



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/817

13th August 2021

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: Un-audited Financial Results of B & A Packaging India Limited for the quarter ended 30th June 2021

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Un-audited Financial Results of the Company for the quarter ended 30th June, 2021 along with limited review report which have been approved by the Board of Directors of the Company in its meeting held on Friday, 13th August 2021 at the corporate office of the Company at 113, Park Street, 9th Floor, Kolkata – 700016.

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 700 001
Telephones 2243 9185, 2210 1182, +91 98300 44934; e-mail gbr1991@gmail.com

Independent Auditors' Limited Review Report on the 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

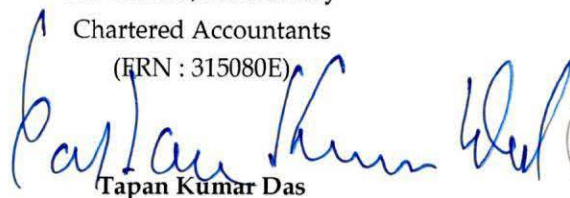
TO THE BOARD OF DIRECTORS OF B & A PACKAGING INDIA LIMITED

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, 2021 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/CMD1/44/2020 dated 29th March, 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

(ERN : 315080E)



Tapan Kumar Das

Partner

(Membership No. 050661)

UDIN: 21050661AAAAAF5608



Place: Kolkata

Date : August 13, 2021

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



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(Rs. in Lacs except where otherwise stated)

| PART - 1 | Particulars | Three months ended | | | Year to date 31st March 2021 |
|----------|---|--------------------|-----------------|----------------|------------------------------|
| | | 30th June 2021 | 31st March 2021 | 30th June 2020 | |
| | | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from operations | 2924.51 | 2140.85 | 2077.99 | 9691.30 |
| II | Other Income | 4.36 | 164.73 | 0.03 | 194.91 |
| III | Total Income (I+II) | 2928.87 | 2305.58 | 2078.02 | 9886.21 |
| IV | Expenses | | | | |
| | Cost of materials consumed | 2008.72 | 1505.32 | 1294.69 | 6038.92 |
| | Purchase of Stock-in-Trade | - | - | - | - |
| | (Increase)/Decrease in inventories of Finished Goods, Stock-in-Trade and Work-in-progress | (41.47) | (122.08) | (38.55) | (109.31) |
| | Employee Benefit Expense | 263.22 | 273.00 | 185.80 | 997.88 |
| | Finance costs | 34.85 | 23.79 | 47.19 | 130.70 |
| | Depreciation and amortisation expense | 32.66 | 32.49 | 32.39 | 125.88 |
| | Other expenses | 250.82 | 366.06 | 182.63 | 1092.77 |
| | Total expenses (IV) | 2548.80 | 2078.58 | 1704.15 | 8276.84 |
| V | Profit before exceptional items and tax (III-IV) | 380.07 | 227.00 | 373.87 | 1609.37 |
| VI | Exceptional items | - | - | - | - |
| VII | Profit/(loss) before tax (V-VI) | 380.07 | 227.00 | 373.87 | 1609.37 |
| VIII | Tax expense : | | | | |
| | (1) Current Tax | 110.67 | 135.45 | 104.98 | 538.00 |
| | (2) Deferred Tax | - | 19.75 | - | 19.75 |
| | (3) Tax related to earlier years | - | - | - | - |
| IX | Profit/(loss) for the period (VII-VIII) | 269.40 | 71.80 | 268.89 | 1051.62 |
| X | Other Comprehensive Income | - | (3.79) | - | (3.79) |
| (A)(i) | Items that will not be reclassified to profit or loss | - | (5.35) | - | (5.35) |
| (ii) | Income Tax relating to items that will not be reclassified to profit or loss | - | 1.56 | - | 1.56 |
| (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) | 269.40 | 68.01 | 268.89 | 1047.83 |
| 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 | - | - | - | 4,152.12 |
| XIV | Earnings per equity share | | | | |
| | (1) Basic Rs. | 5.43 | 1.45 | 5.42 | 21.20 |
| | (2) Diluted Rs. | 5.43 | 1.45 | 5.42 | 21.20 |
| 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. | 5.43 | 1.45 | 5.42 | 21.20 |
| | (2) Diluted Rs. | 5.43 | 1.45 | 5.42 | 21.20 |



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SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2021

(Rs. in Lacs)

| PART -2 | | Three months ended | | | Year to date 31st March |
|-------------|--|--------------------|--------------------|----------------|----------------------------|
| Particulars | | 30th June 2021 | 31st March 2021 | 30th June 2020 | 2021 |
| | | Unaudited | Unaudited | Unaudited | Audited |
| 1. | Segment Revenue (Net) | | | | |
| | (a) Paper Sacks | 1822.89 | 1161.18 | 1373.13 | 5910.94 |
| | (b) Flexible Laminates | 1101.62 | 979.67 | 696.02 | 3780.36 |
| | (c) Unallocated | - | - | - | - |
| | Total | 2924.51 | 2140.85 | 2069.15 | 9691.30 |
| | Less : Inter Segment Revenue | - | - | - | - |
| | Net Sales/Income from Operations (Note) | 2924.51 | 2140.85 | 2069.15 | 9691.30 |
| 2. | Segment Results [Profit/(Loss) Before Tax & Finance Cost] | | | | |
| | (a) Paper Sacks | 304.23 | 166.81 | 286.12 | 1205.46 |
| | (b) Flexible Laminates | 110.69 | 83.98 | 134.94 | 534.61 |
| | Total | 414.92 | 250.79 | 421.06 | 1,740.07 |
| | Less: Finance costs | 34.85 | 23.79 | 47.19 | 130.70 |
| | Profit/(Loss) Before Tax | 380.07 | 227.00 | 373.87 | 1,609.37 |
| 3. | Segment Assets (as at the end of the period) | | | | |
| | (a) Paper Sacks | 4358.40 | 4252.13 | 3967.61 | 4252.13 |
| | (b) Flexible Laminates | 3432.03 | 3293.79 | 2472.17 | 3293.79 |
| | (c) Unallocated | - | - | 57.05 | - |
| 4. | Segment Liabilities (as at the end of the period) | | | | |
| | (a) Paper Sacks | 1296.97 | 1646.02 | 1109.46 | 1646.02 |
| | (b) Flexible Laminates | 1573.93 | 1249.75 | 1516.15 | 1249.75 |
| | (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 their respective meetings held on 13th August, 2021.
- 2) Deferred Tax, if any, is recognised at the end of the financial year.
- 3) 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.
- 4) In respect of the leasehold land, the Company is required to make a fixed lease payment annually. The amount of annual payment and the present value of the liability over the remaining period of the lease are not significant. Hence, the Company has not recognised the present value of lease liability, finance charges or accretion to the value of the right to use the aforesaid asset in the accounts, which is otherwise required by Ind AS 116, Leases, with effect from 1st April, 2019. The annual fixed lease payment is charged to profit or loss over the period of the lease.
- 5) Business Segments have been identified as Paper Sacks and Flexible Laminates taking into consideration the requirements of Ind AS 108, Operating Segments.

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

Date:- 13th August, 2021




Samrath Chatterjee
Managing Director

DIN - 00172364