



# 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

February 04, 2022

<b>BSE Ltd.,</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 Scrip Code No.: <b>526435</b>	<b>The Calcutta Stock Exchange Limited,</b> 7, Lyons Range, Kolkata - 700001 Stock Code: <b>026097</b>
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**Sub: Unaudited Financial Results for the quarter and nine months ended December 31, 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 12:00 Noon and concluded at 01:50 p.m., inter-alia, approved the Un-audited Financial Results of the Company for the quarter and nine months ended December 31, 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 nine months ended December 31, 2021; and
- (b) Limited Review Report for 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



Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to date Financial Results of 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  
PERFECTPAC LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **PERFECTPAC LIMITED** (the "Company") for the quarter ended 31<sup>st</sup> December, 2021 and the year to date results for the period from 1<sup>st</sup> April, 2021 to 31<sup>st</sup> December, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. 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: 2022.02.04  
13:57:40 +05'30'

Place: New Delhi  
Dated: 04<sup>th</sup> February, 2022  
UDIN: 22091309AAJQKV7341

**Samir Vaid**  
Partner  
Membership No. 091309



**PERFECTPAC LIMITED**

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

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021****(Rs. In lakhs except EPS)**

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021 Unaudited	30.09.2021 Unaudited	31.12.2020 Unaudited	31.12.2021 Unaudited	31.12.2020 Unaudited	31.03.2021 Audited
1	Revenue from Operations	2,336.13	2,245.81	1,703.85	6,331.50	4,125.91	6,590.14
2	Other Income	0.69	2.64	40.08	3.69	44.26	51.34
3	<b>Total Revenue (1 + 2)</b>	<b>2,336.82</b>	<b>2,248.45</b>	<b>1,743.93</b>	<b>6,335.19</b>	<b>4,170.17</b>	<b>6,641.48</b>
4	<b>Expenses</b>						
a)	Cost of materials consumed	1,757.88	1,686.36	1,235.46	4,789.33	2,905.52	4,749.25
b)	Changes in Inventories of Finished Goods and Work-in-Progress and Stock-in-Trade	(9.87)	(27.47)	(3.14)	(44.51)	25.85	10.16
c)	Employees benefits expense	220.08	208.74	181.55	595.39	478.65	681.66
d)	Finance costs	14.10	17.15	11.71	52.51	32.50	51.62
e)	Depreciation and amortization expense	58.57	54.80	48.74	168.00	133.83	180.06
f)	Other expenses	280.66	231.70	221.41	694.03	560.84	860.95
	<b>Total Expenses</b>	<b>2,321.42</b>	<b>2,171.28</b>	<b>1,695.73</b>	<b>6,254.75</b>	<b>4,137.19</b>	<b>6,533.70</b>
5	<b>Profit Before Exceptional Items and Tax (3 - 4)</b>	<b>15.40</b>	<b>77.17</b>	<b>48.20</b>	<b>80.44</b>	<b>32.98</b>	<b>107.78</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit Before Tax (5 - 6)</b>	<b>15.40</b>	<b>77.17</b>	<b>48.20</b>	<b>80.44</b>	<b>32.98</b>	<b>107.78</b>
8	<b>Tax Expenses</b>						
a)	Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	3.53	15.49	2.08	19.02	2.08	15.30
b)	Deferred Tax	9.67	6.08	10.93	10.54	11.15	15.31
9	<b>Profit for the period / year (7 - 8)</b>	<b>2.20</b>	<b>55.60</b>	<b>35.19</b>	<b>50.88</b>	<b>19.75</b>	<b>77.17</b>
10	<b>Other Comprehensive Income(OCI)</b>						
i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	5.96
ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(1.55)
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 / year (9 + 10)</b>	<b>2.20</b>	<b>55.60</b>	<b>35.19</b>	<b>50.88</b>	<b>19.75</b>	<b>81.58</b>
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	<b>Earnings per share (EPS) (Face value of Rs. 10/- per share)</b>						
	Basic and Dilluted	0.17	4.17	2.64	3.82	1.48	5.79
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

**NOTES:-**

1	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 February 04, 2022. The Limited Review Report of the Statutory Auditors is being filed with the Bombay Stock Exchange and Calcutta Stock Exchange.
2	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.
3	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.
4	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".
5	Previous year/period figures have been regrouped/reclassified to make them comparable with those of current year/period figures.
6	The un-audited 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 BSE at <a href="http://www.bseindia.com">www.bseindia.com</a> and under Financial Results at listing compliance section of The Calcutta Stock Exchange Limited at <a href="http://www.cse-india.com">www.cse-india.com</a> .

Place: New Delhi  
Date: February 04, 2022
  
Sanjay Rajgarhia  
Managing Director