

May 13, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code: - 526435

Sub: Outcome of Board Meeting – May 13, 2026

Ref: Audited Financial Results for the quarter and financial year ended March 31, 2026 and recommendation of Final Dividend for the Financial Year 2025-26

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. May 13, 2026 at 12:30 p.m. and concluded at 02:30 p.m., inter-alia, approved the following:

- (a) Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026; and
- (b) Recommendation of dividend of Re. 1/- (i.e. 50%) per equity share of face value of Rs. 2/- each for Financial Year 2025-26, subject to the approval of the shareholders in the ensuing Annual General Meeting;

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

- (a) The Audited Financial Results for the quarter and financial year ended March 31, 2026;
- (b) Auditor's Report on Audited Financial Results for the said period;
- (c) Declaration pursuant to Regulation 33 (3) (d) of the Listing Regulations regarding audit report with unmodified opinion.

The aforesaid Audited Financial Results are also being disseminated on Company's website at www.perfectpac.com.

We request you to take the same on record.

Yours faithfully,

For **Perfectpac Limited**

Nidhi
Company Secretary

Encl: as above

Independent Auditor's Report

TO THE BOARD OF DIRECTORS OF PERFECTPAC LIMITED

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of **PERFECTPAC LIMITED** (herein referred to as the "Company") for the year ended 31st March, 2026 (Annual Financial Results), 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, these annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting standard-34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year ended 31st March, 2026.

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Annual 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 together with the ethical requirements that are relevant to our audit of the annual audited financial results under the provisions of the Companies Act, 2013 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 Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and financial information in accordance with the recognition 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 accordance 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 judgements 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual 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 annual financial results.

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

- Identify and assess the risks of material misstatement of the annual 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 but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and 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 annual 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.

V S S A & Associates

- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matters

The annual financial results include the results for the quarter ended 31st March, 2026 being the balancing figures between the audited figures in respect of full financial year and the published unaudited figures up to the third quarter of the current financial year which were subject to limited review by us.

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

Samir Vaid
Digitally signed by Samir Vaid
Date: 2026.05.13
14:05:08 +05'30'

Place: New Delhi
Dated: May 13, 2026
UDIN: 26091309RLASDQ7779

Samir Vaid
Partner
Membership No. 091309

PERFECTPAC LIMITED

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

**STATEMENT OF AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

(Rs. In Lakhs except EPS)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	2,964.52	2,505.39	3,160.88	11,373.48	11,345.88
2	Other Income	5.16	0.26	7.97	12.28	20.47
3	Total Income (1 + 2)	2,969.68	2,505.65	3,168.85	11,385.76	11,366.35
	Expenses					
a)	Cost of Materials Consumed	2,114.14	1,764.17	2,249.42	8,027.70	8,003.65
b)	Purchase of stock-in-trade	11.16	-	-	18.70	6.08
c)	Changes in Inventories of Finished Goods and Work-in-Progress and Others	(26.58)	11.56	4.67	(31.19)	25.80
d)	Employees Benefits Expense	307.82	286.79	373.08	1,186.98	1,177.84
e)	Finance Costs	9.13	6.43	8.63	21.01	17.10
f)	Depreciation and Amortization Expense	64.50	63.38	57.54	248.33	221.27
g)	Other Expenses	399.37	352.28	380.30	1,481.42	1,489.73
4	Total Expenses	2,879.54	2,484.61	3,073.64	10,952.95	10,941.47
5	Profit Before Exceptional Items and Tax (3 - 4)	90.14	21.04	95.21	432.81	424.88
6	Exceptional items	-	12.00	-	12.00	-
7	Profit Before Tax (5 - 6)	90.14	9.04	95.21	420.81	424.88
8	Tax Expenses					
a)	Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	20.64	1.95	22.09	103.70	105.82
b)	Deferred Tax	(7.79)	10.65	4.67	2.16	3.86
9	Profit for the period/year (7 - 8)	77.29	(3.56)	68.45	314.95	315.20
10	Other Comprehensive Income(OCI)					
i)	Items that will not be reclassified to profit or loss	(27.57)	-	2.41	(27.57)	2.41
ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	(0.61)	0.00	(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	Total Comprehensive Income for the period / year (9 + 10)	49.72	(3.56)	70.25	287.38	317.00
12	Paid-up equity share capital (Face value of Rs. 2/- per share)	133.26	133.26	133.26	133.26	133.26
13	Other Equity				3,840.67	3,619.89
14	Earnings per share (EPS) (Face value of Rs. 2/- per share)					
	Basic and Diluted	1.16	(0.05)	1.03	4.73	4.73
		Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised

NOTES:

1	The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 13, 2026. The statutory auditors have expressed an unmodified audit opinion on 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 ("The Act") 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 Board of Directors have recommended a dividend of Re. 1/- (i.e. 50%) per Equity share of the face value of Rs. 2/- per share for the year ended March 31, 2026 subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.
5	Exceptional items of Rs. 12 lakhs represent estimated past service cost charge of employees' post-employment defined benefits pursuant to consolidation of multiple existing labour legislations into a unified framework comprising of four labour codes, collectively referred to as the "New Labour Codes" notified with effect from 21st November 2025. Considering that this impact is driven by regulatory change and is non-recurring in nature, it has been classified under Exceptional Items. The company continues to monitor the developments relating to implementation of the New Labour Codes and would review the estimates as further clarifications and Rules are notified.
6	Previous periods/year figures have been regrouped, rearranged and re-classified wherever necessary to confirm to current periods classification.
7	These Financial Results are available under Investors section of our website at www.perfectpac.com and under Financial Results at corporate section of www.bseindia.com .

Place: New Delhi
Date: May 13, 2026



For Perfectpac Limited

Sanjay Rajgarhia
Chairman and Managing Director

Perfectpac Limited
Statement of Audited Assets and Liabilities as at March 31, 2026

(Rs. In Lakhs)

Particulars		As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited)
ASSETS			
1	Non-Current Assets		
	Property, Plant, Equipment and Intangible Assets		
	(a) Property, Plant and Equipment	1,840.00	1,809.07
	(b) Intangible Assets	0.58	0.41
	(c) Right-of-use assets	68.23	69.22
	(d) Capital Work-in-Progress	-	2.89
	(e) Financial Assets		
	(i) Investments	211.91	-
	(ii) Other Financial Assets	20.85	20.32
	(f) Other Non-Current Assets	497.07	260.86
	Total Non Current Assets	2,638.64	2,162.77
2	Current Assets		
	(a) Inventories	811.95	760.82
	(b) Financial Assets		
	(i) Trade Receivables	1,840.75	1,858.69
	(ii) Cash and Cash Equivalents	66.83	144.43
	(iii) Other Balances with Banks	2.20	0.50
	(c) Current Tax Assets (net)	7.19	-
	(d) Other Current Assets	249.90	57.76
	Total Current Assets	2,978.82	2,822.20
	TOTAL ASSETS	5,617.46	4,984.97
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	133.26	133.26
	(b) Other Equity	3,840.67	3,619.89
	Total Equity	3,973.93	3,753.15
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	206.25	55.57
	(ii) Other Financial Liabilities	4.10	4.10
	(b) Deferred Tax Liabilities (net)	95.02	92.86
	(c) Other Non Current Liabilities	10.13	8.68
	Total Non Current Liabilities	315.50	161.21
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	130.57	10.22
	(ii) Trade Payables		
	(A) Total outstanding dues of Micro Enterprises and Small Enterprises	132.68	192.10
	(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	908.00	656.34
	(iii) Other Financial Liabilities	87.74	91.08
	(b) Provisions	56.90	57.57
	(c) Current Tax Liability (Net)	-	11.18
	(d) Other Current Liabilities	12.14	52.12
	Total Current Liabilities	1,328.03	1,070.61
	TOTAL EQUITY AND LIABILITIES	5,617.46	4,984.97



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PERFECTPAC LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rupees In Lakhs)

S. No.	Particulars	Year Ended	Year Ended
		31.03.2026	31.03.2025
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax Exceptional & Extraordinary items	432.81	424.88
	Exceptional items	(12.00)	-
	Impairment in fair value of investments	7.09	-
	Adjustments for:		
	Other Comprehensive Income	(27.57)	2.41
	Depreciation	248.33	221.27
	(Profit)/loss on sale of fixed Assets, Assets impaired & Discarded (Net)	(2.88)	(5.20)
	Interest Paid	21.01	17.10
	Interest received	1.70	4.14
	Operating Profit before working capital changes	668.49	664.60
	Adjustments for:		
	Trade and Other Receivables	(419.83)	(345.09)
	Inventories	(51.13)	115.26
	Trade Payable and Other Liabilities	134.93	82.67
	Cash Generated from Operations	332.46	517.44
	Direct Taxes Paid (including deferred tax)	(105.86)	(110.29)
	Cash Flow before extraordinary items	226.60	407.15
	Extraordinary Items	-	-
	Net Cash from Operating Activities	226.60	407.15
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets, Including capital work in progress	(278.36)	(388.51)
	Purchase of Investments	(219.00)	-
	Sale of Fixed Assets	5.69	51.06
	Interest received	(1.70)	(4.14)
	Net Cash used in Investing Activities	(493.37)	(341.59)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayments of Long Term Borrowings	(28.97)	(20.22)
	Proceeds of Long Term Borrowings	300.00	-
	Net proceeds of Short Term Borrowings	-	0.00
	Dividend & Dividend Tax Paid	(66.60)	(66.60)
	Payment of Lease Liability	0.00	(1.03)
	Interest Paid	(21.01)	(17.10)
	Net Cash from Financing Activities	183.42	(104.95)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(83.35)	(39.39)
	Cash and Cash Equivalents as at 1st April, Opening Balance	127.50	166.89
	Cash and Cash Equivalents as at 31st March, Closing Balance	44.15	127.50

Note: Figures in brackets represent outflow.




May 13, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Ref: Scrip Code 526435

Sub: Declaration pursuant to the Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sirs,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We hereby declare that M/s VSSA & Associates, Chartered Accountants (Firm Registration No.: 012421N), Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the same on records.

Yours faithfully,

For **Perfectpac Limited**


Sanjay Rajgarhia
Managing Director

