



National Stock Exchange Of India Limited

Date of 10-Aug-2024

NSE Acknowledgement

| | |
|-------------------------------|--------------------------|
| Symbol:- | PAKKA |
| Name of the Company: - | PAKKA LIMITED |
| Submission Type:- | Board Meetings |
| Short Description:- | Outcome of Board Meeting |
| Date of Submission:- | 10-Aug-2024 04:43:18 PM |
| NEAPS App. No:- | 2024/Aug/11121/11300 |

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.

Date & Time of Download : 10/08/2024 16:49:48

BSE ACKNOWLEDGEMENT

| | |
|--|---|
| Acknowledgement Number | 7724321 |
| Date and Time of Submission | 8/10/2024 4:49:35 PM |
| Scripcode and Company Name | 516030 - Pakka Ltd- |
| Subject / Compliance Regulation | Board Meeting Outcome for Outcome Of Board Meeting 10.08.2024 |
| Submitted By | Sachin Kumar Srivastava |
| Designation | Company Secretary & Compliance Officer |

Disclaimer : - Contents of filings has not been verified at the time of submission.

7/Govt/SE/2024-25/0033

10th August, 2024

**National Stock Exchange of India
Limited Exchange Plaza, 5th Floor,
Plot No. C/1, G Block, Bandra-Kurla
Complex, Bandra (East),
Mumbai 400 051
Trading Symbol: PAKKA**

**BSE Limited
Department of Corporate Service
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street
Mumbai - 400 001
Scrip Code: 516030**

Ref: Prior intimation dated 31st July 2024 under Regulation 29(2), Regulation 30 read with Regulation 47 and all other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”).

Sub: Outcome of the meeting of the Board of Directors of the Company in terms of the provisions of Regulation 30 of the SEBI Listing Regulations started at 01:00 pm (IST) and concluded at 04:25 pm (IST).

Dear Sir/Madam,

With reference to the captioned subject and in terms of Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we hereby inform your good office that the Board of Directors of Pakka Limited (“Company”) at their Meeting held today i.e., on **Saturday, 10th August 2024**, has, inter-alia, considered and approved the following:

1. UNAUDITED FINANCIAL RESULT FOR THE 1ST QUARTER ENDED 30TH JUNE, 2024.

The Board of Directors of the Company has considered and approved the Unaudited Financial Results including Segment Reporting for the 1st quarter ended 30th June, 2024. Accordingly, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we enclose the following:

- i) Statements showing the Unaudited Financial Results including Segment Reporting – Standalone for the 1st quarter ended 30th June, 2024; Enclosed herewith as ‘**Annexure – 1**’.
- ii) Statements showing the Unaudited Financial Results including Segment Reporting – Consolidated for the 1st quarter ended 30th June, 2024; Enclosed herewith as ‘**Annexure – 2**’.

- iii) Limited Review Report on the Unaudited Financial Results including Segment Reporting – Standalone for the for the 1st quarter ended 30th June, 2024; Enclosed herewith as '**Annexure – 3**'.
- iv) Limited Review Report on the Unaudited Financial Results including Segment Reporting – Consolidated for the for the 1st quarter ended 30th June, 2024; Enclosed herewith as '**Annexure – 4**'.

2. FORTY FOURTH (44TH) ANNUAL GENERAL MEETING (AGM)

Convening of the 44th AGM of the Company on Saturday, 28th September, 2024 at 09:00 a.m. (IST) through video conference and/or other audio-visual means. The notice of 44th AGM will be submitted later in due course of time separately.

Kindly take the above information on record. The information in the above notice is also available on the website of the Company <https://www.pakka.com>.

Kindly bring it to the notice of all concerned.

Thanking you,

Yours faithfully,

for Pakka Limited

Sachin Kumar
Srivastava
Date: 2024.08.10
16:39:21 +05'30'

Sachin Kumar Srivastava
Company Secretary & Legal Head

Encl.: As above

ANNEXURE-1

Statement of Unaudited Standalone Financial Results for the quarter ended 30th June, 2024

(Rs. In lakhs)

| S. No. | Particulars | Quarter ended | Quarter ended | Quarter ended | Year ended |
|--------|--|-----------------|----------------------|------------------|------------------|
| | | 30.06.2024 | 31.03.2024 | 30.06.2023 | 31.03.2024 |
| | | Unaudited | Audited refer note 3 | Unaudited | Audited |
| 1 | Income | | | | |
| | (a) Revenue from Operations | 9,678.65 | 9,457.94 | 10,575.67 | 40,474.29 |
| | (b) Other Income | 280.81 | 342.67 | 208.27 | 998.27 |
| | Total Income | 9,959.46 | 9,800.61 | 10,783.94 | 41,472.56 |
| 2 | Expenses | | | | |
| | (a) Cost of materials consumed | 4,068.22 | 3,940.31 | 3,966.06 | 15,580.23 |
| | (b) Purchase of stock-in-trade | 234.69 | 97.76 | 155.23 | 484.59 |
| | (c) Changes in inventories of finished goods, work in progress and stock-in-trade | (396.96) | (627.89) | (350.90) | (1,173.21) |
| | (d) Power and Fuel | 1,239.39 | 1,192.52 | 1,836.11 | 6,858.01 |
| | (e) Employee Benefits expenses | 1,094.51 | 1,172.37 | 1,180.41 | 4,457.54 |
| | (f) Finance Costs | 324.24 | 238.63 | 264.29 | 896.80 |
| | (g) Depreciation and Amortisation expense | 375.21 | 359.97 | 336.08 | 1,395.40 |
| | (h) Other expenses | 1,432.43 | 1,862.59 | 1,198.14 | 5,709.08 |
| | Total Expenses | 8,371.73 | 8,236.26 | 8,585.42 | 34,208.44 |
| 3 | Profit/ (Loss) before tax [1-2] | 1,587.73 | 1,564.35 | 2,198.52 | 7,264.12 |
| 4 | Tax Expense | 501.20 | 705.02 | 647.87 | 2,397.19 |
| 5 | Profit/ (Loss) for the year [3-4] | 1,086.53 | 859.33 | 1,550.65 | 4,866.93 |
| 6 | Other Comprehensive income | | | | |
| | Items that will not be reclassified to profit or loss | | | | |
| | (i) remeasurements of defined benefit plans | (66.73) | (8.97) | (45.73) | (43.48) |
| | (ii) Income taxes related to items that will not be reclassified to profit or loss | 19.43 | 2.61 | 11.72 | 12.66 |
| | Total Other Comprehensive Income | (47.30) | (6.36) | (34.01) | (30.82) |
| 7 | Total Comprehensive Income for the year [5+6] | 1,039.23 | 852.97 | 1,516.64 | 4,836.11 |
| 8 | Paid-up equity share capital (FV per share Rs. 10/- each) | 3,941.98 | 3,916.81 | 3,807.85 | 3,916.81 |
| 9 | Earnings per share (FV per share Rs. 10/- each) | | | | |
| | (a) Basic (Rs) | 2.77 | 2.19 | 4.07 | 12.57 |
| | (b) Diluted (Rs) | 2.77 | 2.18 | 4.03 | 12.49 |

PAKKA LIMITED (FORMERLY KNOWN AS YASH PAKKA LIMITED)

Regd. Office : 312, Plaza Kalpana Society, 24/147, B-49, Birhana Road, Kanpur, Uttar Pradesh-208 001, India

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

CIN: L24231UP1981PLC005294 I T: +91 5278 258174

E: connect@pakka.com I Website : www.pakka.com

Unaudited Standalone Segment wise Revenue, Results, Assets and Liabilities

(Rs. In lakhs)

| S. No. | Particulars | Quarter ended | Quarter ended | Quarter ended | Year ended |
|--------|---|------------------|----------------------|------------------|------------------|
| | | 30.06.2024 | 31.03.2024 | 30.06.2023 | 31.03.2024 |
| | | Unaudited | Audited refer note 3 | Unaudited | Audited |
| 1 | Segment Revenue (Sales and Other income) | | | | |
| | - Paper & Pulp | 8,508.87 | 8,334.02 | 9,376.49 | 35,846.68 |
| | - Moulded Products | 1,450.59 | 1,466.59 | 1,407.45 | 5,625.88 |
| | Sub-total | 9,959.46 | 9,800.61 | 10,783.94 | 41,472.56 |
| | Less: Unallocable Revenue | - | - | - | - |
| | Total Revenue | 9,959.46 | 9,800.61 | 10,783.94 | 41,472.56 |
| 2 | Segment Results | | | | |
| | Profit before tax from each segment | | | | |
| | - Paper & Pulp | 1,691.43 | 1,714.91 | 2,285.93 | 7,475.63 |
| | - Moulded Products | (41.43) | 109.50 | (27.72) | 179.93 |
| | Sub-total | 1,650.00 | 1,824.41 | 2,258.21 | 7,655.56 |
| | Less: | | | | |
| | Other un-allocable expenditure | (62.27) | (260.06) | (59.69) | (391.44) |
| | Add: | | | | |
| | Other un-allocable income | - | - | - | - |
| | Profit/ Loss Before Tax | 1,587.73 | 1,564.35 | 2,198.52 | 7,264.12 |
| 3 | Segment Assets | | | | |
| | - Paper & Pulp | 49,975.61 | 50,911.09 | 35,644.24 | 50,911.09 |
| | - Moulded Products | 3,099.78 | 804.73 | 1,862.37 | 804.73 |
| | Sub-total | 53,075.39 | 51,715.82 | 37,506.61 | 51,715.82 |
| | Add: | | | | |
| | Un-allocable assets | 46.35 | 46.35 | 213.76 | 46.35 |
| | Total Assets | 53,121.74 | 51,762.17 | 37,720.37 | 51,762.17 |
| 4 | Segment Liabilities | | | | |
| | - Paper & Pulp | 17,158.83 | 19,583.18 | 7,751.17 | 19,583.18 |
| | - Moulded Products | 4,419.79 | 2,083.30 | 3,348.59 | 2,083.30 |
| | Sub-total | 21,578.62 | 21,666.48 | 11,099.76 | 21,666.48 |
| | Add: | | | | |
| | Un-allocable liabilities | 3,794.81 | 3,626.90 | 3,565.22 | 3,626.90 |
| | Total Liabilities | 25,373.43 | 25,293.38 | 14,664.98 | 25,293.38 |
| 5 | Capital Employed | | | | |
| | - Paper & Pulp | 32,816.78 | 31,327.91 | 27,893.07 | 31,327.91 |
| | - Moulded Products | (1,320.01) | (1,278.57) | (1,486.22) | (1,278.57) |
| | Unallocable assets less liabilities | (3,748.46) | (3,580.55) | (3,351.46) | (3,580.55) |
| | Capital Employed | 27,748.31 | 26,468.79 | 23,055.39 | 26,468.79 |

Notes:

- 1) The Company is engaged in the following business segments:
 - Paper & Pulp
 - Moulded Products
- 2) Segments have been identified taking into account the nature of activities and nature of risks and returns.

Notes:

1) The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee in its meeting held on 10th August, 2024 and approved by the Board of Directors at their meeting held on 10th August, 2024. 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) The figures for the Quarter ended 31st March , 2024 are the balancing figures between audited figures in respect of the full financial year and unaudited year to date figures upto the third quarter of the respective financial year which were subjected to Limited Review.

- 4) In respect of the Company's TSOP-2021, during the period ended 30th June 2024,
- a. 2,51,700 equity shares were allotted at Rs.82.21 per equity share upon exercise of share options vested.
 - b. 22,500 stock options were granted to eligible employees at Rs.239.63.
 - c. Expense of Rs.33.34 lakhs was recognised in respect of TSOP-21 plan , which is shown under employee benefit expense.

5) 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.

6) As per the Board approval, Pakka Pte Limited, a wholly owned subsidiary of the Company shall be closed in this Financial Year. Requisite provision for impairment has already been considered in the audited financials of FY 2023-24.

7) Figures of previous reporting periods have been regrouped wherever necessary to correspond with the figures of the current reporting period.

8) 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
Suryawan
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by Neetika
Suryawanshi
Date: 2024.08.10
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Neetika Suryawanshi
Chief Financial Officer

Place: Ayodhya
Date: 10th August, 2024

FOR PAKKA LIMITED

JAGDEE
P HIRA

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by JAGDEEP
HIRA
Date: 2024.08.10
16:36:09 +05'30'

Jagdeep Hira
Managing Director

DIN: 07639849
Place: Ayodhya
Date: 10th August, 2024

Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2024

ANNEXURE-2

(Rs. In lakhs)

| S. No. | Particulars | Quarter ended | Quarter ended | Quarter ended | Year ended |
|--------|--|-----------------|----------------------|------------------|------------------|
| | | 30.06.2024 | 31.03.2024 | 30.06.2023 | 31.03.2024 |
| | | Unaudited | Audited refer note 3 | Unaudited | Audited |
| 1 | Income | | | | |
| | (a) Revenue from Operations | 9,678.65 | 9,457.94 | 10,575.67 | 40,474.29 |
| | (b) Other Income | 224.39 | 290.33 | 190.37 | 862.98 |
| | Total Income | 9,903.04 | 9,748.27 | 10,766.04 | 41,337.27 |
| 2 | Expenses | | | | |
| | (a) Cost of materials consumed | 4,068.22 | 3,940.79 | 3,966.06 | 15,585.08 |
| | (b) Purchase of stock-in-trade | 234.69 | 97.76 | 155.23 | 484.59 |
| | (c) Changes in inventories of finished goods, work in progress and stock-in-trade | (396.96) | (627.90) | (350.90) | (1,173.21) |
| | (d) Power and Fuel | 1,239.39 | 1,192.52 | 1,836.11 | 6,858.01 |
| | (e) Employee Benefits expenses | 1,190.71 | 1,221.29 | 1,227.68 | 4,713.6 |
| | (f) Finance Costs | 326.08 | 241.3 | 265.64 | 904.74 |
| | (g) Depreciation and Amortisation expense | 376.09 | 363.89 | 336.97 | 1,403.81 |
| | (h) Other expenses | 1,507.83 | 1,807.09 | 1,247.46 | 5,823.16 |
| | Total Expenses | 8,546.05 | 8,236.74 | 8,684.25 | 34,599.78 |
| 3 | Profit/ (Loss) before tax [1-2] | 1,356.99 | 1,511.53 | 2,081.79 | 6,737.49 |
| 4 | Tax Expense | 501.20 | 705.02 | 647.87 | 2,397.19 |
| 5 | Profit/ (Loss) for the year [3-4] | 855.79 | 806.51 | 1,433.92 | 4,340.30 |
| 6 | Other Comprehensive income | | | | |
| | Items that will not be reclassified to profit or loss | | | | |
| | (i) remeasurements of defined benefit plans | (66.73) | (8.97) | (45.73) | (43.48) |
| | (ii) Income taxes related to items that will not be reclassified to profit or loss | 19.43 | 2.61 | 11.72 | 12.66 |
| | (iii) Foreign Currency Transition Reserve | (1.21) | (2.68) | 0.05 | (6.19) |
| | Total Other Comprehensive Income | (48.51) | (9.04) | (33.96) | (37.01) |
| 7 | Total Comprehensive Income for the year [5+6] | 807.28 | 797.47 | 1,399.96 | 4,303.29 |
| 8 | Profit/(Loss) for the year attributable to | | | | |
| | Owners of the company | 855.79 | 806.51 | 1,432.48 | 4,340.30 |
| | Non Controlling interest | - | - | 1.44 | - |
| | | 855.79 | 806.51 | 1,433.92 | 4,340.30 |
| 9 | Other comprehensive income for the year attributable to | | | | |
| | Owners of the company | (48.51) | (9.04) | (33.96) | (37.01) |
| | Non Controlling interest | - | - | - | - |
| | | (48.51) | (9.04) | (33.96) | (37.01) |

Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2023

(Rs. In lakhs)

| S. No. | Particulars | Quarter ended | Quarter ended | Quarter ended | Year ended |
|-----------|--|---------------|-------------------------|-----------------|-----------------|
| | | 30.06.2024 | 31.03.2024 | 30.06.2023 | 31.03.2024 |
| | | Unaudited | Audited refer note 3 | Unaudited | Audited |
| 10 | Total comprehensive income for the year attributable to | | | | |
| | Owners of the company | 807.28 | 797.47 | 1,398.52 | 4,303.29 |
| | Non Controlling interest | - | - | 1.44 | - |
| | | 807.28 | 797.47 | 1,399.96 | 4,303.29 |
| 11 | Paid-up equity share capital (FV per share Rs. 10/- each) | 3,941.98 | 3,916.81 | 3,807.85 | 3,916.81 |
| 12 | Earnings per share (FV per share Rs. 10/- each) | | | | |
| | (a) Basic (Rs) | 2.18 | 2.06 | 3.77 | 11.21 |
| | (b) Diluted (Rs) | 2.18 | 2.05 | 3.73 | 11.14 |
| | | | | | |

PAKKA LIMITED (FORMERLY KNOWN AS YASH PAKKA LIMITED)

Regd. Office : 312, Plaza Kalpana Society, 24/147, B-49, Birhana Road, Kanpur, Uttar Pradesh-208 001, India

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

CIN: L24231UP1981PLC005294 I T: +91 5278 258174

E: connect@pakka.com I Website : www.pakka.com

Unaudited Consolidated Segment wise Revenue, Results, Assets and Liabilities

(Rs. In lakhs)

| S. No. | Particulars | Quarter ended | Quarter ended | Quarter ended | Year ended |
|--------|---|------------------|----------------------|------------------|------------------|
| | | 30.06.2024 | 31.03.2024 | 30.06.2023 | 31.03.2024 |
| | | Unaudited | Audited refer note 3 | Unaudited | Audited |
| 1 | Segment Revenue (Sales and Other income) | | | | |
| | - Paper & Pulp | 8,452.45 | 8,281.68 | 9,358.59 | 35,711.39 |
| | - Moulded Products | 1,450.59 | 1,466.59 | 1,407.45 | 5,625.88 |
| | Sub-total | 9,903.04 | 9,748.27 | 10,766.04 | 41,337.27 |
| | Less: Unallocable Revenue | - | - | - | - |
| | Total Revenue | 9,903.04 | 9,748.27 | 10,766.04 | 41,337.27 |
| 2 | Segment Results | | | | |
| | Profit before tax from each segment | | | | |
| | - Paper & Pulp | 1,461.61 | 1,490.89 | 2,172.41 | 6,784.40 |
| | - Moulded Products | (41.43) | 109.50 | (27.72) | 179.93 |
| | Sub-total | 1,420.18 | 1,600.39 | 2,144.69 | 6,964.33 |
| | <u>Less:</u> | | | | |
| | Other un-allocable expenditure | (63.19) | (88.86) | (62.90) | (226.84) |
| | <u>Add:</u> | | | | |
| | Other un-allocable income | - | - | - | - |
| | Profit/ Loss Before Tax | 1,356.99 | 1,511.53 | 2,081.79 | 6,737.49 |
| 3 | Segment Assets | | | | |
| | - Paper & Pulp | 49,006.36 | 49,671.49 | 34,990.69 | 49,671.49 |
| | - Moulded Products | 3,099.78 | 804.73 | 1,862.37 | 804.73 |
| | Sub-total | 52,106.14 | 50,476.22 | 36,853.06 | 50,476.22 |
| | <u>Add:</u> | | | | |
| | Un-allocable assets | 208.88 | 210.31 | 233.03 | 210.31 |
| | Total Assets | 52,315.02 | 50,686.53 | 37,086.09 | 50,686.53 |
| 4 | Segment Liabilities | | | | |
| | - Paper & Pulp | 17,899.55 | 19,822.66 | 8,012.83 | 19,822.66 |
| | - Moulded Products | 4,419.79 | 2,083.30 | 3,348.59 | 2,083.30 |
| | Sub-total | 22,319.34 | 21,905.96 | 11,361.42 | 21,905.96 |
| | <u>Add:</u> | | | | |
| | Un-allocable liabilities | 3,801.36 | 3,633.79 | 3,565.22 | 3,633.79 |
| | Total Liabilities | 26,120.70 | 25,539.75 | 14,926.64 | 25,539.75 |
| 5 | Capital Employed | | | | |
| | - Paper & Pulp | 31,106.81 | 29,848.83 | 26,977.86 | 29,848.83 |
| | - Moulded Products | (1,320.01) | (1,278.57) | (1,486.22) | (1,278.57) |
| | Unallocable assets less liabilities | (3,592.48) | (3,423.48) | (3,332.19) | (3,423.48) |
| | Capital Employed | 26,194.32 | 25,146.78 | 22,159.45 | 25,146.78 |

1) The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee in its meeting held on 10th August, 2024 and approved by the Board of Directors at their meeting held on 10th August, 2024. 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) The figures for the Quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and unaudited year to date figures upto the third quarter of the respective financial year which were subjected to Limited Review.

4) In respect of the Company's TSOP-2021, during the period ended 30th June 2024,

a. 2,51,700 equity shares were allotted at Rs.82.21 per equity share upon exercise of share options vested.

b. 22,500 stock options were granted to eligible employees at Rs.239.63.

c. Expense of Rs.33.34 lakhs was recognised in respect of TSOP-21 plan, which is shown under employee benefit expense.

5) 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.

6) As per the Board approval, Pakka Pte Limited, a wholly owned subsidiary of the Company shall be closed in this Financial Year. Requisite provision for impairment has already been considered in the audited financials of FY 2023-24.

7) During the quarter Pakka Inc, acquired 100% Equity Interest in Pakka Guatemala thereby making it a wholly Owned Subsidiary of Pakka Inc wef 10th April 2024. These Unaudited consolidated results include the results of Pakka Guatemala, a wholly owned subsidiary of Pakka Inc, (Wholly owned subsidiary of the Company).

8) Figures of previous reporting periods have been regrouped wherever necessary to correspond with the figures of the current reporting period.

9) 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
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Suryawansi
Date: 2024.08.10
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Neetika Suryawansi
Chief Financial Officer

Place: Ayodhya
Date: 10th August, 2024

FOR PAKKA LIMITED

JAGDEEP
P HIRA

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by JAGDEEP
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Date: 2024.08.10
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Jagdeep Hira
Managing Director

DIN: 07639849
Place: Ayodhya
Date: 10th August, 2024


CNK & Associates LLP
Chartered Accountants

Independent Auditor's Review report on Unaudited Quarterly Standalone Financial Results of Pakka Limited (Formerly known as Yash Pakka Limited) ("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
Pakka Limited (Formerly known as Yash Pakka Limited)**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Pakka Limited (Formerly known as Yash Pakka Limited) ("the Company") for the quarter ended June 30, 2024 ("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, read with relevant rules issued thereunder 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 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;
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 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.

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


Himanshu Kishnadwala
Partner
Membership No. 037391
UDIN: 24037391BKBOOKS2862
Place: Bengaluru
Date: 10th August 2024



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CNK & Associates LLP

Chartered Accountants

Independent Auditor's Review report on Unaudited Quarterly Consolidated Financial Results of Pakka Limited (Formerly known as Yash Pakka Limited) ("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
 Pakka Limited (Formerly known as Yash Pakka Limited)**

- 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, 2024 ("the Statement") being submitted by the Holding 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. ("Listing Regulations")
- This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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, read with relevant rules issued thereunder 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 express a conclusion on the Statement based on our review;
- 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.

- The Statement includes the financial results of the following entities:

| Name of Subsidiary Company | Country of Incorporation | % Holding |
|---|--------------------------|-----------|
| Pakka Inc. | United States of America | 100% |
| Pakka Pte. Ltd | Singapore | 100% |
| Pakka Impact Limited | India | 100% |
| Pakka Guatemala (100% subsidiary of Pakka Inc wef 10 th April, 2024) | Guatemala | 100% |

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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 Matters:

6. 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. 3.96 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 3.96 lakhs for the quarter ended June 30, 2024, as considered in the unaudited consolidated financial results. This financial results/financial information of the subsidiary 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 this subsidiary, is based solely on the report of such other auditors.
7. The accompanying Statement includes unaudited financial results/information of three subsidiaries which have not been reviewed, whose financial results reflect total revenues (before consolidation adjustments) of Rs. Nil, total net loss after tax (before consolidation adjustments) of Rs. 172.27 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 173.48 lakhs for the quarter ended June 30, 2024, 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 these subsidiaries, is based solely on such unaudited Management certified financial results/financial information.
8. 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 auditor in Para 6 and the unaudited financial results certified by the Management as referred in Para 7 above.

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





Himanshu Kishnadwala
Partner
Membership No. 037391
UDIN: 24037391BKBOKT9325
Place: Bengaluru
Date: 10th August, 2024