

Statement of Audited Standalone Financial Results for the quarter and year ended 31st March,2025

(Rs. In lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Reviewed	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	9,215.71	10,600.52	9,457.94	40,604.09	40,474.29
	(b) Other Income	405.28	543.01	342.67	1,716.98	998.27
	Total Income	9,620.99	11,143.53	9,800.61	42,321.07	41,472.56
2	Expenses					
	(a) Cost of materials consumed	3,870.46	4,171.78	3,940.31	16,268.01	15,580.23
	(b) Purchase of stock-in-trade	336.16	266.93	97.76	1,018.17	484.59
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(254.64)	61.63	(627.89)	(547.53)	(1,173.21)
	(d) Power and Fuel	1,120.77	1,277.15	1,192.52	5,264.04	6,858.01
	(e) Employee Benefits expenses	1,047.62	1,239.29	1,172.37	4,523.45	4,457.54
	(f) Finance Costs	267.26	199.30	238.63	1,030.49	896.80
	(g) Depreciation and Amortisation expense	408.88	405.81	359.97	1,590.27	1,395.40
	(h) Other expenses	1,608.20	1,776.22	1,862.59	6,459.06	5,709.08
	Total Expenses	8,404.71	9,398.11	8,236.26	35,605.96	34,208.44
3	Profit/ (Loss) before tax [1-2]	1,216.28	1,745.42	1,564.35	6,715.11	7,264.12
4	Tax Expense	(40.93)	470.34	705.02	1,045.32	2397.19
5	Profit/ (Loss) for the year [3-4]	1,257.21	1,275.08	859.33	5,669.79	4,866.93
6	Other Comprehensive income					
	Items that will not be reclassified to profit or loss					
	(i) remeasurements of defined benefit plans	3.86	24.67	(8.97)	(43.39)	(43.48)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	(0.97)	(6.21)	2.61	10.92	12.66
	Total Other Comprehensive Income	2.89	18.64	(6.36)	(32.47)	(30.82)
7	Total Comprehensive Income for the year [5+6]	1,260.10	1,293.54	852.97	5,637.32	4836.11
8	Paid-up equity share capital (FV per share Rs. 10/- each)	4,494.81	4,494.81	3,916.81	4,494.81	3916.81
9	Earnings per share (FV per share Rs. 10/- each)					
	(a) Basic (Rs)	3.00	3.12	2.19	13.53	12.57
	(b) Diluted (Rs)	3.00	2.87	2.18	13.53	12.49

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Statement of Standalone Assets and Equity and Liability As at 31st March,2025

(Rs. In lakhs)

S. No.	Particulars	As at 31.03.2025	As at 31.03.2024
	Assets		
1	Non-current Assets		
	(a) Property, plant and equipment	20,601.35	19,658.40
	(b) Capital work in progress	14,015.74	3,467.33
	(c) Right to Use Assets	153.92	36.45
	(d) Goodwill	-	-
	(e) Other intangible assets	30.59	46.25
	(f) Intangible assets under development	308.09	14.25
	(g) Financial Assets		
	(i) Investments in Subsidiaries	2,263.26	576.02
	(ii) Investments	0.27	0.19
	(iii) Loans	4,086.66	2,809.79
	(iv) Other Financial Assets	0.75	7.73
	(h) Other non-current assets	6,788.49	1434.12
	Sub- total	48,249.12	28050.53
2	Current Assets		
	(a) Inventories	13,196.23	11,114.05
	(b) Financial Assets		
	(i) Investments	-	117.90
	(ii) Trade receivables	4,487.85	4,001.26
	(iii) Cash and cash equivalents	6,515.20	5,354.13
	(iv) Bank balances other than (iii) above	686.07	1489.92
	(v) Loans	153.41	133.59
	(vi) Other financial assets	270.05	153.45
	(d) Other current assets	3,231.81	1,347.34
	Sub- total	28,540.62	23,711.64
	Total Assets	76,789.74	51,762.17

Statement of Standalone Assets and Equity and Liability As at 31st March,2025

(Rs. In lakhs)

S. No.	Particulars	As at 31.03.2025	As at 31.03.2024
	Equity and Liabilities		
1	Equity		
	(a) Equity share capital	4,494.81	3,916.81
	(b) Money Received against Share Warrants	2,448.00	-
	(b) Other equity	41,849.25	22,551.98
	Total Equity	48,792.06	26,468.79
	Liabilities		
2	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	9,041.19	10,958.57
	(ii) Lease liabilities	114.38	5.98
	(iii) Other financial liabilities	1,884.05	430.50
	(b) Deferred tax liabilities (net)	2,070.61	2,439.22
	(c) Other non-current liabilities	220.03	217.99
	(d) Provisions	146.15	5.50
	Sub- total	13,476.41	14,057.76
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	11,169.42	7,207.31
	(ii) Lease liabilities	38.43	33.84
	(iii) Trade payables		
	(A) Total outstanding dues of Small Enterprises and Micro enterprises	358.41	305.30
	(B) Total outstanding dues of creditors other than small enterprises and micro enterprises.	1,025.79	934.11
	(iv) Other financial liabilities	44.37	19.48
	(b) Other current liabilities	1,633.77	1,504.61
	(c) Provisions	57.56	710.25
	(d) Current Tax liabilities (Net)	193.52	520.72
	Sub- total	14,521.27	11,235.62
	Total liabilities	27,997.68	25,293.38
	Total Equity and Liabilities	76,789.74	51762.17

Statement of Standalone Cash Flows for the year ended 31st March, 2025

(Rs. In lakhs)

S. No.	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	6,715.11	7,264.12
	Adjustments for :		
	Depreciation and amortization	1,590.27	1,395.40
	Loss/ (profit) on sale of property, plant and equipment	106.49	(44.44)
	Interest income	(670.84)	(257.25)
	Finance cost	884.52	773.10
	Remeasurement of net defined benefit plans	(43.39)	(43.48)
	Provision for impairment of Investment	-	172.74
	Provision for impairment of Goodwill	-	408.80
	Net (gain)/ loss on investments measured at Fair Value through Profit and Loss	(0.08)	(7.96)
	Employees Share Base payment Reserve-ESOP	(127.04)	(86.91)
	Profit on redemption of Mutual Fund	(4.01)	-
	Operating profit before working capital changes	8,451.03	9,574.12
	Changes in working capital:		
	Adjustment for (increase)/decrease in operating assets		
	(Increase)/ decrease in trade receivables	(486.59)	(1557.45)
	(Increase)/ decrease in inventories	(2,082.18)	(1,345.43)
	(Increase)/ decrease in other financial assets	(116.60)	(11.42)
	(Increase)/ decrease in other assets	(1,921.36)	275.15
	Adjustment for increase/(decrease) in operating liabilities		
	Increase/ (decrease) in trade payables	144.79	353.71
	Increase/ (decrease) in other financial liabilities	24.89	6.98
	Increase/ (decrease) in other liabilities	6.97	(78.26)
	Increase/ (decrease) in provisions	36.94	9.12
	Cash generated from operations	4,057.89	7,226.52
	Income taxes refunded / (paid), net	(1,730.21)	(1,916.43)
	Net cash generated from operating activities	2,327.68	5,310.09
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment, intangible assets (including capital work in progress and capital advances)	(17,776.90)	(4648.04)
	Proceeds from sale of property, plant and equipment	17.44	76.30
	(Increase)/ decrease in Loans	(1,040.73)	(2129.49)
	Interest received	414.88	121.26
	Investments in Subsidiary Company	(1,687.24)	(5)
	Proceeds from redemption of Mutual Fund	121.91	-
	Acquired on account of business combination	-	-
	Other bank balances (margin money)	810.83	(893.17)
	Net cash (used in) / generated from investing activities	(19,139.81)	(7,614.13)

Statement of Standalone Cash Flows for the year ended 31st March, 2025

(Rs. In lakhs)

S. No.	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/ (decrease) in long-term borrowings	(1,917.38)	8779.25
	Increase/ (decrease) in short-term borrowings	3,962.11	(933.24)
	Proceeds from Issue of equity shares	578.00	108.96
	Proceeds from money received against Share Warrants	2448.00	
	Security Premium on issue of Equity shares	13,786.99	1202.37
	Finance costs paid	(884.52)	(773.10)
	Derivatives	-	-
	Dividend Paid	-	(940.03)
	Net cash used in financing activities	17,973.20	7444.21
	INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	1,161.07	5276.16
	Cash and cash equivalents at the beginning of the year	5,354.13	77.97
	Cash and cash equivalents at the end of the year (refer note 4(c))	6,515.20	5354.13
	Note:		
	Reconciliation between cash and cash equivalents and cash and bank balances		
	Cash and cash equivalents as per cash flow statement	6,515.20	5354.13
	Add: Margin money deposits not considered as cash and cash equivalents	686.82	1497.65
	Cash and bank balances	7,202.02	6851.78

Audited Standalone Segment wise Revenue, Results, Assets and Liabilities

(Rs. In lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Reviewed	Audited	Audited	Audited
1	Segment Revenue (Sales and Other income)					
	- Paper & Pulp	8,462.99	9,468.85	8334.02	36,656.47	35,846.68
	- Moulded Products	1,158.00	1,674.68	1,466.59	5664.60	5,625.88
	Sub-total	9,620.99	11,143.53	9,800.61	42,321.07	41,472.56
	Less: Unallocable Revenue	-	-		-	
	Total Revenue	9,620.99	11,143.53	9,800.61	42,321.07	41,472.56
2	Segment Results					
	Profit before tax from each segment					
	- Paper & Pulp	1566.46	2,010.32	1,714.91	7,416.48	7,475.63
	- Moulded Products	(268.07)	(223.71)	109.50	(458.68)	179.93
	Sub-total	1,298.39	1,786.61	1,824.41	6,957.80	7,655.56
	Less:					
	Other un-allocable expenditure	(82.11)	(41.19)	(260.06)	(242.69)	(391.44)
	Add:					
	Other un-allocable income	-	-	-	-	-
	Profit/ Loss Before Tax	1,216.28	1,745.42	1,564.35	6,715.11	7,264.12
3	Segment Assets					
	- Paper & Pulp	75,409.36	70,576.89	50,911.09	75,409.36	50,911.09
	- Moulded Products	1,334.57	1,796.67	804.73	1,334.57	804.73
	Sub-total	76,743.93	72,373.56	51,715.82	76,743.93	51,715.82
	Add:					
	Un-allocable assets	45.81	46.34	46.35	45.81	46.35
	Total Assets	76,789.74	72,419.90	51762.17	76,789.74	51,762.17
4	Segment Liabilities					
	- Paper & Pulp	22,231.17	18,250.99	19583.18	22,231.17	19,583.18
	- Moulded Products	3,071.82	3,265.85	2,083.30	3,071.82	2,083.30
	Sub-total	25,302.99	21,516.84	21,666.48	25,302.99	21,666.48
	Add:					
	Un-allocable liabilities	2,694.69	3,372.77	3,626.90	2,694.69	3,626.90
	Total Liabilities	27,997.68	24,889.61	25,293.38	27,997.68	25,293.38
5	Capital Employed					
	- Paper & Pulp	53,178.19	52,325.90	31327.91	53,178.19	31,327.91
	- Moulded Products	(1,737.25)	(1469.18)	(1,278.57)	(1,737.25)	(1,278.57)
	Unallocable assets less liabilities	(2,648.88)	(3,326.43)	(3,580.55)	(2,648.88)	(3,580.55)
	Capital Employed	48,792.06	47,530.29	26,468.79	48,792.06	26,468.79

1) The above Audited Standalone Financial Results have been reviewed by the Audit Committee in its meeting held on 29th May, 2025 and approved by the Board of Directors at their meeting held on 30th May, 2025. The Statutory Auditors of the Company have carried out audit of the aforesaid results.

2) These Financial Results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ("Inds AS"), prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3) In respect of the Company's TSOP-2021, during the year ended 31st March, 2025,
a. 2,57,700 equity shares were allotted at Rs.82.21 per equity share upon exercise of share options vested.
b. 1,22,300 equity shares were allotted at Rs.118.13 per equity share upon exercise of share options vested
c. 22,500 stock options were granted to eligible employees at Rs.239.63.
d. Expense of Rs.68.32 lakhs was recognised in respect of TSOP-21 plan , which is shown under employee benefit expense.

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

5) The Board of Directors in its meeting held on 14th October, 2024 has allotted 54,00,000 equity shares of Rs.10 each at a Security Premium of Rs.262 per equity shares and 36,00,000 warrants fully convertible into equity shares at an Offer Price of Rs.272 per warrants out of which 25% upfront money was payable at the time of allotment.

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) From the current year, the Company has excersied the option to be governed by section 115BAA of the Income Tax Act,1961. As a result, tax expenses for the year ended 31st March, 2025 is net of reversal of deferred tax of Rs.324.26 lakhs provided in earlier years.

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, on BSE website at www.bseindia.com and on National Stock Exchange of India Limited website at www.nseindia.com.

FOR PAKKA LIMITED

Neetika Suryawanshi
Chief Financial Officer

Place: Ayodhya
Date: 30th May, 2025

FOR PAKKA LIMITED

Jagdeep Hira
Managing Director

DIN: 07639849
Place: Ayodhya
Date: 30th May, 2025