

**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/20**

5<sup>th</sup> February, 2025

To  
The General Manager  
Department of Corporate Affairs  
BSE Limited  
PhirozeJeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

**Scrip Code – 523186**

**Subject – Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December, 2024**

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are enclosing herewith Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December, 2024. **(Annexure – I)**

The above information is also available on the website of the Company - <https://www.bampl.com/>.

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

Yours Faithfully,

For **B&A Packaging India Limited**

**ANUPAM**

**GHOSH**

**Anupam Ghosh**

**Company Secretary and Compliance Officer**

**(Membership No. – A38121)**

**Enclosure – As above**

**B&A Packaging India Limited**

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CIN : L21021OR1986PLC001624

**Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December, 2024**

A. FINANCIAL RESULTS - **Annexed**

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT etc. - **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter) - **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter) - **Not Applicable**

**SBA Associates**

Chartered Accountants

8/2 Kiron Sankar Roy Road, 2<sup>nd</sup> floor, RoomNo. 28, Kolkata 700001

Telephones 9830044934, 9866100365, 9331792155; email gbr1991@gmail.com, sbaassociates3@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 31<sup>st</sup> December 2024 and the financial results of the Company for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024, 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"). 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 this financial statement based on our review.
2. We conducted our review of the Statements 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 statements 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 **SBA Associates**

Chartered Accountants

(FRN : 308130E)

Tapan Kumar Das

Partner

(Membership No. 050661)

UDIN : 25050661BMOYIM5174



Place: Kolkata

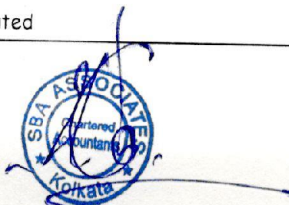
Date: 5th February, 2025



**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

(Rs. in Lakhs except where otherwise stated)

PART - 1	Particulars	Three months ended			Nine months ended		Year to date 31st March 2024
		31st Dec 2024	30th Sep 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	3156.39	3584.73	3331.35	10187.80	9995.80	12879.18
II	Other Income	68.47	37.86	20.39	156.64	77.81	109.90
III	Total Income (I+II)	<b>3224.86</b>	<b>3622.59</b>	<b>3351.74</b>	<b>10344.44</b>	<b>10073.61</b>	<b>12989.08</b>
IV	Expenses						
	Cost of materials consumed	1877.30	2209.82	2066.49	6138.66	6460.97	8183.69
	Purchase of Stock-in-Trade	-	-	-	-	-	-
	(Increase)/Decrease in inventories of Finished Goods, Stock-in-Trade and Work-in-progress	92.89	25.41	101.40	173.00	35.47	14.46
	Employee Benefit Expense	444.95	391.27	415.74	1186.38	1044.87	1419.02
	Finance costs	1.51	2.26	12.59	14.58	76.51	77.70
	Depreciation and amortisation expense	47.35	46.68	46.17	140.18	137.61	185.88
	Other expenses	471.28	524.99	434.30	1493.05	1197.62	1,647.12
	Total expenses (IV)	<b>2935.28</b>	<b>3200.43</b>	<b>3076.75</b>	<b>9145.85</b>	<b>8953.05</b>	<b>11527.87</b>
V	Profit before exceptional items and tax (III-IV)	<b>289.58</b>	<b>422.16</b>	<b>274.99</b>	<b>1198.59</b>	<b>1120.56</b>	<b>1461.21</b>
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	<b>289.58</b>	<b>422.16</b>	<b>274.99</b>	<b>1198.59</b>	<b>1120.56</b>	<b>1461.21</b>
VIII	Tax expense :						
	(1) Current Tax	84.33	122.93	80.07	349.03	326.30	370.00
	(2) Deferred Tax	-	-	-	-	-	(53.64)
	(3) Tax related to earlier years	-	-	-	-	-	-
IX	Profit/(loss) for the period (VII-VIII)	<b>205.25</b>	<b>299.23</b>	<b>194.92</b>	<b>849.56</b>	<b>794.26</b>	<b>1144.85</b>
X	Other Comprehensive Income	-	-	-	-	-	(6.39)
(A)(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	(9.02)
(ii)	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	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)	<b>205.25</b>	<b>299.23</b>	<b>194.92</b>	<b>849.56</b>	<b>794.26</b>	<b>1138.46</b>
XII	Paid-up equity share capital (face value of Rs. 10/- each)	<b>498.03</b>	<b>498.03</b>	<b>498.03</b>	<b>498.03</b>	<b>498.03</b>	<b>498.03</b>
XIII	Reserve excluding Revaluation Reserve	-	-	-	-	-	<b>6,894.54</b>
XIV	Earnings per equity share						
	(1) Basic	Rs. 4.14	6.03	3.93	17.13	16.01	23.08
	(2) Diluted	Rs. 4.14	6.03	3.93	17.13	16.01	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. 4.14	6.03	3.93	17.13	16.01	23.08
	(2) Diluted	Rs. 4.14	6.03	3.93	17.13	16.01	23.08





**B & A PACKAGING INDIA LIMITED**

CIN - L21021OR1986PLC001624

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

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

**SEGMENT-WISE REVENUE, RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024 AND ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024**

(Rs. in Lakhs )

PART -2	Three months ended			Nine months ended		Year to date 31st
	31st Dec 2024	30th Sep 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue (Net)</b>						
(a) Paper Sacks	1835.79	2282.96	1953.32	6360.46	6297.25	8092.70
(b) Flexible Laminates	1320.60	1301.77	1369.74	3827.34	3636.30	4786.48
(c) Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>3156.39</b>	<b>3584.73</b>	<b>3323.06</b>	<b>10187.80</b>	<b>9933.55</b>	<b>12879.18</b>
Less : Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>3156.39</b>	<b>3584.73</b>	<b>3323.06</b>	<b>10187.80</b>	<b>9933.55</b>	<b>12879.18</b>
<b>2. Segment Results [Profit/(Loss) Before Tax and Finance Cost]</b>						
(a) Paper Sacks	238.16	293.50	222.03	841.28	877.38	1172.11
(b) Flexible Laminates	52.93	130.92	65.55	371.89	319.69	366.80
<b>Total</b>	<b>291.09</b>	<b>424.42</b>	<b>287.58</b>	<b>1,213.17</b>	<b>1,197.07</b>	<b>1,538.91</b>
Less: Finance costs	1.51	2.26	12.59	14.58	76.51	77.70
<b>Profit/(Loss) Before Tax</b>	<b>289.58</b>	<b>422.16</b>	<b>274.99</b>	<b>1,198.59</b>	<b>1,120.56</b>	<b>1,461.21</b>
<b>3. Segment Assets (as at the end of the period)</b>						
(a) Paper Sacks	6684.51	6855.42	5618.87	6684.51	5618.87	6009.60
(b) Flexible Laminates	3540.83	3582.20	3491.74	3540.83	3491.74	3206.69
(c) Unallocated	-	-	-	-	-	-
<b>4. Segment Liabilities (as at the end of the period)</b>						
(a) Paper Sacks	1269.79	1514.49	1083.12	1269.79	1083.12	1200.53
(b) Flexible Laminates	812.63	985.47	979.13	812.63	979.13	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 5th February, 2025
- 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 SBA Associates**

Chartered Accountants

FRN A 308136E



*Papan Kumar Das*

Papan Kumar Das  
(Partner)

Membership No. 050661

Place:- Kolkata

5th February, 2025



**For B & A Packaging India Limited**

*Somnath Chatterjee*

Somnath Chatterjee  
Managing Director  
DIN: 00172364