

**February 11, 2026**

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001

**Scrip Code: - 526435**

**Sub: Outcome of Board Meeting – February 11, 2026**

**Ref: Unaudited Financial Results for the quarter and nine months ended December 31, 2025**

Dear Sirs,

Pursuant to the provisions of the Regulation 33 read with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. February 11, 2026 at 03:00 p.m. and concluded at 04:15 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2025.

Pursuant to the applicable provisions of the Listing Regulations, we enclose copies of the following:

- (a) The Unaudited Financial Results for the quarter and nine months ended December 31, 2025;
- (b) Limited Review Report on Unaudited Financial Results for the said period.

The aforesaid Unaudited Financial Results are also being disseminated on Company's website at [www.perfectpac.com](http://www.perfectpac.com).

We request you to take the same on record.

Thanking you,

Yours faithfully,  
For **Perfectpac Limited**

**Nidhi**  
**Company Secretary & Compliance Officer**

**Encl: as above**

**Limited Review Report on unaudited standalone financial results of Perfectpac Limited for the quarter ended 31 December 2025 and year to date results for the period from 1 April 2025 to 31 December 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended**

**To the Board of Directors of Perfectpac Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **PERFECTPAC LIMITED** (the "Company") for the quarter ended 31<sup>st</sup> December, 2025 and year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> December, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (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 in their meeting held on 11<sup>th</sup> February, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V S S A & Associates**  
Chartered Accountants  
Firm Registration No 012421N

Digitally signed by  
**Samir Vaid**  
Date: 2026.02.11  
16:15:34 +05'30'

Place: New Delhi  
Dated: 11<sup>th</sup> February, 2026  
UDIN: 26091309OWUWSV4887

**Samir Vaid**  
Partner  
Membership No. 091309

**PERFECTPAC LIMITED**

Registered Office: 910, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019  
Email: [complianceofficer@perfectpac.com](mailto:complianceofficer@perfectpac.com), CIN No.: L72100DL1972PLC005971  
Phone No.: 011-26441015-18, Website: [www.perfectpac.com](http://www.perfectpac.com)

**STATEMENT OF UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

(Rs. in lakhs except EPS)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	2,505.39	2,935.83	2,590.79	8,408.96	8,185.00	11,345.88
2	Other Income	0.26	3.38	6.62	7.12	12.50	20.47
3	<b>Total Income ( 1 + 2 )</b>	<b>2,505.65</b>	<b>2,939.21</b>	<b>2,597.41</b>	<b>8,416.08</b>	<b>8,197.50</b>	<b>11,366.35</b>
4	<b>Expenses</b>						
a)	Cost of materials consumed	1,764.17	2,052.43	1,840.78	5,913.56	5,754.23	8,003.65
b)	Purchase of stock-in-trade	-	1.55	2.66	7.54	6.08	6.08
c)	Changes in Inventories of Finished Goods and Work-in-Progress and Others	11.56	(8.30)	3.64	(4.61)	21.13	25.80
d)	Employees benefit expense	286.79	298.14	260.51	879.16	804.76	1,177.84
e)	Finance costs	6.43	3.36	3.28	11.88	8.47	17.10
f)	Depreciation and amortization expense	63.38	61.22	56.65	183.83	163.73	221.27
g)	Other expenses	352.28	370.81	337.39	1082.05	1,109.43	1,489.73
	<b>Total Expenses</b>	<b>2,484.61</b>	<b>2,779.21</b>	<b>2,504.91</b>	<b>8,073.41</b>	<b>7,867.83</b>	<b>10,941.47</b>
5	<b>Profit Before Exceptional Items and Tax ( 3 - 4 )</b>	<b>21.04</b>	<b>160.00</b>	<b>92.50</b>	<b>342.67</b>	<b>329.67</b>	<b>424.88</b>
6	Exceptional Items	12.00	-	-	12.00	-	-
7	<b>Profit Before Tax ( 5 - 6 )</b>	<b>9.04</b>	<b>160.00</b>	<b>92.50</b>	<b>330.67</b>	<b>329.67</b>	<b>424.88</b>
8	Tax Expenses						
a)	Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	1.95	40.40	25.12	83.06	83.73	105.82
b)	Deferred Tax	10.65	(0.17)	(0.84)	9.95	(0.81)	3.86
9	<b>Profit for the year ( 7 - 8 )</b>	<b>(3.56)</b>	<b>119.77</b>	<b>68.22</b>	<b>237.66</b>	<b>246.75</b>	<b>315.20</b>
10	<b>Other Comprehensive Income(OCI)</b>						
i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	2.41
ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.61)
iii)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
iv)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	<b>Total Comprehensive Income for the period / year (9 + 10)</b>	<b>(3.56)</b>	<b>119.77</b>	<b>68.22</b>	<b>237.66</b>	<b>246.75</b>	<b>317.00</b>
12	Paid-up equity share capital (Face value of Rs. 2/- per share)	133.26	133.26	133.26	133.26	133.26	133.26
13	Other Equity Excluding Revaluation Reserve						3,619.89
14	Earnings per share (EPS) (Face value of Rs. 2/- per share)						
	<b>Basic and Diluted</b>	<b>(0.05)</b>	<b>1.80</b>	<b>1.02</b>	<b>3.57</b>	<b>3.71</b>	<b>4.73</b>
		<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Annualised</b>

**NOTES:**

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 11, 2026. The Statutory Auditors 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 Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The Operations of the Company relate to one segment i.e. "Packaging". As such there is only one reportable segment as per Ind AS 108 - "Operation Segments".
4	The Government of India has consolidated multiple existing labour legislations into a united framework comprising four Labour Codes which were made effective from November 21, 2025. Under Ind AS-19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of the past service cost immediately in the Statement of Profit & Loss. The new Labour Codes has resulted in estimated one time increase in provision of employee benefits of the Company of Rs. 12 Lakhs and the same has been recognised as an "Exceptional Item." The Government is in the process of notifying related Rules to the new Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
5	Previous periods/year figures have been regrouped, rearranged and re-classified wherever necessary to conform to current periods classification.
6	These Financial Results are available under Investors section of our website at <a href="http://www.perfectpac.com">www.perfectpac.com</a> and under Financial Results at corporate section of <a href="http://www.bseindia.com">www.bseindia.com</a> .

Place: New Delhi  
Date: February 11, 2026



For Perfectpac Limited  
*Sanjay Rajgarha*  
Chairman and Managing Director