Profile in case of Appointment	Mr. Shubham Tibrewal, aged 33 years, is a citizen of France. He has done his bachelor's degree in engineering production from the University of Mumbai. He has completed Grand Ecole MSc Management specializing in Corporate Finance and Strategy from BNP Paribas Personnel Finance, Paris, France. He is the founder of Brawny Bear Nutrition, headquartered in Mumbai, India.
5.	Disclosure of relationships between directors (in case of appointment of a Director)	Mr. Shubham Tibrewal is not related to any Director or Key Managerial Personnel of the Company
6.	Detailed Reason of Resignation	Not Applicable
7.	Confirmation required from Independent Director that there is no other material reasons other than those provided	Not Applicable
8.	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Ltd. with ref. no. NSE/CML/2018/24, both dated 20th June, 2018	Mr. Shubham Tibrewal is not debarred from holding the office of Director by virtue of any Securities and Exchange Board of India ("SEBI") order or any other such authority.

Yours faithfully,
for Pakka Limited

Sachin Kumar Srivastava
 Company Secretary & Legal Head

Formerly known as Yash Pakka Limited

Pakka Limited, Yash Nagar, Ayodhya 224135 (U.P.), India
 +91-5278-258174 |
 connect@pakka.com www.pakka.com

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 Kanpur-208 001, Uttar Pradesh, India
 CIN: L24231UP1981PLC005294