

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

Ref: BAPIL/KOL/AG/88

11th August, 2025

To
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

BSE Scrip Code - 523186

Subject – Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 read with Para A of Part A of the Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 11th August, 2025 has considered and approved the Un-Audited Standalone Financial Results of the Company for the quarter ended 30th June, 2025 alongwith the Limited Review Report as issued by the Statutory Auditors of the Company.

A copy of the Un-Audited Standalone Financial Results of the Company for the quarter ended 30th June, 2025 alongwith the Limited Review Report is enclosed herewith.

The meeting commenced at 4.15 P.M. and concluded at 6.15 P.M.

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

Thanking You,

Yours Faithfully,

For B & A Packaging India Limited

Anupam Ghosh

Anupam Ghosh

Company Secretary and Compliance Officer
(Membership No. – A38121)



Enclosure – As above



Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400-5410
Website : www.salarpuriajajodia.com
E-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com
Branch at New Delhi

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, (as amended)

**TO THE BOARD OF DIRECTORS OF
B & A PACKAGING INDIA LIMITED,
113, Park Street, 9th Floor
Kolkata-700016**

1. We have reviewed the accompanying statement of unaudited financial results of B & A Packaging India Limited ("the Company") for the quarter ended 30 June, 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 Company's Board of Directors, 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulation,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.





Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
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5. The review of unaudited quarterly financial results for the quarter ended 30 June 2024, audited quarterly financial results for the quarter ended 31 March 2025 and audit of financial results for the year ended 31 March 2025 included in this Statement was carried out and reported by the predecessor auditor who has expressed an unmodified opinion/conclusion vide their review report dated 9 August 2024 and 23 May 2025 respectively whose review report has been furnished to us and has been relied upon by us for the purpose of our review of the Statement.

Our conclusion is not qualified in respect of matters stated in Para 5 above.

For Salarpuria & Partners

Chartered Accountants

Firm Registration No.302113E

UDIN: - 25069367BMNXPM 1696

Sarvesh Kumar Singh

Sarvesh Kumar Singh
Chartered Accountant

Membership No.-069367

Partner

Place: Kolkata

Date: 11-08-2025



Regd. Office : 22, Balgopalpur Industrial Area, Balasore- 756020, Odisha

Phone: 033 22269582, E-mail: contact@bampl.com, Website: www.bampl.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs. in Lakhs except where otherwise stated)

PART - 1	Particulars	Three months ended			Year to date 31st Mar 2025
		30th June 2025	31st Mar 2025	30th June 2024	
		Unaudited	Audited (Refer Note 4 below)	Unaudited	Audited
I	Revenue from operations	3487.96	2911.33	3446.68	13099.13
II	Other Income	51.96	20.26	50.31	176.90
III	Total Income (I+II)	3539.92	2931.59	3496.99	13276.03
IV	Expenses				
	Cost of materials consumed	2213.06	2121.74	2051.54	8260.40
	Purchase of Stock-in-Trade	16.50	-	-	-
	(Increase)/Decrease in inventories of Finished Goods,	131.82	(313.54)	54.70	(140.54)
	Employee Benefit Expense	404.68	390.87	350.16	1577.25
	Finance costs	8.98	31.61	10.81	46.19
	Depreciation and amortisation expense	48.38	48.98	46.15	189.16
	Other expenses	485.59	484.41	496.78	1,977.46
	Total expenses (IV)	3309.01	2764.07	3010.14	11909.92
V	Profit before exceptional items and tax (III-IV)	230.91	167.52	486.85	1366.11
VI	Exceptional items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	230.91	167.52	486.85	1366.11
VIII	Tax expense :				
	Current Tax	67.80	49.97	141.77	399.00
	Deferred Tax	(8.87)	(15.95)	-	(15.95)
	Total tax expenses	58.93	34.02	141.77	383.05
IX	Profit/(loss) for the period (VII-VIII)	171.98	133.50	345.08	983.06
X	Other Comprehensive Income	-	(7.97)	-	(7.97)
	Items that will not be reclassified to profit or loss	-	(10.65)	-	(10.65)
	Income Tax on above	-	2.68	-	2.68
XI	Total Comprehensive Income for the period (IX+X)	171.98	125.53	345.08	975.09
XII	Paid-up equity share capital (face value of Rs. 10/- each)	498.03	498.03	498.03	498.03
XIII	Other Equity	-	-	-	7,770.42
XIV	Earnings per equity share				
	(Not Annualised except for the year ended March 31, 2025)				
	(1) Basic	Rs. 3.47	2.69	6.96	19.82
	(2) Diluted	Rs. 3.47	2.69	6.96	19.82



B & A PACKAGING INDIA LIMITED

CIN - L21021OR1986PLC001624

Regd. Office : 22, Balgopalpur Industrial Area, Balasore- 756020, Odisha

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SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs. in lakhs)

PART -2	Three months ended			Year to date 31st
	30th June 2025	31st Mar 2025	30th June 2024	March 2025
	Unaudited	Audited (Refer Note 4 below)	Unaudited	Audited
1. Segment Revenue (Net)				
(a) Paper Sacks	2179.41	1659.72	2241.71	8020.18
(b) Flexible Laminates	1306.39	1251.61	1204.97	5078.95
(c) Others (unallocated)	2.16	-	-	-
Total	3487.96	2911.33	3446.68	13099.13
Less : Inter Segment Revenue	-	-	-	-
Net Sales/Income from Operations	3487.96	2911.33	3446.68	13099.13
2. Segment Results [Profit/(Loss) Before Tax and Finance Cost]				
(a) Paper Sacks	108.77	105.87	309.62	947.15
(b) Flexible Laminates	132.52	93.26	188.04	465.15
(c) Others (unallocated)	(1.40)	-	-	-
Total	239.89	199.13	497.66	1,412.30
Less: Finance costs	8.98	31.61	10.81	46.19
Profit/(Loss) Before Tax	230.91	167.52	486.85	1,366.11
3. Segment Assets (as at the end of the period)				
(a) Paper Sacks	7414.17	6829.77	6826.33	6829.77
(b) Flexible Laminates	3924.84	3431.39	3367.09	3431.39
(c) Others (unallocated)	180.12	148.83	104.32	148.83
4. Segment Liabilities (as at the end of the period)				
(a) Paper Sacks	1629.89	1288.78	1347.56	1288.78
(b) Flexible Laminates	1205.68	631.18	1000.55	631.18
(c) Others (unallocated)	243.14	221.58	211.99	221.58



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 11 August, 2025
- 2) These results have been prepared in accordance with Indian Accounting Standards (Ind AS) 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, Flexible Laminates and others taking into consideration the requirements of Ind AS 108, Operating Segments.
- 4) The figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and unaudited published year-to-date figures up to the third quarter ended 31st December, 2024.
- 5) The Previous year's figure has been regrouped and rearranged wherever considered necessary.



For B & A Packaging India Limited

A large, stylized handwritten signature in blue ink, appearing to read "Somnath Chatterjee".

Somnath Chatterjee

Managing Director

DIN: 00172364

Place - Kolkata

Date - 11/08/2025