


LIMITED REVIEW REPORT

To The Board of Directors of Yash Pakka Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Yash Pakka Limited ("the Company") for the quarter ended 30th June 2022 ("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 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. 101961 W/W-100036


Himanshu Kishnadwala
Partner
Membership No. 037391
UDIN: 22037391AORTBC 2314



Place: Mumbai
Date: 10th August 2022



YASH PAKKA LIMITED

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Standalone Statement of Unaudited Financial Results for the quarter ended 30th June, 2022




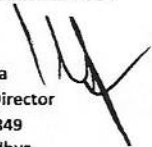
(Rs. In lakhs)

Sr No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Reviewed	Audited	Reviewed	Audited
1	Income				
	(a) Revenue from Operations	8,653.61	8,153.98	6,060.01	29,108.63
	(b) Other Income	198.68	314.18	131.78	813.25
	Total Income	8,852.29	8,468.16	6,191.79	29,921.88
2	Expenses				
	(a) Cost of materials consumed	3,692.41	3,531.47	2,389.80	11,746.92
	(b) Purchase of stock-in-trade	9.10	2.57	-	6.18
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(378.18)	65.28	(351.39)	-124.56
	(d) Employee Benefits expenses	945.32	1,071.24	708.08	3,557.01
	(e) Finance Costs	297.87	234.09	266.29	936.26
	(f) Depreciation and Amortisation expense	304.57	264.86	246.26	1,021.54
	(g) Power and Fuel	1,207.69	831.74	696.41	3,365.32
	(h) Other expenses	1,176.87	1,491.46	758.34	4,043.89
	Total Expenses	7,255.65	7,492.71	4,713.79	24,552.56
3	Profit/ (Loss) before tax [1-2]	1,596.64	975.45	1,478.00	5,369.32
4	Tax Expense	463.62	230.16	442.97	1,549.30
5	Profit/ (Loss) for the year [3-4]	1,133.02	745.29	1,035.03	3,820.02
6	Other Comprehensive income				
	Items that will not be reclassified to profit or loss				
	(i) remeasurements of defined benefit plans	(32.00)	16.66	(35.38)	(67.51)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	9.32	(4.85)	10.30	19.66
	Total Other Comprehensive Income	(22.68)	11.81	(25.08)	(47.85)
7	Total Comprehensive Income for the year [5+6]	1,110.34	757.10	1,009.95	3,772.17
8	Paid-up equity share capital (FV per share Rs. 10/- each)	3,807.85	3,807.85	3,524.00	3,807.85
9	Earnings per share (FV per share Rs. 10/- each)				
	(a) Basic (Rs)	2.98	1.96	2.94	10.03
	(b) Diluted (Rs)	2.98	1.96	2.94	10.03



For Yash Pakka Ltd.

Jagdeep Hira
Managing Director

Standalone Segment wise Revenue, Results, Assets and Liabilities					
(Rs. In lakhs)					
Sr No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Reviewed	Audited	Reviewed	Audited
1	Segment Revenue (Sales and Other income)				
	- Paper & Pulp	7,819.23	7,226.11	5,889.73	26,696.31
	- Moulded Products	1,033.06	1,242.05	302.06	3,225.57
	Sub-total	8,852.29	8,468.16	6,191.79	29,921.88
	Less: Unallocable Revenue				
	Total Revenue	8,852.29	8,468.16	6,191.79	29,921.88
2	Segment Results				
	Profit before tax from each segment				
	- Paper & Pulp	1,695.24	1,091.41	1,621.58	5,604.88
	- Moulded Products	(64.16)	-97.21	(117.02)	(107.85)
	Sub-total	1,631.08	994.20	1,504.56	5,497.03
	Less:				
	Other un-allocable expenditure	(34.47)	(18.75)	(26.56)	(127.71)
	Add:				
	Other un-allocable income	-	-	-	-
	Profit/ Loss Before Tax	1,596.61	975.45	1,478.00	5,369.32
3	Segment Assets				
	- Paper & Pulp	29,803.43	28,349.84	23,003.84	28,349.84
	- Moulded Products	3,751.63	3,953.88	3,908.16	3,953.88
	Sub-total	33,555.06	32,303.72	26,912.00	32,303.72
	Add:				
	Un-allocable assets	393.36	393.36	17.38	393.36
	Total Assets	33,948.42	32,697.08	26,929.38	32,697.08
4	Segment Liabilities				
	- Paper & Pulp	8,949.20	9,173.15	6,311.44	9,173.15
	- Moulded Products	4,203.12	4,341.18	4,918.73	4,341.18
	Sub-total	13,152.32	13,514.33	11,230.17	13,514.33
	Add:				
	Un-allocable liabilities	2,922.31	2,419.25	1,683.94	2,419.25
	Total Liabilities	16,074.63	15,933.58	12,914.11	15,933.58
5	Capital Employed				
	- Paper & Pulp	20,854.23	19,176.69	16,692.40	19,176.69
	- Moulded Products	(451.49)	-387.30	(1,010.57)	(387.30)
	Unallocable assets less liabilities	(2,528.95)	-2,025.89	(1,666.56)	(2,025.89)
	Capital Employed	17,873.79	16,763.50	14,015.27	16,763.50
<p>1) The above Standalone unaudited financial results have been reviewed by the Audit Committee in its meeting held on 9th August, 2022 and approved by the Board of Directors at their meeting held on 10th August, 2022.</p> <p>2) 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).</p> <p>3) The figures in the Standalone Financial Statements for the quarter ended 30th June 2022 are not comparable to the corresponding quarter ended 30th June 2021 as the figures of previous year quarter does not include the financial impact of Merger of Yash Compostables Limited with Yash Pakka Limited.</p> <p>4) The results of the company are available on the company's website www.yashpakka.com and on BSE website at www.bseindia.com.</p>					
 					
		FOR YASH PAKKA LIMITED  Jagdeep Hira Managing Director DIN: 07639849 Place : Ayodhya Date: 10th August 2022			