



perfectpac limited

Regd. Off: 910, Chiranjiv Tower, 43-Nehru Place, New Delhi-110019

CIN No. : L72100DL1972PLC005971

Tel: 011-2644 1015-17, Fax : 011-2644 1018

website : www.perfectpac.com, e-mail: complianceofficer@perfectpac.com

October 30, 2021

BSE Ltd., Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 Scrip Code No. 526435	The Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata 700001 Stock Code 026097
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Sub: Outcome of Board Meeting - Unaudited Financial Results for the quarter and half year ended September 30, 2021

Dear Sir,

Pursuant to the provisions of 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 at 02:30 p.m. and concluded at 03:40 p.m., inter-alia, approved the Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2021.

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

- (a) The Un-audited Financial Results for the quarter and half year ended September 30, 2021; and
- (b) Limited Review Report on the Un-audited Financial Results for the said period.

The results will be published in the newspaper pursuant to Regulation 47 (1) (b) of the aforesaid regulations.

We request you to take the same on record.

Thanking you,

Yours faithfully,
For **Perfectpac Limited**

Shefali Chauhan
Shefali Chauhan
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, 2021 and the year to date results for the period from 1st' April, 2021 to 30th' September, 2021 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: 2021.10.30
15:51:43 +05'30'

Place: New Delhi
Dated: 30.10.2021
UDIN: 21091309AAAAGT8369

Samir Vaid
Partner
Membership No. 091309

PERFECTPAC LIMITED

Regd. 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, 2021**

S. No.	Particulars	(Rs. In lakhs except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
1	Revenue from Operations	2,245.81	1,749.56	1,802.84	3,995.37	2,422.06	6,590.14
2	Other Income	2.64	0.36	2.63	3.00	4.18	51.34
3	Total Revenue (1 + 2)	2,248.45	1,749.92	1,805.47	3,998.37	2,426.24	6,641.48
4	Expenses						
a)	Cost of materials consumed	1,686.36	1,345.09	1,263.02	3,031.45	1,670.06	4,749.25
b)	Purchase of Stock-in-Trade	-	-	-	-	-	-
c)	Changes in Inventories of Finished Goods and Work-in-Progress and Stock-in-Trade	(27.47)	(7.17)	10.06	(34.64)	28.99	10.16
d)	Employees Benefits Expense	208.74	166.57	193.07	375.31	297.10	681.66
e)	Finance Costs	17.15	21.26	11.83	38.41	20.79	51.62
f)	Depreciation and amortization expenses	54.80	54.63	50.87	109.43	85.09	180.06
g)	Other Expenses	231.70	181.67	226.55	413.37	339.43	860.95
	Total Expenses	2,171.28	1,762.05	1,755.40	3,933.33	2,441.46	6,533.70
5	Profit before Exceptional Items and Tax (3 - 4)	77.17	(12.13)	50.07	65.04	(15.22)	107.78
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5 - 6)	77.17	(12.13)	50.07	65.04	(15.22)	107.78
8	Tax expenses						
a)	Current Tax (including Prior Period Tax Adjustment)	15.49	-	-	15.49	-	15.30
b)	Deferred Tax	6.08	(5.21)	18.39	0.87	-	15.31
9	Profit for the period (7 - 8)	55.60	(6.92)	31.68	48.68	(15.22)	77.17
10	Other Comprehensive Income (OCI)						
i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	5.96
ii)	Income tax relating to items that will not be classified to profit or loss	-	-	-	-	-	(1.55)
iii)	Items to be reclassified to profit or loss	-	-	-	-	-	-
iv)	Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period [comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax)]	55.60	(6.92)	31.68	48.68	(15.22)	81.58
12	Paid-up equity share capital (Face value of Rs. 10/- per share)	133.26	133.26	133.26	133.26	133.26	133.26
13	Earnings per share (EPS) (Face value of Rs. 10/- per share)						
	Basic and Diluted (Rs.)	4.17	(0.52)	2.38	3.65	(1.14)	5.79
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

NOTES:

- The above un-audited financial results were subject to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 30, 2021. The Limited Review Report of the Statutory Auditors is being filed with the Bombay Stock Exchange and Calcutta Stock Exchange.
- These un-audited 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company has considered the possible effects that may result from the pandemic related to Covid-19 on the carrying amounts of Receivables, Inventories, Property, Plant & Equipment and Intangible Assets on the basis of evaluation at current indicators of future economic condition. The Company expects to recover the carrying amount of such Assets and does not anticipate any impairment to these Financial and Non-Financial Assets.
- The Company is primarily engaged in packaging business in India. As such there is only one reporting segment as per Ind AS 108- "Operating Segments"
- Previous year/period figures have been regrouped/reclassified to make them comparable with those of current year/period figures.
- These un-audited financial results are available under Investors section of our website at www.perfectpac.com and under Financial Results at Corporate section of BSE at www.bseindia.com.

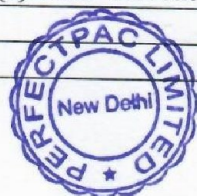
Place: New Delhi
Date: 30.10.2021



Sanjay Rajgarhia
Sanjay Rajgarhia
Managing Director

Perfectpac Limited
Statement of Un-audited Assets and Liabilities as at September 30, 2021

Particulars		As at 30.09.2021	As at 31.03.2021
		(Unaudited)	(Audited)
ASSETS			
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,587.36	1,495.37
	(b) Capital work-in-progress	0.55	-
	(c) Intangible assets	5.35	5.39
	(d) Right of Use Asset	77.95	79.35
	(e) Financial Assets		
	(i) Loans	35.88	35.88
	(f) Other Non-Current Assets	1.06	26.34
	Total Non-Current Assets	1,708.15	1,642.33
2	Current Assets		
	(a) Inventories	946.63	1,110.95
	(b) Financial Assets		
	(i) Trade Receivables	1,564.67	1,619.61
	(ii) Cash and Cash Equivalents	10.52	14.80
	(iii) Other Balances with Banks	20.63	44.50
	(c) Current Tax Assets (net)	0.65	3.18
	(d) Other Current Assets	176.38	184.11
	Total Current Assets	2,719.48	2,977.15
	TOTAL ASSETS	4,427.63	4,619.48
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity Share Capital	133.26	133.26
	(b) Other Equity	2,754.88	2,706.20
	Total Equity	2,888.14	2,839.46
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	213.97	267.35
	(ii) Lease Liabilities	5.19	5.19
	(iii) Other Financial Liabilities	10.13	10.13
	(b) Deferred Tax Liabilities (net)	90.76	89.89
	(c) Other Non-Current Liabilities	2.94	2.15
	Total Non-Current Liabilities	322.99	374.71
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	336.44	611.07
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	13.64	14.82
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	639.60	576.90
	(iii) Lease Liabilities	0.83	1.67
	(iv) Other Financial Liabilities	200.91	189.85
	(b) Provisions	5.47	0.06
	(c) Other Current Liabilities	19.61	10.94
	Total Current Liabilities	1,216.50	1,405.31
	TOTAL EQUITY AND LIABILITIES	4,427.63	4,619.48



Signature

Perfectpac Limited
Statement of Un-audited Cash Flows for the Half Year Ended September 30, 2021

(Rupees in Lakhs)

Particulars	Period Ended	Year Ended
	30.09.2021	31.03.2021
	Unaudited	Audited
	(Rs.)	(Rs.)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax Exceptional & Extraordinary items	65.04	107.78
Add Exceptional items	-	-
Adjustments for:		
Other Comprehensive Income	0.00	4.41
Depreciation	109.43	180.06
(Profit)/loss on sale of fixed Assets & Assets Discarded (Net)	2.30	(31.13)
Interest Paid	38.41	51.62
Interest received	(0.18)	(8.09)
Operating Profit before working capital changes	215.00	304.65
Adjustments for:		
Trade and Other Receivables	90.48	(515.53)
Inventories	164.32	(418.35)
Trade Payable and Other Liabilities	85.65	262.36
Cash Generated from Operations	555.45	(366.87)
Direct Taxes Paid (including deferred tax)	(16.36)	(30.61)
Cash Flow before extraordinary items	539.09	(397.48)
Extraordinary Items	-	-
Net Cash from Operating Activities	539.09	(397.48)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets, Including capital work in progress	(215.05)	(350.15)
Purchase of Investments	-	-
Sale of Fixed Assets	12.20	50.05
Interest received	0.18	8.09
Net Cash used in Investing Activities	(202.67)	(292.01)
C CASH FLOW FROM FINANCING ACTIVITIES		
Repayments of Long Term Borrowings	(50.69)	(91.50)
Net proceeds of Long Term Borrowings	0.00	381.80
Net proceeds of Short Term Borrowings	(274.63)	429.42
Dividend & Dividend Tax Paid	-	-
Payment of Lease Liability	(0.84)	(1.42)
Interest Paid	(38.41)	(51.62)
Net Cash from Financing Activities	(364.57)	666.68
Net Increase in Cash and Cash Equivalents (A+B+C)	(28.15)	(22.81)
Cash and Cash Equivalents as at 1st April, Opening Balance	59.30	82.11
Cash and Cash Equivalents as at 31st March, Closing Balance	31.15	59.30

Note: Figures in brackets represent outflow



Signature