

**YASH PAKKA LIMITED**  
 [Formerly known as 'Yash Papers Limited'] | CIN: L24231UP1981PLC005294  
 Regd. Office : IIInd Floor, 24/57, Birhana Road, Kanpur - 208 001, Uttar Pradesh  
 Corp. Office : Yash Nagar, Ayodhya - 224135, Uttar Pradesh  
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### Statement of Unaudited Financial Results for quarter ended 30th June, 2020 (Rs. In lakhs)

S.no	Particulars	Unaudited		Audited	
		Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2020	30.06.2019	31.03.2020	31.03.2020
		Reviewed	Reviewed	Audited	Audited
<b>1</b>	<b>Income</b>				
	(a) Revenue from Operations	3,216.79	6,562.75	5,591.71	25,238.68
	(b) Other Income	80.46	106.83	547.73	871.82
	<b>Total Income</b>	<b>3,297.25</b>	<b>6,669.58</b>	<b>6,139.44</b>	<b>26,110.50</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of materials consumed	1,251.81	2,611.07	2,335.31	10,175.01
	(b) Purchase of stock-in-trade	2.78	0.49	0.76	3.25
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(114.83)	15.80	(142.40)	(59.47)
	(d) Employee Benefits expenses	577.76	643.61	656.12	2,667.06
	(e) Finance Costs	289.36	340.27	298.73	1,261.40
	(f) Depreciation and Amortisation expense	238.59	228.81	287.93	975.95
	(g) Power and Fuel	554.87	1,069.19	759.88	4,162.87
	(h) Other expenses	332.38	623.82	1,011.42	2,970.59
	<b>Total Expenses</b>	<b>3,132.72</b>	<b>5,533.06</b>	<b>5,207.75</b>	<b>22,156.66</b>
<b>3</b>	<b>Profit/ (Loss) before tax [1-2]</b>	<b>164.53</b>	<b>1,136.52</b>	<b>931.69</b>	<b>3,953.84</b>
<b>4</b>	<b>Tax Expense</b>				
	Current	28.04	235.36	186.15	714.48
	Deferred	21.91	69.27	119.34	477.53
<b>5</b>	<b>Profit/ (Loss) for the year [3- 4]</b>	<b>114.58</b>	<b>831.89</b>	<b>626.20</b>	<b>2,761.83</b>
<b>6</b>	<b>Other Comprehensive income</b>				
	Items that will not be reclassified to profit or loss				
	(i) remeasurements of defined benefit plans	(11.60)	(51.13)	(25.08)	(62.69)
	(ii) Income taxes related to items that will not be reclassified to profit or loss	3.38	(11.02)	24.83	18.26
	<b>Total Other Comprehensive Income</b>	<b>(8.22)</b>	<b>(62.15)</b>	<b>(0.25)</b>	<b>(44.43)</b>
<b>7</b>	<b>Total Comprehensive Income for the year [5+6]</b>	<b>106.36</b>	<b>769.74</b>	<b>625.95</b>	<b>2,717.40</b>
<b>8</b>	<b>Paid-up equity share capital (FV per share Rs. 10/- each)</b>	<b>3,524.00</b>	<b>3,524.00</b>	<b>3,524.00</b>	<b>3,524.00</b>
<b>9</b>	<b>Earnings per share (FV per share Rs. 10/- each)</b>				
	(a) Basic (Rs)	0.33	2.36	1.78	7.84
	(b) Diluted (Rs)	0.33	2.36	1.78	7.84

**Segment wise Revenue, Results, Assets and Liabilities (Rs. In lakhs)**

S.no	Particulars	Unaudited		Audited	
		Quarter ended	Quarter ended	Quarter ended	Year ended
		30.06.2020	30.06.2019	31.03.2020	31.03.2020
		Reviewed	Reviewed	Audited	Audited
<b>1</b>	<b>Segment Revenue (Sales and Other income)</b>				
	- Paper & Pulp	3,129.09	6,229.66	5,245.21	23,736.76
	- Moulded Products	168.16	439.92	894.23	2,373.74
	<b>Sub-total</b>	<b>3,297.25</b>	<b>6,669.58</b>	<b>6,139.44</b>	<b>26,110.50</b>
	Less: Unallocable Revenue				
	<b>Total Revenue</b>	<b>3,297.25</b>	<b>6,669.58</b>	<b>6,139.44</b>	<b>26,110.50</b>
<b>2</b>	<b>Segment Results</b>				
	Profit before tax from each segment				
	- Paper & Pulp	356.62	1,376.32	1,026.30	4,721.73
	- Moulded Products	(168.36)	(210.72)	(64.32)	(668.34)
	<b>Sub-total</b>	<b>188.26</b>	<b>1,165.60</b>	<b>961.98</b>	<b>4,053.39</b>
	Less:				
	Other un-allocable expenditure	(23.73)	(29.08)	(30.29)	(99.55)
	Add:				
	Other un-allocable income	-	-	-	-
	<b>Profit/ Loss Before Tax</b>	<b>164.53</b>	<b>1,136.52</b>	<b>931.69</b>	<b>3,953.84</b>
<b>3</b>	<b>Segment Assets</b>				
	- Paper & Pulp	21,452.49	21,161.59	21,135.08	21,135.08
	- Moulded Products	4,656.44	5,827.51	4,767.20	4,767.20
	<b>Sub-total</b>	<b>26,108.93</b>	<b>26,989.10</b>	<b>25,902.28</b>	<b>25,902.28</b>
	Add:				
	Un-allocable assets	-	-	-	-
	<b>Total Assets</b>	<b>26,108.93</b>	<b>26,989.10</b>	<b>25,902.28</b>	<b>25,902.28</b>
<b>4</b>	<b>Segment Liabilities</b>				
	- Paper & Pulp	7,295.01	9,668.13	7,347.29	7,347.29
	- Moulded Products	5,658.48	6,203.56	5,600.87	5,600.87
	<b>Sub-total</b>	<b>12,953.49</b>	<b>15,871.69</b>	<b>12,948.16</b>	<b>12,948.16</b>
	Add:				
	Un-allocable liabilities	1,386.07	977.24	1,291.11	1,291.11
	<b>Total Liabilities</b>	<b>14,339.56</b>	<b>16,848.93</b>	<b>14,239.27</b>	<b>14,239.27</b>
<b>5</b>	<b>Capital Employed</b>				
	- Paper & Pulp	14,157.48	11,493.46	13,787.79	13,787.79
	- Moulded Products	(1,002.04)	(376.05)	(833.67)	(833.67)
	Unallocable assets less liabilities	(1,386.07)	(977.24)	(1,291.11)	(1,291.11)
	<b>Capital Employed</b>	<b>11,769.37</b>	<b>10,140.17</b>	<b>11,663.01</b>	<b>11,663.01</b>

**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 unaudited financial results have been reviewed by the Audit Committee in its meeting held on 10th September, 2020 and approved by the Board of Directors at their meeting held on 12th September, 2020.
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. The Scheme of merger of Yash Compostables Limited ("YCL") with the Company effective 1st April, 2020 has been approved by the Board of Directors in their meeting held on 20th June, 2020. The same is subject to approval by Shareholders in the forthcoming Annual General Meeting and subsequent regulatory approvals. In view of the pending approvals from various regulatory authorities, no effect of YCL financials are given in the above results.
4. The operations and financial results of the company for the quarter ended 30th June, 2020 were adversely impacted on account of the lock down imposed by the Government of India due to the Covid-19 Pandemic. The factory operations resumed gradually from 7th May, 2020 and the factory was fully operational from 25th May, 2020 till the end of quarter. The results for the quarter are therefore not comparable with those for the previous quarter. The company has assessed the impact of the above, and there is no impact on the going concern of the company.
5. The Operation of the company affected from 6th July 2020 to 27th July 2020 due to Covid-19 Positive cases found in the plant and office of the Company. This has impacted adversely production and sales of the company in the first month of quarter 2.
6. Figures for the previous period are re-classified/ re-arranged/ re-grouped, wherever necessary, to correspond with the current period's classification and disclosures.
7. The results of the company are available on the company's website [www.yashpakka.com](http://www.yashpakka.com) and on BSE website at [www.bseindia.com](http://www.bseindia.com).

FOR YASH PAKKA LIMITED

Jignesh Shah  
CFO

Place : Ayodhya  
Date: 12 September, 2020

FOR YASH PAKKA LIMITED

Jagdeep Hira  
Managing Director & CEO  
DIN: 07639849  
Place : Ayodhya  
Date: 12 September, 2020