

General information about company	
Scrip code*	523186
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE00FM01013
Name of company	B & A Packaging India Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	07-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	07-11-2025 15:15
End date and time of board meeting	07-11-2025 17:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	05-02-2025
Indicate Company website link for updated RPT policy of the Company	chrome-extension://efaidnbmnnpkceglclefindmkaj/https://www.bampl.com/pdf/policy/policy-on-related-party-transactions.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	The Company has not defaulted for payment of loans and debt securities during the quarter ended 30.09.2025.

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part 1	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	4080.33	7568.29
	Other income	50.1	102.06
	Total income	4130.43	7670.35
2	Expenses		
(a)	Cost of materials consumed	2621.26	4834.32
(b)	Purchases of stock-in-trade	2.14	18.64
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-59.83	71.99
(d)	Employee benefit expense	444.64	849.32
(e)	Finance costs	49.58	58.56
(f)	Depreciation, depletion and amortisation expense	53.02	101.4
(g)	Other Expenses		
1	Other Expenses	589.97	1075.56
	Total other expenses	589.97	1075.56
	Total expenses	3700.78	7009.79
3	Total profit before exceptional items and tax	429.65	660.56
4	Exceptional items	0	0
5	Total profit before tax	429.65	660.56
6	Tax expense		
7	Current tax	112.37	180.17
8	Deferred tax	-0.26	-9.13
9	Total tax expenses	112.11	171.04
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	317.54	489.52
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	317.54	489.52
17	Other comprehensive income net of taxes	-3.66	-3.66
18	Total Comprehensive Income for the period	313.88	485.86
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	498.03	498.03
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	6.4	9.87
	Diluted earnings (loss) per share from continuing operations	6.4	9.87
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		

	Basic earnings (loss) per share from continuing and discontinued operations	6.4	9.87	
	Diluted earnings (loss) per share from continuing and discontinued operations	6.4	9.87	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

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 7th November, 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 unaudited figures for the quarter ended 30th September, 2025 are the balancing figures between the unaudited figures of six months ended 30th September, 2025 and unaudited published figures of quarter ended 30th June, 2025.
- 5) The Previous year's figure has been regrouped and rearranged wherever considered necessary.

Statement of Asset and Liabilities	
Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	3109.03
Capital work-in-progress	120.44
Investment property	0
Goodwill	0
Other intangible assets	11.82
Intangible assets under development	17
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	70.08
Total non-current financial assets	70.08
Deferred tax assets (net)	0
Other non-current assets	482.48
Total non-current assets	3810.85
2 Current assets	
Inventories	3710.89
Current financial asset	
Current investments	0
Trade receivables, current	3313.31
Cash and cash equivalents	477.73
Bank balance other than cash and cash equivalents	96.77
Loans, current	9.55
Other current financial assets	0.69
Total current financial assets	3898.05
Current tax assets (net)	50.46
Other current assets	452.16
Total current assets	8111.56
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	11922.41
Total current assets	8111.56
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	11922.41
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	498.03
Other equity	8206.67
Total equity attributable to owners of parent	8704.7
Non controlling interest	
Total equity	8704.7
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	230.66
Trade Payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
Total Trade payable	0

	Other non-current financial liabilities	0
	Total non-current financial liabilities	230.66
	Provisions, non-current	132.46
	Deferred tax liabilities (net)	183
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	546.12
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	471.1
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	24.91
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1953.49
	Total Trade payable	1978.4
	Other current financial liabilities	30.86
	Total current financial liabilities	2480.36
	Other current liabilities	99.25
	Provisions, current	91.98
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	2671.59
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	3217.71
	Total equity and liabilities	11922.41
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-07-2025	01-04-2025	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Paper Sacks	2600.34	4779.75
2	Flexible Laminates	1473.67	2780.06
3	Others (unallocated)	6.32	8.48
	Total Segment Revenue	4080.33	7568.29
	Less: Inter segment revenue		
	Revenue from operations	4080.33	7568.29
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Paper Sacks	361.85	470.62
2	Flexible Laminates	115.21	247.73
3	Others (unallocated)	2.17	0.77
	Total Profit before tax	479.23	719.12
	i. Finance cost	49.58	58.56
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	429.65	660.56
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Paper Sacks	8270.37	8270.37
2	Flexible Laminates	3556.81	3556.81
3	Others (unallocated)	95.22	95.22
	Total Segment Asset	11922.4	11922.4
	Un-allocable Assets	0	0
	Net Segment Asset	11922.4	11922.4
4 Segment Liabilities			
Segment Liabilities			
1	Paper Sacks	2098.85	2098.85
2	Flexible Laminates	906.93	906.93
3	Others (unallocated)	211.92	211.92
	Total Segment Liabilities	3217.7	3217.7
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	3217.7	3217.7
Disclosure of notes on segments			

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit and loss	-4.89	-4.89
	Total Amount of items that will not be reclassified to profit and loss	-4.89	-4.89
2	Income tax relating to items that will not be reclassified to profit or loss	-1.23	-1.23
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-3.66	-3.66

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part 1	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	660.56
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	58.56
	Adjustments for decrease (increase) in inventories	-229.57
	Adjustments for decrease (increase) in trade receivables, current	-1166.88
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	205.41
	Adjustments for decrease (increase) in other non-current assets	-461
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	6.57
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	637.4
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-11.1
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	101.4
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-43.66
	Adjustments for provisions, non-current	14.69
	Adjustments for other financial liabilities, current	1.64
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	16.2
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	34.36
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-868.38
	Net cash flows from (used in) operations	-207.82
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	102.72
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-310.54
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	197.27
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0

	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	482.48
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	16.2
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	457.29
	Net cash flows from (used in) investing activities	-206.26
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	49.61
	Interest paid	58.56
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	501.25
	Net cash flows from (used in) financing activities	393.08
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-123.72
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-123.72
	Cash and cash equivalents cash flow statement at beginning of period	601.45
	Cash and cash equivalents cash flow statement at end of period	477.73

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s Salarpuria & Partners	Yes	31-08-2028

