

7/GovtSE-15
29th April, 2023

BSE Limited
Department of Corporate Service
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001
Fax No. (022) 22722061, 41, 39, 37

Scrip Code: 516030
Trading Symbol: YASHPPR

Reg: Outcome of the Board Meeting held on 29th April, 2023

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held on today i.e. 29th April, 2023, inter alia, has taken note and approved the following matters.

The meeting of Board of Directors commenced at 11:00 am and concluded at 05:27 pm.

AUDITED FINANCIAL RESULT

The Board of Directors of the Company has approved the Standalone & Consolidated Audited Financial Results including Segment Reporting, Statement of Assets & Liabilities and Cash Flow Statement for the 4th quarter and financial year ended 31st March 2023. The Key highlights of Standalone Audited Financial Results are as below:-

Highest Ever	Unit of Measurement	FY 2022-23	FY 2021-22	% Growth
Total Revenue	Crores	419.89	299.22	40%
Profit before Tax	Crores	72.31	53.69	35%
Paper Production	MT	39769	39139	2%
Pulp Sales	MT	10134	8872	14%
Moulded Product	MT	2017	1630	24%
Export Sales	MT	10775	10300	5%

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 Standalone Audited Financial Results for the 4th quarter and year ended 31st March 2023; Enclosed herewith as '**Annexure – 1**'.
- ii) Statements showing the Consolidated Audited Financial Results for the 4th quarter and year ended 31st March 2023; Enclosed herewith as '**Annexure – 2**'.
- iii) Statutory Auditors' Report on the Standalone Audited Financial Results. Enclosed herewith as '**Annexure – 3**'.

- iv) Statutory Auditors' Report on the Consolidated Audited Financial Results. Enclosed herewith as '**Annexure – 4**'.

In Compliance with Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016- 17/001 dated 25th May, 2016 and Circular no CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby state that the Statutory Auditors of the Company C N K & Associates LLP, Chartered Accountants (FRN: 10961W/W100036) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2023.

DIVIDEND

The Board of Directors has discussed and deliberated on declaration of Final Dividend. The Board has recommended a Final Dividend at the rate of Rs.2.40/- (24 percent) per equity share for financial year 2022-23, for declaration by the Members of the Company at ensuing Annual General Meeting. The Record date will be disclosed in due course of time.

RELATED PARTY DISCLOSURE

In accordance with the Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Related Party transactions on a consolidated basis for the year ended 31st March, 2023. Further, the aforesaid information is also available on the website of the Company at www.yashpakka.com. Related Party Transaction are enclosed herewith as '**Annexure – 5**'.

APPROVAL TO SOUGHT AVAILABILITY OF NEW NAME I.E. PAKKA LIMITED

The Board of Directors has decided to file necessary application for reservation of the name "Pakka Limited" to enable the change of the name of the Company from "Yash Pakka Limited" to "Pakka Limited". The change of name is proposed in the backdrop of the Company philosophy towards simplification, professionalization and giving a new identity to the Company.

Kindly bring it to the notice of all concerned.

Thanking you,

Yours faithfully,
for Yash Pakka Limited

Sachin Kumar Srivastava
Company Secretary & Legal Head

Encl: As Above

Yash Pakka Limited, Yash Nagar, Ayodhya, Uttar Pradesh - 224135, India+91-5278-258174 | connect@yashpakka.com | www.yashpakka.com

Registered Office: 2nd Floor, 24/57, Birhana Road, Kanpur, Uttar Pradesh – 208001, India | **CIN:** L24231UP1981PLC005294



YASH PAKKA LIMITED

Regd. Office : IInd Floor, 24/57, Birhana Road, Kanpur - 208 001, Uttar Pradesh

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

CIN: L24231UP1981PLC005294 | T: +91 5278 258174 | F: +91 5278 258062

E: connect@yashpakka.com | Website : www.yashpakka.com

Standalone Statement of Audited Financial Results for the quarter and year ended 31st March, 2023

(Rs. In lakhs)

Sr No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Reviewed	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	11,110.27	11,487.50	8,153.98	40,830.82	29,108.63
	(b) Other Income	195.69	195.23	314.18	1,158.47	813.25
	Total Income	11,305.96	11,682.73	8,468.16	41,989.29	29,921.88
2	Expenses					
	(a) Cost of materials consumed	4,362.02	3,853.05	3,531.47	15,402.18	11,746.92
	(b) Purchase of stock-in-trade	182.88	310.35	2.57	578.25	6.18
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	297.23	121.26	65.28	219.81	-124.56
	(d) Employee Benefits expenses	1,385.74	1,332.54	1,071.24	4,792.11	3,557.01
	(e) Finance Costs	294.64	227.95	234.09	1,112.91	936.26
	(f) Depreciation and Amortisation expense	321.75	346.81	264.86	1,272.79	1,021.54
	(g) Power and Fuel	1,740.45	2,090.43	831.74	6,767.02	3,365.32
	(h) Other expenses	1,139.94	1,084.93	1,491.46	4,613.05	4,043.89
	Total Expenses	9,724.65	9,367.32	7,492.71	34,758.12	24,552.56
3	Profit/ (Loss) before tax [1-2]	1,581.31	2,315.41	975.45	7,231.17	5,369.32
4	Tax Expense	420.00	710.22	230.16	2,084.93	1,549.30
5	Profit/ (Loss) for the year [3-4]	1,161.31	1,605.19	745.29	5,146.24	3,820.02
6	Other Comprehensive income					
	Items that will not be reclassified to profit or loss					

	(i) remeasurements of defined benefit plans	1.84	(0.49)	16.66	(38.13)	(67.51)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	(0.54)	0.14	(4.85)	11.10	19.66
	Total Other Comprehensive Income	1.30	(0.35)	11.81	(27.03)	(47.85)
7	Total Comprehensive Income for the year [5+6]	1,162.61	1,604.84	757.10	5,119.21	3,772.17
8	Paid-up equity share capital (FV per share Rs. 10/- each)	3,807.85	3,807.85	3,807.85	3,807.85	3,807.85
9	Earnings per share (FV per share Rs. 10/- each)					
	(a) Basic (Rs)	3.05	4.22	1.96	13.51	10.03
	(b) Diluted (Rs)	3.03	4.19	1.96	13.45	10.03

Standalone Statement of Assets and Equity and Liability As at 31st March,2023			
(Rs. In lakhs)			
Sr No.	Particulars	As at 31.03.2023	As at 31.03.2022
	Assets		
1	Non-current Assets		
	(a) Property, plant and equipment	19,183.98	17,193.04
	(b) Capital work in progress	1,708.66	1,798.04
	(c) Right to Use Assets	67.70	-
	(d) Goodwill	408.80	408.80
	(e) Other intangible assets	60.64	79.44
	(f) Intangible assets under development	14.25	-
	(g) Investments in Subsidiary Company	743.76	376.02
	(h) Financial Assets		
	(i) Investments	0.14	0.18
	(i) Other non-current assets	196.28	446.89
	Sub- total	22,384.21	20,302.41
2	Current Assets		
	(a) Inventories	9,768.62	7,876.45
	(b) Financial Assets		
	(i) Investments	110.00	-
	(ii) Trade receivables	2,443.81	2,253.57
	(iii) Cash and cash equivalents	77.97	360.38
	(iv) Bank balances other than (iii) above	604.48	576.32
	(v) Loans	677.90	43.31
	(vi) Other financial assets	142.03	135.99
	(d) Other current assets	1,613.64	1,148.65
	Sub- total	15,438.45	12,394.67
	Total Assets	37,822.66	32,697.08

	Equity and Liabilities		
1	Equity		
	(a) Equity share capital	3,807.85	3,524.00
	(b) Shares to be allotted (Refer Note 3A)	-	283.85
	(c) Other equity	17,540.44	12,955.65
	Sub- total	21,348.29	16,763.50
	Liabilities		
2	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,179.32	2,905.02
	(ii) Lease liabilities	39.82	
	(iii) Other financial liabilities	337.50	270.25
	(b) Deferred tax liabilities (net)	2,352.46	1,713.21
	(c) Other non-current liabilities	156.75	512.85
	Sub- total	5,065.85	5,401.33
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	8,140.55	7,518.45
	(ii) Lease liabilities	30.63	-
	(iii) Trade payables		
	(A) Total outstanding dues of Small Enterprises and Micro enterprises	286.96	379.84
	(B) Total outstanding dues of creditors other than small enterprises and micro enterprises.	598.74	713.16
	(iii) Other financial liabilities	12.50	-
	(b) Other current liabilities	1,493.12	1,388.23
	(c) Provisions	706.63	478.67
	(d) Current Tax liabilities (Net)	139.39	53.90
	Sub- total	11,408.52	10,532.25
	Total Equity and Liabilities	37,822.66	32,697.08
		0.00	0.00

Standalone Statement of Cash Flows for the year ended 31st March, 2023

(Rs. In lakhs)

Particulars	Year ended 31st March, 2023	Year ended 31st March, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	7,231.17	5,369.32
Adjustments for :		
Depreciation and amortization	1,272.79	1,021.54
Loss/ (profit) on sale of property, plant and equipment	51.43	188.64
Interest income	(153.31)	(112.20)
Finance cost	884.62	795.16
Remeasurement of net defined benefit plans	(38.13)	(67.51)
Net (gain) / loss on foreign exchange fluctuation	-167.42	-
Net (gain)/ loss on investments measured at Fair Value through Profit and Loss	0.05	(0.04)
Operating profit before working capital changes	9,081.20	7,194.91
Changes in working capital:		
Adjustment for (increase)/decrease in operating assets		
(Increase)/ decrease in trade receivables	(190.24)	(712.09)
(Increase)/ decrease in inventories	-1,892.17	-1,892.40
(Increase)/ decrease in other financial assets	(6.04)	23.90
(Increase)/ decrease in other assets	(444.84)	-521.04
Adjustment for increase/(decrease) in operating liabilities		
Increase/ (decrease) in trade payables	(207.30)	339.42
Increase/ (decrease) in other financial liabilities	12.50	-22.36
Increase/ (decrease) in other liabilities	(54.08)	417.53
Increase/ (decrease) in provisions	227.96	143.01
Cash generated from operations	6,526.99	4,970.88
Income taxes refunded / (paid), net	(1,349.11)	(1,477.62)
Net cash generated from operating activities	5,177.88	3,493.26

B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, intangible assets (including capital work in progress and capital advances)	(3,226.13)	(2,925.78)
Proceeds from sale of property, plant and equipment	108.24	12.94
(Increase)/ decrease in Loans	-634.59	-11.43
Interest received	153.31	112.20
Investments in Subsidiary Company	-367.74	-376.06
Investments in Mutual Fund	-110.00	
Acquired on account of business combination	-	129.95
Other bank balances (margin money)	(28.16)	(260.24)
Net cash (used in) / generated from investing activities	(4,105.07)	(3,318.42)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (decrease) in long-term borrowings	(725.70)	(787.44)
Increase/ (decrease) in short-term borrowings	622.10	1,816.83
Issuance of equity shares	-	283.85
Employees Share Base payment Reserve-ESOP	227.15	-
Finance costs paid	(884.62)	(795.16)
Derivatives	167.42	-
Dividend Paid	(761.57)	(352.40)
Net cash used in financing activities	(1,355.22)	165.68
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	-282.41	340.52
Cash and cash equivalents at the beginning of the year	360.38	19.86
Cash and cash equivalents at the end of the year (refer note 4(c))	77.97	360.38
Note:		
Reconciliation between cash and cash equivalents and cash and bank balances		
Cash and cash equivalents as per cash flow statement	77.97	360.38
Add: Margin money deposits not considered as cash and cash equivalents	604.48	576.32
Cash and bank balances	682.45	936.70

(0.00)

Standalone Segment wise Revenue, Results, Assets and Liabilities						
						(Rs. In lakhs)
Sr No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Reviewed	Audited	Audited	Audited
1	Segment Revenue (Sales and Other income)					
	- Paper & Pulp	9,913.27	10,251.32	7,226.11	36,706.91	26,696.31
	- Moulded Products	1,392.69	1,431.41	1,242.05	5,282.38	3,225.57
	Sub-total	11,305.96	11,682.73	8,468.16	41,989.29	29,921.88
	Less: Unallocable Revenue	-	-	-	-	-
	Total Revenue	11,305.96	11,682.73	8,468.16	41,989.29	29,921.88
2	Segment Results					
	Profit before tax from each segment					
	- Paper & Pulp	1,633.26	2,566.14	1,091.41	7,864.56	5,604.88
	- Moulded Products	(297.80)	(221.17)	(97.21)	(787.33)	(107.85)
	Sub-total	1,335.46	2,344.97	994.20	7,077.23	5,497.03
	Less: Other un-allocable expenditure	245.85	(29.56)	(18.75)	153.94	(127.71)
Add: Other un-allocable income	-	-	-	-	-	
	Profit/ Loss Before Tax	1,581.31	2,315.41	975.45	7,231.17	5,369.32
3	Segment Assets					
	- Paper & Pulp	35,535.65	32,391.96	28,725.86	35,535.65	28,725.86
	- Moulded Products	2,073.20	2,505.14	3,953.88	2,073.20	3,953.88
	Sub-total	37,608.85	34,897.10	32,679.74	37,608.85	32,679.74
	Add: Un-allocable assets	213.81	203.27	17.34	213.81	17.34
	Total Assets	37,822.66	35,100.37	32,697.08	37,822.66	32,697.08

4	Segment Liabilities					
	- Paper & Pulp	9,656.11	8,249.14	9,173.15	9,656.11	9,173.15
	- Moulded Products	3,531.69	3,665.85	4,341.18	3,531.69	4,341.18
	Sub-total	13,187.80	11,914.99	13,514.33	13,187.80	13,514.33
	Add:					
Un-allocable liabilities	3,286.57	3,140.38	2,419.25	3,286.57	2,419.25	
	Total Liabilities	16,474.37	15,055.37	15,933.58	16,474.37	15,933.58
5	Capital Employed					
	- Paper & Pulp	25,879.54	24,142.82	19,176.69	25,879.54	19,176.69
	- Moulded Products	(1,458.49)	(1,160.71)	(387.30)	(1,458.49)	(387.30)
	Unallocable assets less liabilities	(3,072.76)	(2,937.11)	(2,025.89)	(3,072.76)	(2,025.89)
	Capital Employed	21,348.29	20,045.00	16,763.50	21,348.29	16,763.50
		-	-	0.00	-	0.00

Notes:

1) The above audited standalone financial results have been reviewed by the Audit Committee in its meeting held on 28th April, 2023 and approved by the Board of Directors at their meeting held on 29th April, 2023. The Statutory auditors of the Company have carried out audit of the aforesaid results.

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).

3) These Financial results have been prepared in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

4) The Company had in its Nomination and Remuneration Committee Meeting held on 7th July 2022 approved Grant of 14,16,600 Shares to the Employees of the Company at Rs 82.10 Per Equity Share of Rs 10/- Each. The financial impact of this has been considered in the annual financial results as per provision of IND AS 102 amounting to Rs. 227.15 Lakhs (Out of this Rs. 140.65 Lakhs has been provided in Q4 results).

5) The Board of Directors has recommended a dividend payment of Rs 2.40/- per share (Face value of Rs 10 each) for the year ended 31st March, 2023.

6) Figures of the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year which were subjected to limited review by Auditors.

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.yashpakka.com and on BSE website at www.bseindia.com.

FOR YASH PAKKA LIMITED

Neetika
Suryawanshi

Digitally signed by
Neetika Suryawanshi
Date: 2023.04.29
17:13:34 +05'30'

Neetika Suryawanshi
Chief Financial Officer

Place: Ayodhya

Date: 29th April, 2023

FOR YASH PAKKA LIMITED

JAGDEE
P HIRA

Digitally signed
by JAGDEEP HIRA
Date: 2023.04.29
17:15:22 +05'30'

Jagdeep Hira
Managing Director

DIN: 07639849

Place: Ayodhya

Date: 29th April, 2023



YASH PAKKA LIMITED

Regd. Office : IInd Floor, 24/57, Birhana Road, Kanpur - 208 001, Uttar Pradesh

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Consolidated Statement of Audited Financial Results for the quarter and year ended 31st March, 2023

(Rs. In lakhs)

Sr No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Reviewed	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	11,110.27	11,487.50	8,153.98	40,830.82	29,108.63
	(b) Other Income	206.71	188.12	314.18	1,160.29	813.25
	Total Income	11,316.98	11,675.62	8,468.16	41,991.11	29,921.88
2	Expenses					
	(a) Cost of materials consumed	4,362.02	3,853.05	3,531.47	15,402.18	11,746.92
	(b) Purchase of stock-in-trade	182.88	310.35	2.57	578.25	6.18
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	297.24	121.26	65.28	219.81	-124.56
	(d) Employee Benefits expenses	1,313.39	1,413.17	1,183.93	5,010.34	3,736.38
	(e) Finance Costs	300.06	232.18	236.88	1,126.28	939.62
	(f) Depreciation and Amortisation expense	322.52	347.17	264.86	1,274.65	1,021.54
	(g) Power and Fuel	1,740.45	2,090.42	831.74	6,767.02	3,365.32
	(h) Other expenses	1,196.85	1,180.15	1,478.44	4,920.05	4,110.16
	Total Expenses	9,715.41	9,547.75	7,595.17	35,298.58	24,801.56
3	Profit/ (Loss) before tax [1-2]	1,601.57	2,127.87	872.99	6,692.53	5,120.32

4	Tax Expense	420.00	710.22	230.16	2,084.93	1,549.30
5	Profit/ (Loss) for the year [3-4]	1,181.57	1,417.65	642.83	4,607.60	3,571.02
6	Other Comprehensive income					
	Items that will not be reclassified to profit or loss					
	(i) remeasurements of defined benefit plans	1.84	(0.49)	16.66	(38.13)	(67.51)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	(0.54)	0.14	(4.85)	11.10	19.66
	(iii) Foreign Currency Transition Reserve	6.21	3.16	2.15	8.67	-0.71
	Total Other Comprehensive Income	7.51	2.81	13.96	(18.36)	(48.56)
7	Total Comprehensive Income for the year [5+6]	1,189.08	1,420.46	656.79	4,589.24	3,522.46
8	Profit/(Loss) for the year attributable to					
	Owners of the company	1,179.89	1,420.78	642.83	4,610.91	3,571.02
	Non Controlling interest	1.68	(3.13)	-	(3.31)	-
		1,181.57	1,417.65	642.83	4,607.60	3,571.02
9	Other comprehensive income for the year attributable to					
	Owners of the company	7.51	2.81	13.96	(18.36)	(48.56)
	Non Controlling interest	-	-	-	-	-
		7.51	2.81	13.96	(18.36)	(48.56)
10	Total comprehensive income for the year attributable to					
	Owners of the company	1,187.40	1,423.59	656.79	4,592.55	3,522.46
	Non Controlling interest	1.68	(3.13)	-	(3.31)	-
		1,189.08	1,420.46	656.79	4,589.24	3,522.46
11	Paid-up equity share capital (FV per share Rs. 10/- each)	3,807.85	3,807.85	3,807.85	3,807.85	3,807.85
12	Earnings per share (FV per share Rs. 10/- each)					
	(a) Basic (Rs)	3.10	3.72	1.69	12.10	9.38
	(b) Diluted (Rs)	3.09	3.70	1.69	12.04	9.38

Consolidated Statement of Assets and Equity and Liability As at 31st March,2023			
(Rs. In lakhs)			
Sr No.	Particulars	As at 31.03.2023	As at 31.03.2022
	Assets		
1	Non-current Assets		
	(a) Property, plant and equipment	19,200.76	17,193.04
	(b) Capital work in progress	1,937.65	1,798.04
	(c) Right to Use Assets	67.70	-
	(d) Goodwill	584.62	408.80
	(e) Other intangible assets	60.64	79.44
	(f) Intangible assets under development	276.56	-
	(g) Financial Assets		
	(i) Investments	0.14	0.18
	(h) Other non-current assets	187.18	446.89
	Sub- total	22,315.25	19,926.39
2	Current Assets		
	(a) Inventories	9,768.62	7,876.45
	(b) Financial Assets		
	(i) Investments	110.00	-
	(ii) Trade receivables	2,443.81	2,253.57
	(iii) Cash and cash equivalents	100.12	496.87
	(iv) Bank balances other than (iii) above	604.48	576.32
	(v) Loans	51.04	35.42
	(vi) Other financial assets	157.73	135.99
	(c) Current tax assets(net)	-	-
	(d) Other current assets	1,762.41	1,148.78
	Sub- total	14,998.21	12,523.40
	Total Assets	37,313.46	32,449.79

	Equity and Liabilities		
1	Equity		
	(a) Equity share capital	3,807.85	3,524.00
	(b) Shares to be allotted (Refer Note 3A)	-	283.85
	(c) Other equity	16,764.07	12,705.94
	(d) Non-Controlling Interest	(7.82)	-
	Sub- total	20,564.10	16,513.79
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,179.32	2,905.02
	(ii) Lease liabilities	39.82	
	(iii) Other financial liabilities	337.50	270.25
	(b) Deferred tax liabilities (net)	2,352.44	1,713.22
	(c) Other non-current liabilities	156.75	512.85
	Sub- total	5,065.83	5,401.34
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	8,190.56	7,518.45
	(ii) Lease liabilities	30.63	
	(iii) Trade payables		
	(A) Total outstanding dues of Small Enterprises and Micro enterprises	286.96	379.84
	(B) Total outstanding dues of creditors other than small enterprises and micro enterprises.	617.02	713.16
	(iv) Other financial liabilities	12.50	-
	(b) Other current liabilities	1,699.96	1,390.64
	(c) Provisions	706.63	478.67
	(d) Current Tax liabilities (Net)	139.27	53.90
	Sub- total	11,683.53	10,534.66
	Total Equity and Liabilities	37,313.46	32,449.79

Consolidated Statement of Cash Flows for the year ended 31st March, 2023

(Rs. In lakhs)

Particulars	Year ended 31st March, 2023	Year ended 31st March, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	6,692.53	5,120.32
Adjustments for :		
Depreciation and amortization	1,274.65	1,021.54
Loss/ (profit) on sale of property, plant and equipment	51.43	188.64
Interest income	(133.38)	(112.20)
Finance cost	894.63	795.94
Remeasurement of net defined benefit plans	(38.13)	(67.51)
Net (gain) / loss on foreign exchange fluctuation	-167.42	-
Foreign currency Transition Reserve	8.67	
Non Controlling Interest-Pakka Impact Ltd	3.31	
Net (gain)/ loss on investments measured at Fair Value through Profit and Loss	0.05	(0.04)
Operating profit before working capital changes	8,586.34	6,946.69
Changes in working capital:		
Adjustment for (increase)/decrease in operating assets		
(Increase)/ decrease in trade receivables	(190.24)	(712.09)
(Increase)/ decrease in inventories	-1,892.17	-1,892.44
(Increase)/ decrease in other financial assets	(21.74)	23.90
(Increase)/ decrease in other assets	(584.36)	-521.28
Adjustment for increase/(decrease) in operating liabilities		
Increase/ (decrease) in trade payables	(189.02)	339.42
Increase/ (decrease) in other financial liabilities	12.50	-22.36
Increase/ (decrease) in other liabilities	150.34	419.94
Increase/ (decrease) in provisions	227.96	143.01
Cash generated from operations	6,099.61	4,724.79
Income taxes refunded / (paid), net	(1,349.24)	(1,477.61)
Net cash generated from operating activities	4,750.37	3,247.18

B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, intangible assets (including capital work in progress and capital advances)	(3,913.61)	(2,925.78)
Proceeds from sale of property, plant and equipment	109.93	12.94
(Increase)/ decrease in Loans	-15.62	-3.55
Interest received	133.38	112.20
Investment	-110.00	
Acquired on account of business combination	-7.82	129.95
Other bank balances (margin money)	(28.16)	(260.20)
Net cash (used in) / generated from investing activities	(3,831.90)	(2,934.44)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (decrease) in long-term borrowings	(725.70)	(787.44)
Increase/ (decrease) in short-term borrowings	672.11	1,816.20
Issuance of equity shares	-	283.85
Employees Share Base payment Reserve-ESOP	227.15	-
Finance costs paid	(894.63)	(795.94)
Derivatives	167.42	-
Dividend Paid	(761.57)	(352.40)
Net cash used in financing activities	(1,315.22)	164.27
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	-396.75	477.01
Cash and cash equivalents at the beginning of the year	496.87	19.86
Cash and cash equivalents at the end of the year (refer note 4(c))	100.12	496.87
Note:		
Reconciliation between cash and cash equivalents and cash and bank balances		
Cash and cash equivalents as per cash flow statement	100.12	496.87
Add: Margin money deposits not considered as cash and cash equivalents	604.48	576.32
Cash and bank balances	704.60	1,073.19

Consolidated Segment wise Revenue, Results, Assets and Liabilities						
						(Rs. In lakhs)
Sr No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Reviewed	Audited	Audited	Audited
1	Segment Revenue (Sales and Other income)					
	- Paper & Pulp	9,924.29	10,244.22	7,226.11	36,708.73	26,696.31
	- Moulded Products	1,392.69	1,431.40	1,242.05	5,282.38	3,225.57
	Sub-total	11,316.98	11,675.62	8,468.16	41,991.11	29,921.88
	Less: Unallocable Revenue	-	-	-	-	-
	Total Revenue	11,316.98	11,675.62	8,468.16	41,991.11	29,921.88
2	Segment Results					
	Profit before tax from each segment					
	- Paper & Pulp	1,426.71	2,390.13	988.95	7,648.80	5,355.88
	- Moulded Products	(297.80)	(221.17)	(97.21)	(787.33)	(107.85)
	Sub-total	1,128.91	2,168.96	891.74	6,861.47	5,248.03
	Less: Other un-allocable expenditure	472.66	(41.09)	(18.75)	(168.94)	(127.71)
Add: Other un-allocable income	-	-	-	-	-	
	Profit/ Loss Before Tax	1,601.57	2,127.87	872.99	6,692.53	5,120.32
3	Segment Assets					
	- Paper & Pulp	35,028.01	31,996.75	28,486.34	35,028.01	28,486.34
	- Moulded Products	2,073.19	2,505.14	3,953.88	2,073.19	3,953.88
	Sub-total	37,101.20	34,501.89	32,440.22	37,101.20	32,440.22
	Add: Un-allocable assets	212.26	49.82	9.57	212.26	9.57
	Total Assets	37,313.46	34,551.71	32,449.79	37,313.46	32,449.79

4	Segment Liabilities					
	- Paper & Pulp	9,951.31	8,771.64	9,183.46	9,951.31	9,183.46
	- Moulded Products	3,531.69	3,665.85	4,341.17	3,531.69	4,341.17
	Sub-total	13,483.00	12,437.49	13,524.63	13,483.00	13,524.63
	Add:					
Un-allocable liabilities	3,266.36	2,969.99	2,411.37	3,266.36	2,411.37	
	Total Liabilities	16,749.36	15,407.48	15,936.00	16,749.36	15,936.00
5	Capital Employed					
	- Paper & Pulp	25,076.70	23,225.11	19,302.88	25,076.70	19,302.88
	- Moulded Products	(1,458.50)	(1,160.71)	(387.29)	(1,458.50)	(387.29)
	Unallocable assets less liabilities	(3,054.10)	(2,920.17)	(2,401.80)	(3,054.10)	(2,401.80)
	Capital Employed	20,564.10	19,144.23	16,513.79	20,564.10	16,513.79

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 Consolidated audited financial results have been reviewed by the Audit Committee in its meeting held on 28th April, 2023 and approved by the Board of Directors at their meeting held on 29th April, 2023. The Statutory auditors of the Company have carried out audit of the aforesaid results.
- 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).
- 3) These Financial results have been prepared in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 4) The Company had in its Nomination and Remuneration Committee Meeting held on 7th July 2022 approved Grant of 14,16,600 Shares to the Employees of the Company at Rs 82.10 Per Equity Share of Rs 10/- Each. The financial impact of this has been considered in the annual financial results as per provision of IND AS 102 amounting to Rs. 227.15 Lakhs (Out of this Rs. 140.65 Lakhs has been provided in Q4 results)
- 5) The Board of Directors has recommended a dividend payment of Rs 2.40/- per share (Face value of Rs 10 each) for the year ended 31st March, 2023.
- 6) Figures of the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year which were subjected to limited review by Auditors.
- 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.yashpakka.com and on BSE website at www.bseindia.com.

FOR YASH PAKKA LIMITED

Neetika
Suryawanshi

Digitally signed by
Neetika Suryawanshi
Date: 2023.04.29
17:17:24 +05'30'

Neetika Suryawanshi
Chief Financial Officer

Place: Ayodhya

Date: 29th April, 2023

FOR YASH PAKKA LIMITED

JAGDEEP
HIRA

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by JAGDEEP HIRA
Date: 2023.04.29
17:16:13 +05'30'

Jagdeep Hira
Managing Director

DIN: 07639849

Place: Ayodhya

Date: 29th April, 2023

Independent Auditor's Report on Audited Standalone Financial Results of Yash Pakka Limited for the quarter and year ended 31st March 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF YASH PAKKA LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of Yash Pakka Limited (the "Company") for quarter and year ended 31st March 2023 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

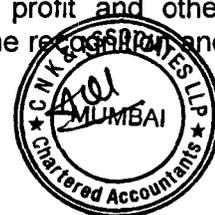
- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the requirements and



measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Board of Directors in terms of the requirement specified under Regulation 33 of the Listing Regulations.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the Company to express an opinion on the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

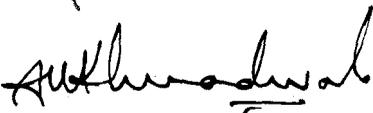
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended March 31, 2023 and March 31, 2022, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us.

Our opinion on the Statement is not modified in respect of the above matter.

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


Himanshu Kishnadwala
Partner
Membership No.037391
UDIN: 2303739186ULVC1425
Place: Mumbai
Date: 29th April 2023



Independent Auditor's Report on Audited Consolidated Financial Results of Yash Pakka Limited for the quarter and year ended 31st March 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF YASH PAKKA LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Yash Pakka Limited ("Holding Company") and its subsidiaries (Holding company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31st March, 2023 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of Audit reports of other auditors on financial Statements for one subsidiary and financial statements for two subsidiaries as certified by the Management and referred to in Other Matters paragraph below, the Statement:

a. includes the results of the following entities:

Sr No.	Name of entity	Country of incorporation	% of holding
1.	Pakka Inc.	USA	100%
2.	Pakka Pte.	Singapore	100%
3.	Pakka Impact Limited	India	97.50%

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the Act). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by

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501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057, India. Tel: +91 22 6250 7600

Website: www.cnkindia.com

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the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group is responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain



audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion whether the Holding company, and the subsidiary which are incorporated in India have adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

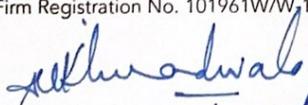
1. The accompanying consolidated financial results includes audited financial results/statements of one subsidiary which reflect total assets (before consolidation adjustments) of Rs 319.40 lakhs as at 31st March, 2023, total revenues (before consolidation adjustments) of Rs. 21.75 lakhs, total net loss after tax (before consolidation adjustments) and total comprehensive income (before consolidation adjustments) of Rs. (132.49) lakhs for year ended 31st March, 2023 and net cash inflow (before consolidation adjustments) of Rs. 3.78 lakhs for the year ended on 31st March, 2023 as considered in the consolidated financial results. These financial Results/ Statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.
2. The accompanying consolidated financial results includes unaudited financial results/statements of two subsidiaries which have not been audited, whose financial results reflect total assets (before consolidation adjustments) of Rs. 421.77 lakhs as at 31st March, 2023, total revenues (before consolidation adjustments) of Rs. 2.11 lakhs, total net loss after tax (before consolidation adjustments) and total comprehensive income (before consolidation adjustments) of Rs.(397.46) lakhs for the year ended 31st March, 2023 and net cash outflow (before consolidation adjustments) of Rs. (110.55) lakhs for the year ended 31st March, 2023 as considered in the consolidated financial results. This unaudited financial statements/ financial information/ financial results have been approved and furnished to us by the Management and our opinion on the consolidated financial results of the Company, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, is based solely on such management certified financial statements.

Our opinion 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 1 and the unaudited financial results certified by the Management as referred in Para 2 above.

3. The statement includes the result for the quarter ended March 31, 2023, and March 31, 2022, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us.

Our opinion on the Statement is not modified in respect of this matter.

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


Himanshu Kishnadwala
Partner

Membership No.037391
UDIN: 23037391BGULVE5141



Place: Mumbai
Date: 29th April 2023

YASH PAKKA LIMITED

Transactions with related parties during the quarter in ordinary course of business at arm length price

Particulars	Date of Approval in Board Meeting	PAN	Year Ended	Qtr. Ended
			31.03.2023	31.03.2023
			(Rupees)	(Rupees)
i. Key management personnel and their relatives				
- Remuneration*				
(a) Mr Ved Krishna (Performance bonus F.Y.2021-22)	22/09/2018	AJRPK1551C	266,882	-
(b) Mr. Jagdeep Hira	31/07/2021	AAZPH8476N	24,676,152	6,162,941
(c) Mrs. Neetika Suryawanshi (Appoint on 26.12.2022)	26/12/2022	AHGPS5141G	2,130,847	2,130,847
(d) Mr. Narendra Kumar Agrawal (Resigned on 30.07.2022)	31/07/2021	ABQPA2664M	2,040,557	118,957
(e) Mr. Jignesh Vinodchandra Shah (Resigned on 24.11.2022)	31/07/2021	AOUPS4966H	4,883,097	-
(f) Mr. Sachin Kumar Srivastava (Appoint on 10.08.2022)	10/8/2022	BDCPS5460E	1,949,267	738,797
(g) Mrs. Bhavna Kodarbhai Patel (Resigned on 30.07.2022)	31/07/2021	AQFPP7101E	678,580	-
(h) Mrs. Manjula Jhunjhunwala	19/05/2018	ABSPJ4695H	1,200,000	300,000
- Sitting Fee				
(a) Mrs. Manjula Jhunjhunwala	7/2/2020	ABSPJ4695H	120,000	30,000
(b) Mrs. Kimberly Ann McArthur	7/2/2020	BYEPM4617C	210,000	90,000
(c) Mr. Pradeep Vasant Dhobale	7/2/2020	ABVPD5587B	266,000	115,000
(d) Mr. Atul Kumar Gupta	7/2/2020	ACNPG5646B	280,000	115,000
(e) Dr. Indroneel Banerjee	7/2/2020	AISPB1599B	241,000	90,000
(f) Mr. Basant Kumar Khaitan	7/2/2020	AFWPK4313D	236,000	85,000
(g) Mr. Ved Krishna	7/1/2021	AJRPK1551C	175,000	115,000
(h) Mr. Himanshu Kapoor	10/29/2022	ABAPK7190E	175,000	115,000



Particulars	Date of Approval in Board Meeting	PAN	Year Ended	Qtr. Ended
			31.03.2023	31.03.2023
			(Rupees)	(Rupees)
- Dividend Paid				
(a) Mr Ved Krishna		AJRPK1551C	27,688,776	
(b) Mrs. Manjula Jhunjunwala		ABSPJ4695H	1,113,486	
(c) Satori Global Limited		AAJCS9092A	6,669,000	
(d) Yash Agro Products Limited		AAACM9315R	1,937,280	
(e) Krishna Kumar Jhunjunwala, HUF		AAEHK4888A	32,000	
- Rent Paid (1.06.2022 to 31.03.2023)				
Mr Ved Krishna		AJRPK1551C	3,000,000	900,000
- Unsecured Loans at the Balance Sheet date				
(a) Mr Ved Krishna		AJRPK1551C	20,800,000	20,800,000
Guarantees:				
Personal Gurantees				
Ved Krishna (Rs. In lakh)			15,864	15,864
Manjula Jhunjunwala (Rs. In lakh)			15,864	15,864
ii. With related entities & associates				
(a) Satori Global Limited		AAJCS9092A		
-Purchases (Paddy Husk)			8,419,535	8,419,535
- Amount payable at the Balance Sheet date			-	-
Corporate Guarantees - Rs.in Lakh			15,864	15,864
(b) Yash Agro Products Limited		AAACM9315R		
(i) Rent received	30/06/2021		24,000	6,000
Amount Receivable at the Balance Sheet date Incl.GST				



Particulars	Date of Approval in Board Meeting	PAN	Year Ended	Qtr. Ended
			31.03.2023	31.03.2023
			(Rupees)	(Rupees)
(ii) Interest paid /accrued on unsecured loan			2,499,452	591,781
Interest payable on unsecured loans at the Balance Sheet date (Net of TDS)			1,249,502	1,249,502
(iii) Unsecured Loan Received				
Unsecured Loans repaid during the year/quarter			7,500,000	-
Unsecured Loans at the Balance Sheet date			24,000,000	24,000,000
Corporate Guarantees - Rs.in Lakh			15,864	15,864
(c) Received from Associate Society -Jingle Bell Nursery School Society		AAATJ2758A		
- Service charges/other received	30/06/2021		145,889	23,098
- Amount Payable at the Balance Sheet date			3,074	3,074
-Paid for CSR Activities			3,300,000	-
(d) Pakka Foundation (formerly Known K K Charitable Foundation)		AABTK1210H		
-Paid for CSR Activities	30/06/2021		6,550,000	3,650,000
iii. Transaction with Related Companies in which Directors are Interested				
(a) Pudumjee Paper Products Ltd.(Mr.Basant Kumar Khaitan)	30/06/2021	AAHCP9601Q		
- Sale of Pulp-excluding GST			82,929,122	6,457,031
-Balance as debtors outstanding at the Balance Sheet date			1,244,069	1,244,069
(b) WMW Metal Fabrics Ltd.(Mr.Basant Kumar Khaitan)	5/2/2019	AAACW2620D		
- Purchase of Store goods			9,997,756	1,796,232
- Amount as Trade Payable at the Balance Sheet date			468,582	468,582



Particulars	Date of Approval in Board Meeting	PAN	Year Ended	Qtr. Ended
			31.03.2023	31.03.2023
			(Rupees)	(Rupees)
(c) Pakka INC, USA:				
- Amount paid as Loans and Advance	20/01/2021		41,108,450	0
- Loans and Advances incl accrued interest outstanding at Balance Sheet			42,764,097	42,764,097
- Investment in Pakka INC at the Balance Sheet date			37,601,000	37,601,000
- Amount of Interest received (accrued) on Loan			1,592,144	818,249
(d) Pakka PTE, Ltd.SINGAPORE:				
- Investment in Pakka PTE Ltd , Singapore at the Balance Sheet date			17,273,550	17,273,550
- Call in Arrear Payable			3,087,715	3,087,715
(e) Pakka Impact Ltd.(Mr.Ved Krishna)		AAACY6673L		
- Investment in Pakka Impact Ltd (Equity)			19,500,000	19,500,000
- Loan paid during year /quarter			10,200,000	10,200,000
- Loan incl accrued interest net of tds outstanding at the Balance sheet date			20,581,915	20,581,915
- Amount of Interest received (accrued) on Loan			400,860	254,531
(f) Kapoor Tandaon & Co. (Mr. Himanshu Kapoor)	29/10/2022	AACFK5666N		
-Professional Consultancy Charges(29.10.2022 to 31.03.2023)			2,592,000	2,160,000
-Balance outstanding at the Balance Sheet date			-	-

