



new-age packaging solutions

B&A Packaging India Limited

113, Park Street, Kolkata : 700 016, India
Phone : 91 033 2217 8048/2226 9582
E-mail : contact@bampl.com, Website : www.bampl.com
CIN : L21021OR1986PLC001624

BAPIL/KOL/DDC/244

9th August 2024

To,
The General Manager,
Department of Corporate Affairs
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir,

Scrip Code No. 523186

Sub: Outcome of Board Meeting

Please take note that pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors in its meeting held on Friday, 9th August 2024 at the corporate office of the Company at 113, Park Street, 9th Floor, Kolkata – 700016 has approved the Un-audited Financial Results of the Company for the quarter ended 30th June 2024 along with limited review report.

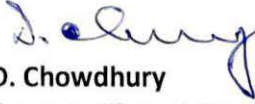
A copy of Un-audited Financial Results of the Company for the quarter ended 30th June 2024 along with limited review report is enclosed.

The meeting commenced at 04.15 PM and concluded at 05.45 PM.

You are requested to kindly take the above information on record.

Yours faithfully,

For B & A Packaging India Limited


D. Chowdhury
Company Secretary



Encl: As stated above

Regd. Office : 21, Balgopalpur Industrial Area, Balasore - 756 020, Odisha, Phone : (06782) 275725 / 275142, Email : works@bampl.com
Corporate Office : 113, Park Street,(9th Floor), Kolkata - 700 016, Phone : (033) 2217 8048, 2265 7389, Email : contact@bampl.com
Branch Office : Jorhat : (0376) 230 0580 / 4673 (M) : 96780 84727 | Vadodara : 91638 29194 | Coimbatore : 98652 87933



Ghosal, Basu & Ray

Chartered Accountants

8/2 Kiron Sankar Roy Road, 2nd Floor, Room No. 28, Kolkata 700001
Telephones 98300 44934, 93317 92155, e-mail gbr1991@gmail.com

Independent Auditors' Limited Review Report on the Standalone Quarterly Unaudited Financial Results of B & A Packaging India Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

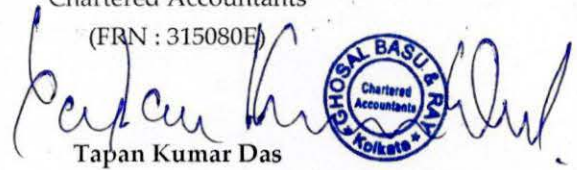
TO THE BOARD OF DIRECTORS OF B & A PACKAGING INDIA LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **B & A PACKAGING INDIA LIMITED** ("the Company") for the quarter ended 30th June, 2024 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ghosal, Basu & Ray

Chartered Accountants

(FRN : 315080E)



Tapan Kumar Das

Partner

(Membership No. 050661)

UDIN: 24050661BKCSBY5350

Place: Kolkata

Date: 9th August, 2024

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in Lakhs except where otherwise stated)

PART - 1	Particulars	Three months ended			Year to date 31st March 2024
		30th June 2024	31st Mar 2024	30th June 2023	
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	3446.68	2883.38	3112.95	12879.18
II	Other Income	50.31	32.09	36.66	109.90
III	Total Income (I+II)	3496.99	2915.47	3149.61	12989.08
IV	Expenses				
	Cost of materials consumed	2051.54	1722.72	2179.58	8183.69
	Purchase of Stock-in-Trade	-	-	-	-
	(Increase)/Decrease in inventories of Finished Goods, Stock-in-Trade and Work-in-progress	54.70	(21.01)	18.68	14.46
	Employee Benefit Expense	350.16	374.15	297.60	1419.02
	Finance costs	10.81	1.19	44.24	77.70
	Depreciation and amortisation expense	46.15	48.27	46.13	185.88
	Other expenses	496.78	449.50	353.13	1,647.12
	Total expenses (IV)	3010.14	2574.82	2939.36	11527.87
V	Profit before exceptional items and tax (III-IV)	486.85	340.65	210.25	1461.21
VI	Exceptional items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	486.85	340.65	210.25	1461.21
VIII	Tax expense :				
	(1) Current Tax	141.77	43.70	61.23	370.00
	(2) Deferred Tax	-	(53.64)	-	(53.64)
	(3) Tax related to earlier years	-	-	-	-
IX	Profit/(loss) for the period (VII-VIII)	345.08	350.59	149.02	1144.85
X	Other Comprehensive Income	-	(6.39)	-	(6.39)
(A)(i)	Items that will not be reclassified to profit or loss	-	(9.02)	-	(9.02)
(ii)	Income Tax relating to items that will not be reclassified to profit or loss	-	2.63	-	2.63
(B)(i)	Items that will be reclassified to profit or loss	-	-	-	-
(ii)	Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	345.08	344.20	149.02	1138.46
XII	Paid-up equity share capital (face value of Rs. 10/- each)	498.03	498.03	498.03	498.03
XIII	Reserve excluding Revaluation Reserve	-	-	-	6,894.54
XIV	Earnings per equity share				
	(1) Basic	Rs. 6.96	7.07	3.00	23.08
	(2) Diluted	Rs. 6.96	7.07	3.00	23.08
XV	Earnings per equity share (for discontinued operation)				
	(1) Basic	Rs. -	-	-	-
	(2) Diluted	Rs. -	-	-	-
XVI	Earnings per equity share (for continuing and discontinued operation)				
	(1) Basic	Rs. 6.96	7.07	3.00	23.08
	(2) Diluted	Rs. 6.96	7.07	3.00	23.08



SEGMENT-WISE REVENUE, RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024 AND ASSETS AND LIABILITIES AS AT 30TH JUNE, 2024

(Rs. in Lakhs)

PART -2 Particulars	Three months ended			Year to date 31st
	30th June 2024	31st Mar 2024	30th June 2023	March 2024
	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (Net)				
(a) Paper Sacks	2241.71	1795.45	1990.96	8092.70
(b) Flexible Laminates	1204.97	1150.18	1121.99	4786.48
(c) Unallocated	-	-	-	-
Total	3446.68	2945.63	3112.95	12879.18
Less : Inter Segment Revenue	-	-	-	-
Net Sales/Income from Operations	3446.68	2945.63	3112.95	12,879.18
2. Segment Results [Profit/(Loss) Before Tax and Finance Cost]				
(a) Paper Sacks	309.62	294.73	136.75	1172.11
(b) Flexible Laminates	188.04	47.11	117.74	366.80
Total	497.66	341.84	254.49	1,538.91
Less: Finance costs	10.81	1.19	44.24	77.70
Profit/(Loss) Before Tax	486.85	340.65	210.25	1,461.21
3. Segment Assets (as at the end of the period)				
(a) Paper Sacks	6894.18	6009.60	5819.72	6009.60
(b) Flexible Laminates	3403.55	3206.69	3269.35	3206.69
(c) Unallocated	-	-	-	-
4. Segment Liabilities (as at the end of the period)				
(a) Paper Sacks	1465.61	1200.52	1314.26	1200.53
(b) Flexible Laminates	1094.49	623.21	1297.27	623.21
(c) Unallocated	-	-	-	-



Notes:

- 1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 9th August, 2024
- 2) These results have been prepared in accordance with Indian Accounting Standards (Ind ASs) notified by the Companies (Indian Accounting Standards) Rules, 2015 as amended and as prescribed under Section 133 of the Companies Act, 2013.
- 3) Business segments have been identified as Paper Sacks and Flexible Laminates, taking into consideration the requirements of Ind AS 108, Operating Segments.
- 4) Deferred Tax, if any, is recognised at the end of the financial year.
- 5) Liability on account of defined benefit obligation has been provided on estimated basis. Actuarial valuation of defined benefit obligation will be made at the end of the financial year and actuarial gain / loss, if any, will be recognised at that time.
- 6) The Previous year's figure has been regrouped and rearranged wherever necessary.

In terms of our report of even date

For Ghosal, Basu & Ray

Chartered Accountants

FRN - 315080E



Tapan Kumar Das
(Partner)

Membership No. 050661

Place:- Kolkata
9th August, 2024

For B & A Packaging India Limited



Somnath Chatterjee
Managing Director
DIN: 00172364