



YASH PAKKA LIMITED

[Formerly known as 'Yash Papers Limited']

REGD. OFFICE : FLAT NO. 202, 3A/172, AZAD NAGAR, KANPUR - 208 002, UTTAR PRADESH

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

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Statement of Unaudited Financial Results for quarter ended 31st December, 2019

(Rs. In lakhs)

Sr No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31-Mar-19
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Income						
	(a) Revenue from Operations	6,511.90	6,572.32	7,039.58	19,646.97	19,132.05	25,025.59
	(b) Other Income	100.25	117.01	49.28	324.09	339.30	517.56
	Total Income	6,612.15	6,689.33	7,088.86	19,971.06	19,471.35	25,543.15
2	Expenses						
	(a) Cost of materials consumed	2,627.26	2,601.37	2,990.93	7,839.70	8,360.92	10,980.41
	(b) Purchase of stock-in-trade	1.90	0.10	3.59	2.49	7.81	12.20
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(44.84)	111.97	284.09	82.93	346.64	146.48
	(d) Employee Benefits expenses	687.47	679.86	654.08	2,010.94	1,788.06	2,419.09
	(e) Finance Costs	269.71	352.69	398.78	962.67	1,247.84	1,682.31
	(f) Depreciation and Amortisation expense	223.37	235.84	230.69	688.02	672.73	870.46
	(g) Power and Fuel	1,096.19	1,237.61	1,330.45	3,402.99	3,364.67	4,467.12
	(h) Other expenses	673.83	661.52	579.21	1,959.17	1,866.61	2,481.99
	Total Expenses	5,534.89	5,880.96	6,471.82	16,948.91	17,655.28	23,060.06
3	Profit/ (Loss) before tax [1-2]	1,077.26	808.37	617.04	3,022.15	1,816.07	2,483.09
4	Tax Expense						
	Current	193.65	99.32	137.35	528.33	397.08	543.69
	Deferred	137.99	150.93	40.75	358.19	131.10	(131.58)
5	Profit/ (Loss) for the year [3-4]	745.62	558.12	438.94	2,135.63	1,287.89	2,070.98

For : Yash Pakka Limited

Manoj Kumar Maurya
Chief Financial Officer

Jagdeep Hira
Director & CEO



6	Other Comprehensive income Items that will not be reclassified to profit or loss						
	(i) remeasurements of defined benefit plans	10.32	3.20	(22.59)	(37.61)	(18.29)	(9.98)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	1.80	2.65	(4.82)	(6.57)	(3.90)	(2.90)
	Total Other Comprehensive Income	12.12	5.85	(27.41)	(44.18)	(22.19)	(12.88)
7	Total Comprehensive Income for the year [5+6]	757.74	563.97	411.53	2,091.45	1,265.70	2,058.10
8	Paid-up equity share capital (FV per share Rs. 10/- each)	3,524.00	3,524.00	3,524.00	3,524.00	3,524.00	3,524.00
9	Earnings per share (FV per share Rs. 10/- each)						
	(a) Basic (Rs)	2.12	1.58	1.25	6.06	3.65	5.88
	(b) Diluted (Rs)	2.12	1.58	1.25	6.06	3.65	5.88



For Yash Pakka Limited

Jagdeep Nira
Jagdeep Nira
Managing Director & CEO

For : Yash Pakka Limited

Manoj Kumar Maurya
Manoj Kumar Maurya
Chief Financial Officer

Segment wise Revenue, Results, Assets and Liabilities							
Sr No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months	Nine months	Year ended
		31.12.2019	30.09.2019	31.12.2018	ended 31.12.2019	ended 31.12.2018	31-Mar-2019
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Segment Revenue (Sales and Other operating income)						
	- Paper & Pulp	5,983.09	6,278.80	6,493.66	18,491.55	18,222.48	23,853.32
	- Moulded Products	629.06	410.53	595.20	1,479.51	1,248.87	1,689.83
	Sub-total	6,612.15	6,689.33	7,088.86	19,971.06	19,471.35	25,543.15
	Less: Unallocable Revenue		-			-	-
	Total Revenue	6,612.15	6,689.33	7,088.86	19,971.06	19,471.35	25,543.15
2	Segment Results						
	Profit before tax from each segment						
	- Paper & Pulp	1,310.14	1,008.97	818.12	3,695.43	2,500.62	3,333.20
	- Moulded Products	(206.48)	(186.82)	(186.68)	(604.02)	(643.79)	(786.39)
	Sub-total	1,103.66	822.15	631.44	3,091.41	1,856.83	2,546.81
	Less:						
	Other un-allocable expenditure	(26.40)	(13.78)	(14.40)	(69.26)	(40.76)	(63.72)
Add:							
Other un-allocable income	-	-	-	-	-	-	
	Profit/ Loss Before Tax	1,077.26	808.37	617.04	3,022.15	1,816.07	2,483.09
3	Segment Assets						
	- Paper & Pulp	19,954.71	20,237.30	19,432.27	19,954.71	19,432.27	20,631.71
	- Moulded Products	5,241.30	5,624.13	5,884.05	5,241.30	5,884.05	6,337.43
	Sub-total	25,196.01	25,861.43	25,316.32	25,196.01	25,316.32	26,969.14
	Add:						
Un-allocable assets	-	73.95	121.00	-	121.00	85.95	
	Total Assets	25,196.01	25,935.38	25,437.32	25,196.01	25,437.32	27,055.09



For Yash Pakka Limited

For : Yash Pakka Limited

Manoj Kumar Maurya
Chief Financial Officer

Jagdeep Hira
Managing Director & CEO

4	Segment Liabilities						
	- Paper & Pulp	6,858.03	8,337.27	9,845.12	6,858.03	9,845.12	10,699.99
	- Moulded Products	6,010.65	6,187.01	5,906.78	6,010.65	5,906.78	6,352.76
	Sub-total	12,868.68	14,524.28	15,751.90	12,868.68	15,751.90	17,052.75
	Add:						
Un-allocable liabilities	1,290.28	1,131.78	1,107.39	1,290.28	1,107.39	631.90	
	Total Liabilities	14,158.96	15,656.06	16,859.29	14,158.96	16,859.29	17,684.65
5	Capital Employed						
	- Paper & Pulp	13,096.68	11,900.03	9,587.15	13,096.68	9,587.15	9,931.72
	- Moulded Products	(769.35)	(562.88)	(22.73)	(769.35)	(22.73)	(15.33)
	Unallocable assets less liabilities	(1,290.28)	(1,057.83)	(986.39)	(1,290.28)	(986.39)	(545.95)
	Capital Employed	11,037.05	10,279.32	8,578.03	11,037.05	8,578.03	9,370.44







Yash Pakka Limited

For : Yash Pakka Limited

Jagdeep Nira
Managing Director & CEO

Manoj Kumar Maurya
Chief Financial Officer

<p>Notes:</p> <ol style="list-style-type: none"> 1) The Company is engaged in the following business segments: <ul style="list-style-type: none"> - Paper & Pulp - Moulded (Tableware) Products 2) Segments have been identified taking into account the nature of activities and nature of risks and returns. 3) There are no inter-unit segment transfers.
<p>Notes:</p> <ol style="list-style-type: none"> 1) The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standard) Rules, 2015 (as amended). 2) The Company has adopted Ind As 116 'Leases ' w.e.f 1st April, 2019. The adoption of standard did not have any material impact to the financial results of the Company. 3) The results for the Quarter ended 31st December, 2019 are the balancing figures between Unaudited figures in respect of the nine month results and the published half yearly figures upto date 30th September, 2019. 4) Figures for the previous period are re-classified/ re-arranged/ re-grouped, wherever necessary, to correspond with the current period's classification and disclosures. 5) The above Unaudited financial results have been reviewed by the Audit Committee on 6th February, 2020 and approved by the Board of Directors at their meetings held on 7th February, 2020 6) The results for the quarter ended 31st December, 2019 are available on the Company's Website at www.yashpakka.com and BSE Limited website at www.bseindia.com.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div data-bbox="353 1101 627 1165"> <p>Camp: Ayodhya Date: 07th February, 2020</p> </div> <div data-bbox="672 949 896 1165">  </div> <div data-bbox="1153 997 1512 1165"> <p>For : Yash Pakka Limited  Manoj Kumar Maurya Chief Financial Officer</p> </div> <div data-bbox="1534 989 1702 1157">  </div> <div data-bbox="1713 973 1982 1165"> <p>for Yash Pakka Limited  Jagdeep Hira Managing Director & CEO DIN: 07639849</p> </div> </div>

LIMITED REVIEW REPORT**To the Board of Directors of Yash Pakka Limited (Formerly known as Yash Papers Limited)**

1. We have reviewed the accompanying statement of unaudited financial results of Yash Pakka Limited (Formerly known as Yash Papers Limited) ("the Company") for the quarter ended 31st December, 2019 and the year to date results for the period from 1st April, 2019 to 31st December, 2019 (The "Statement").
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. 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 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 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. 37391

UDIN: 20037391/AAAA0F1644



Place: Mumbai

Date: 7th February 2020