perfectpac limited
Regd. Off: 910, Chiranjiv Tower, 43-Nehru Place, New Delhi-110019
CIN No. : L72100DL1972PLC005971 Tel: 011-2644 1015-18,
website : www.perfectpac.com, e-mail: complianceofficer@perfectpac.com

November 05, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code: - 526435

Sub: Outcome of Board Meeting – November 05, 2026
Ref: Unaudited Financial Results for the quarter and half year ended September 30, 2026

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. November 05, 2026 at 02:00 p.m. and concluded at 03:30 p.m., inter-alia, approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026.

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

(a) The Unaudited Financial Results for the quarter and half year ended September 30, 2026;

(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.

We request you to take the same on record.

Yours faithfully,

For **Perfectpac Limited**

NIDHI Digitally signed by NIDHI
Date: 2026.11.05 15:38:06 +05'30'

Nidhi
Company Secretary & Compliance Officer

Encl: as above

V S S A & Associates
Chartered Accountants

A-1/255, Safdarjung Enclave,
New Delhi-110 029
E-mail: vssaassociates@gmail.com

INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

To The Board of Directors

Perfectpac Limited

New Delhi

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Perfectpac Limited** ("the Company") for the quarter and half year ended 30th' September, 2026, ("the statement") attached herewith, prepared by the Company pursuant to the requirements of Regulation 33 and 52 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 5th November,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

Samir Vaid
Digitally signed by Samir Vaid
Date: 2026.11.05 15:20:42 +05'30'

Samir Vaid
Partner
Membership No. 091309

Place: New Delhi
Dated: 5th November, 2026
UDIN: 26091309JSMFJB7685

PERFECTPAC LIMITED

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2026

(Rs. In lakhs except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	2,917.29	2,854.37	2,935.83	5,771.66	5,903.57	11,373.48
2	Other Income	1.07	1.52	3.38	2.59	6.86	12.28
3	**Total Income (1 + 2)**	**2,918.36**	**2,855.89**	**2,939.21**	**5,774.25**	**5,910.43**	**11,385.76**
4	**Expenses**						
	a) Cost of materials consumed	2,061.30	2,024.28	2,052.43	4,085.58	4,149.39	8,027.70
	b) Purchase of stock-in-trade	5.77	21.38	1.55	27.15	7.54	18.70
	c) Changes in Inventories of finished goods, work-in-progress and others	(16.87)	(0.73)	(8.30)	(17.60)	(16.17)	(31.19)
	d) Employees benefits expenses	329.20	321.28	298.14	650.48	592.37	1,186.98
	e) Finance costs	6.75	7.75	3.36	14.50	5.45	21.61
	f) Depreciation and amortization expenses	64.33	63.98	61.22	128.31	120.45	248.33
	g) Other expenses	347.92	350.87	370.81	698.79	729.77	1,481.42
	Total Expenses	**2,798.40**	**2,788.81**	**2,779.21**	**5,587.21**	**5,588.80**	**10,952.95**
5	**Profit Before Exceptional Items and Tax (3 - 4)**	**119.96**	**67.08**	**160.00**	**187.04**	**321.63**	**432.81**
6	Exceptional items	-	-	-	-	-	**12.00**
7	**Profit Before Tax (5 - 6)**	**119.96**	**67.08**	**160.00**	**187.04**	**321.63**	**420.81**
8	Tax Expenses						
	a) Current Tax (including Prior Period Tax Adjustment and net of MAT Credit Entitlement)	32.79	19.36	40.40	52.15	81.11	103.70
	b) Deferred Tax	(0.87)	(3.17)	(0.17)	(4.04)	(0.70)	2.18
9	**Profit for the year (7 - 8)**	**88.04**	**50.89**	**119.77**	**138.93**	**241.22**	**314.93**
10	**Other Comprehensive Income (OCI)**						
	i) a) Items that will not be reclassified to profit or loss	8.74	-	-	8.74	-	(27.57)
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	**Total Comprehensive Income for the period / year (9 + 10)**	**96.78**	**50.89**	**119.77**	**147.67**	**241.22**	**287.38**
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						3,840.67
14	Earnings per share (EPS) (Face value of Rs. 2/- per share)						
	Basic and Diluted	**1.32**	**0.76**	**1.80**	**2.09**	**3.62**	**4.73**
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

NOTES:

1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 05, 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 ('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	Previous periods /year figures have been regrouped, rearranged and re-classified wherever necessary to conform to current period's classification.
5	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.

For Perfectpac Limited

PERFECTPAC LIMITED New Delhi

Sanjay Rajgarhia
Chairman and Managing Director

Place: New Delhi
Date: November 05, 2026

PERFECTPAC LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS			
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	1,752.01	1,840.00
	(b) Intangible Assets	0.48	0.58
	(c) Right-of-use assets	67.74	68.23
	(d) Capital Work-in-Progress	-	-
	(e) Financial Assets		
	(i) Investments	325.63	211.91
	(ii) Other Financial Assets	19.19	20.85
	(f) Other Non-Current Assets	477.94	497.07
	Total Non-Current Assets	**2,642.99**	**2,638.64**
2	**Current Assets**		
	(a) Inventories	838.90	811.95
	(b) Financial Assets		
	(i) Trade Receivables	2,193.87	1,840.75
	(ii) Cash and Cash Equivalents	188.76	66.83
	(iii) Other Balances with Banks	3.09	2.20
	(c) Current Tax Assets (Net)	3.75	7.19
	(d) Other Current Assets	276.94	249.90
	Total Current Assets	**3,505.31**	**2,978.82**
	TOTAL ASSETS	**6,148.30**	**5,617.46**
EQUITY AND LIABILITIES			
1	**Equity**		
	(a) Equity Share Capital	133.26	133.26
	(b) Other Equity	3,921.74	3,840.67
	Total Equity	**4,055.00**	**3,973.93**
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	168.75	206.25
	(ii) Other Financial Liabilities	4.10	4.10
	(b) Deferred Tax Liabilities (Net)	90.99	95.02
	(c) Other Non Current Liabilities	10.41	10.13
	Total Non-Current Liabilities	**274.25**	**315.50**
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	126.57	130.57
	(ii) Trade Payables		
	(A) Total outstanding dues of Micro Enterprises and Small Enterprises	91.92	132.68
	(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	1,414.70	908.00
	(iv) Other Financial Liabilities	113.07	87.74
	(b) Provisions	58.82	56.90
	(c) Current Tax Liability (Net)	-	-
	(d) Other Current Liabilities	13.97	12.14
	Total Current Liabilities	**1,819.05**	**1,328.03**
	Total Equity and Liabilities	**6,148.30**	**5,617.46**

PERFECTPAC LIMITED New Delhi

PERFECTPAC LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees In Lakhs)

	Particulars	Half Year Ended	
		30.09.2026	30.09.2025
		Unaudited	Unaudited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax Exceptional & Extraordinary items	187.04	321.63
	Exceptional items	-	-
	Adjustments for:		
	Adjustments to Other Comprehensive Income (net)	8.74	-
	Depreciation	128.31	120.45
	(Profit)/loss on sale of fixed Assets, Assets impaired & Discarded (Net)	-	(2.88)
	Interest Paid	14.50	5.45
	Interest received	0.46	0.78
	Operating Profit before working capital changes	339.05	445.43
	Adjustments for:		
	Trade and Other Receivebles	(356.82)	(269.74)
	Inventories	(26.95)	(81.11)
	Trade Payable and Other Liabilities	486.11	308.30
	Cash Generated from Operations	441.39	402.88
	Direct Taxes Paid (including deferred tax)	(48.11)	(80.41)
	Cash Flow before extraordinary items	393.28	322.47
	Extraordinary Items	-	-
	Net Cash from Operating Activities	393.28	322.47
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets, Including capital work in progress	(39.73)	(270.51)
	Purchase of Investments	(113.72)	(93.00)
	Sale of Fixed Assets	-	5.69
	Interest received	(0.46)	(0.78)
	Net Cash used in Investing Activities	(153.91)	(358.60)
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayments of Long Term Borrowings	(41.50)	(5.71)
	Proceeds of Long Term Borrowings	-	-
	Net proceeds of Short Term Borrowings	-	12.03
	Dividend & Dividend Tax Paid	(66.60)	(66.60)
	Payment of Lease Liability	-	-
	Interest Paid	(14.50)	(5.45)
	Net Cash from Financing Activities	(122.60)	(65.73)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	116.77	(101.86)
	Cash and Cash Equivalents, Opening Balance	44.15	127.50
	Cash and Cash Equivalents, Closing Balance	160.92	25.64

Note: Figures in brackets represent outflow.

PERFECTPAC LIMITED New Delhi