PAKKA
Packaging with a Soul

PAKKA LIMITED

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Corp. Office : Yash Nagar, Ayodhya, Uttar Pradesh - 224135, India

CIN: L24231UP1981PLC005294 I T: +91 78000 18989

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Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2025

(Rs. In Lakhs)

Sr No.	Particulars	Quarter ended 30.06.2025 Unaudited	Quarter ended 31.03.2025 Audited	Quarter ended 30.06.2024 Unaudited	Year ended 31.03.2025 Audited
1	**Income**				
	(a) Revenue from Operations	8,196.73	9,215.70	9,678.65	40,604.08
	(b) Other Income	133.62	382.50	224.39	1,468.80
	Total Income	**8,330.35**	**9,598.20**	**9,903.04**	**42,072.88**
2	**Expenses**				
	(a) Cost of materials consumed	3,432.86	3,870.46	4,068.22	16,268.01
	(b) Purchase of stock-in-trade	264.07	336.16	234.69	1,018.17
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(123.47)	(254.64)	(396.96)	(547.53)
	(d) Power and Fuel	883.96	1,120.77	1,239.39	5,264.04
	(e) Employee Benefits expenses	1,370.18	1,317.19	1,190.71	5,184.89
	(f) Finance Costs	297.71	268.41	326.08	1,048.63
	(g) Depreciation and Amortisation expense	413.16	410.03	376.09	1,594.59
	(h) Other expenses	1,776.32	2,251.64	1,507.83	7,444.79
	Total Expenses	**8,314.79**	**9,320.02**	**8,546.05**	**37,275.59**
3	**Profit/ (Loss) before tax [1-2]**	**15.56**	**278.18**	**1,356.99**	**4,797.29**
4	**Tax Expense**	**168.54**	**-40.94**	**501.20**	**1,045.31**
5	**Profit/ (Loss) for the year [3-4]**	**(152.98)**	**319.12**	**855.79**	**3,751.98**
6	**Other Comprehensive income**				
	Items that will not be reclassified to profit or loss				
	(i) remeasurements of defined benefit plans	(39.09)	**3.86**	(66.73)	(43.39)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	9.84	(0.97)	19.43	10.92
	(iii) Foreign Currency Transition Reserve	72.19	18.46	(1.21)	(21.91)
	Total Other Comprehensive Income	**42.93**	**21.35**	**(48.51)**	**(54.38)**
7	**Total Comprehensive Income for the year [5+6]**	**(110.05)**	**340.47**	**807.28**	**3,697.60**
8	**Profit/(Loss) for the year attributable to**				
	Owners of the company	(152.98)	319.12	855.79	3,751.98
	Non Controlling interest		-	-	-
		(152.98)	**319.12**	**855.79**	**3,751.98**
9	**Other comprehensive income for the year attributable to**				
	Owners of the company	42.93	21.35	(48.51)	(54.38)
	Non Controlling interest		-	**-**	**-**
		42.93	**21.35**	**(48.51)**	**(54.38)**
10	**Total comprehensive income for the year attributable to**				
	Owners of the company	(110.05)	340.47	807.28	3,697.60
	Non Controlling interest		-	-	-
		(110.05)	**340.47**	**807.28**	**3,697.60**
11	Paid-up equity share capital (FV per share Rs. 10/- each)	4,494.81	4,494.81	3,941.98	4,494.81
12	Earnings per share (FV per share Rs. 10/- each)				
	(a) Basic (Rs)	(0.39)	0.76	2.18	8.96
	(b) Diluted (Rs)	(0.39)	0.76	2.18	8.95

Unaudited Consolidated Segment wise Revenue, Results, Assets and Liabilities

(Rs. In lakhs)

Sr No.	Particulars	Quarter ended 30.06.2025 Unaudited	Quarter ended 31.03.2025 Audited	Quarter ended 30.06.2024 Unaudited	Year ended 31.03.2025 Audited
1	**Segment Revenue (Sales and Other income)**				
	- Paper & Pulp	6,953.09	8,440.20	8,452.45	36,408.28
	- Moulded Products	1,377.26	1,158.00	1,450.59	5,664.60
	Sub-total	**8,330.35**	**9,598.20**	**9,903.04**	**42,072.88**
	Less: Unallocable Revenue		-		
	Total Revenue	**8,330.35**	**9,598.20**	**9,903.04**	**42,072.88**
2	**Segment Results**				
	Profit before tax from each segment				
	- Paper & Pulp	142.79	791.64	1,461.61	5,664.74
	- Moulded Products	(60.75)	(268.07)	(41.43)	(458.68)
	Sub-total	**82.04**	**523.57**	**1,420.18**	**5,206.06**
	Less:				
	Other un-allocable expenditure	(66.48)	(245.39)	(63.19)	(408.77)
	Add:				
	Other un-allocable income		-	-	-
	Profit/ Loss Before Tax	**15.56**	**278.18**	**1,356.99**	**4,797.29**
3	**Segment Assets**				
	- Paper & Pulp	84,791.37	72,463.55	49,006.36	72,463.55
	- Moulded Products	1,569.01	1,334.57	3,099.78	1,334.57
	Sub-total	**86,360.38**	**73,798.12**	**52,106.14**	**73,798.12**
	Add:				
	Un-allocable assets	31.07	46.22	208.88	46.22
	Total Assets	**86,391.45**	**73,844.34**	**52,315.02**	**73,844.34**
4	**Segment Liabilities**				
	- Paper & Pulp	35,036.55	22,855.52	17,899.55	22,855.52
	- Moulded Products	2,908.33	3,071.82	4,419.79	3,071.82
	Sub-total	**37,944.88**	**25,927.34**	**22,319.34**	**25,927.34**
	Add:				
	Un-allocable liabilities	2,702.71	2,711.36	3,801.36	2,711.36
	Total Liabilities	**40,647.59**	**28,638.70**	**26,120.70**	**28,638.70**
5	**Capital Employed**				
	- Paper & Pulp	49,754.82	49,608.03	31,106.81	49,608.03
	- Moulded Products	(1,339.32)	(1,737.25)	(1,320.01)	(1,737.25)
	Unallocable assets less liabilities	(2,671.64)	(2,665.14)	(3,592.48)	(2,665.14)
	Capital Employed	**45,743.86**	**45,205.64**	**26,194.32**	**45,205.64**

1) The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee in its meeting held on 13th August, 2025 and approved by the Board of Directors at their meeting held on 13th August, 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 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) In respect of the Company's TSOP-2021, during the period ended 30th June 2025,
a. Expense of Rs.4.13 lakhs was recognised in respect of TSOP-21 plan , which is shown under employee benefit expense.

4) In Line with the clutter- free business philosophy, the Board of Directors in its meeting held on 27th March, 2024 has considered and instructed to prepare a scheme of Merger of Pakka Impact Limited (CIN:U74110UP2014PLC062982), a wholly owned subsidiary company into Pakka Limited (CIN: L24231UP1981PLC005294) in terms of the provisions of Section 230-232 of the Companies Act, 2013 and place it before the Audit Committee and Board for their approval.

5) 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
Digitally signed by Neetika Suryawanshi
Date: 2025.08.13 15:32:18 +05'30'

Neetika Suryawanshi
Chief Financial Officer

Place: Lucknow
Date: 13.08.2025

FOR PAKKA LIMITED

JAGDEEP HIRA
Digitally signed by JAGDEEP HIRA
Date: 2025.08.13 15:31:50 +05'30'

Jagdeep Hira
Managing Director
DIN: 07639849
Place: Lucknow
Date: 13.08.2025

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Pakka Limited (formerly known as Yash Pakka Limited) ("the Company") for the quarter ended June 30, 2025, pursuant to 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 June 30, 2025 ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors at their meeting held on 13th August 2025, 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 , read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as amended. 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 Statement is free of material misstatement. 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.

   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.

4. The Statement includes the financial results of the following entities:

Name of Subsidiary Company	Country of Incorporation	% Holding
Pakka Inc.	United Stated of America	100%
Pakka Pte. Ltd	Singapore	100%
Pakka Impact Limited	India	100%

CNK & ASSOCIATES LLP MUMBAI Chartered Accountants

Pakka Guatemala (100% subsidiary of Pakka Inc wef 10th April 2024)	Guatemala	100%

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the Financial Information of four subsidiaries provided to us by the Management of the Holding Company, referred to in paragraph 6 and 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 Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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.

Other Matter:

6. The accompanying Statement includes unaudited financial results/information of two subsidiaries and one step down subsidiary. which have not been reviewed. These financial results reflect total revenues (before consolidation adjustments) of Rs. 23.87 lakhs, total net loss after tax (before consolidation adjustments) of Rs. 522.01 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 448.95 lakhs for the quarter ended June 30, 2025, as considered in the unaudited consolidated financial results.
The financial results/financial information of these subsidiaries have been reviewed by other auditors, whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of such other auditors.

7. The accompanying Statement includes financial results/information of one subsidiary which reflect total revenues (before consolidation adjustments) of Rs. Nil, total net loss after tax (before consolidation adjustments) of Rs 0.98 lakhs and total comprehensive loss (before consolidation adjustments) of Rs 1.85 lakhs for the quarter ended June 30, 2025, as considered in the unaudited consolidated financial results. This financial results/information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is based solely on such unaudited Management certified financial results/financial information.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors referred to in Para 6 and the unaudited financial results certified by the Management as referred to in Para 7 above.

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

C.N.K. & ASSOCIATES LLP ★ MUMBAI ★ Chartered Accountants

Diwakar P. Sapre
Partner
Membership No. 040740
UDIN: 25040740BMIGQL4781
Place: Lucknow
Date: August 13, 2025