



new-age packaging solutions

## B & A Packaging India Limited

113, Park Street, 9th Floor, Kolkata - 700016, India

Phone : +91 033 2226 9582, 2265 7389, 2217 8048/6815

Fax : 91 033 2265 1388, E-mail : contact@bampl.com

Website : www.bampl.com, CIN : L21021OR1986PLC001624

BAPIL/KOL/DDC/599

To,  
The General Manager,  
Department of Corporate Affairs,  
Dalal Street,  
Floor-25, P.J. Tower,  
Mumbai-400001

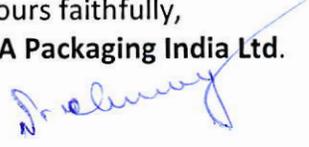
DATE: 09.08.2018

Dear Sir,

**Sub: Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June 2018**  
**Scrip Code No: 523186**

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 30<sup>th</sup> June, 2018 along with limited review report which have been approved by the Board of Directors of the Company in its meeting held on 9<sup>th</sup> August, 2018 at the corporate office of the Company at 113, Park Street, 9<sup>th</sup> floor, Kolkata-700016.

Yours faithfully,  
For B & A Packaging India Ltd.

  
D. Chowdhury

Company Secretary

Encl: As above



Regd. Office : 22, Balgopalpur Industrial Area  
Balasore - 756 020, Odisha  
Tel : (06782) 275725 / 275142  
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Corporate Office : Tel : +91 033 2226 9582 / 2217 8048  
Jorhat Office : Tel : (0376) 230 0580 / 4673

# **Ghosal, Basu & Ray**

**Chartered Accountants**

**8/2 Kiron Sankar Roy Road, 2nd floor, Room No. 28, Kolkata 700 001**  
**Telephone 2243 9185, Telefax 2210 1182, e-mail gbr1991@gmail.com**

**Auditor's Report on**  
**Quarterly Financial Results of the Company**  
**pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure**  
**Requirements) Regulations, 2015**

To

The Board of Directors of B & A Packaging India Limited,

We have reviewed the accompanying Statement of unaudited financial results together with the Notes thereon, of **B & A Packaging India Limited** ("the Company") for the quarter ended 30<sup>th</sup> June 2018, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results are the responsibility of the Company's management and have been approved by the Board of Directors. Our responsibility is to express an opinion on these financial results based on our limited review of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

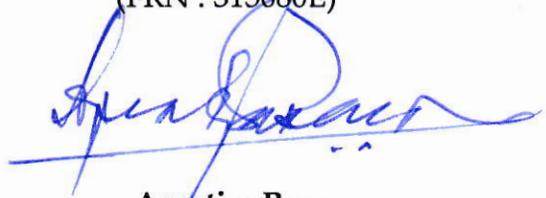
We conducted our review (Interim) in accordance with the Standard on Review Engagements (SRE) 2410, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement(s). 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.



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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 prescribed under Section 133 of the Companies Act, 2013 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(s).

For Ghosal, Basu & Ray  
Chartered Accountants  
(FRN : 315080E)



**Apratim Ray**  
Partner  
(Membership No. 52204)



Place: Kolkata,  
Date: 9<sup>th</sup> August, 2018

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, 2018

PART - 1		(Rs. in Lacs except where otherwise stated)			
		3 months ended 30.06.2018	3 months ended 31.03.2018	3 months ended 30.06.2017	Year to date 31.03.2018
Particulars		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1830.72	1520.63	1820.02	6972.53
II	Other Income	6.51	5.72	6.13	34.04
III	Total Income (I+II)	1837.23	1526.35	1826.15	7006.57
IV	Expenses				
	Cost of materials consumed	1159.55	978.67	1026.65	4412.67
	Purchase of Stock-in-Trade	-	-	-	-
	(Increase)/Decrease in inventories of Finished Goods, Stock-in-Trade and Work-in-progress	(24.98)	4.42	(22.57)	(53.55)
	Employee Benefit Expense	172.72	173.58	149.66	697.91
	Excise Duty	-	-	174.43	174.43
	Finance costs	44.32	38.29	38.74	161.12
	Depreciation and amortisation expense	34.27	(2.30)	32.69	131.98
	Other expenses	178.94	283.21	161.71	723.52
	Total expenses (IV)	1564.82	1475.87	1561.31	6248.08
V	Profit before exceptional items and tax (III-IV)	272.41	50.48	264.84	758.49
VI	Exceptional items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	272.41	50.48	264.84	758.49
VIII	Tax expense :				
	(1) Current Tax	78.56	17.91	87.57	252.00
	(2) Deferred Tax	-	26.42	-	26.42
	(3) Tax related to earlier years	-	-	-	-
IX	Profit/(Loss) for the period from continuing operation (VII-VIII)	193.85	6.15	177.27	480.07
X	Profit/(Loss) from discontinued operation	-	-	-	-
XI	Tax expense of discontinued operation	-	-	-	-
XII	Profit/(Loss) from discontinued operation (X-XI)	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	193.85	6.15	177.27	480.07
XIV	Other Comprehensive Income	-	(5.55)	-	(5.55)
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	193.85	0.60	177.27	474.52
XVI	Paid-up equity share capital (face value of Rs. 10/- each)	498.03	498.03	498.03	498.03
XVII	Reserve excluding Revaluation Reserve	-	-	-	1933.66
XVIII	Earnings per equity share (for continuing operation)				
	(1) Basic Rs.	3.91	0.12	3.57	9.68
	(2) Diluted Rs.	3.91	0.12	3.57	9.68
XIX	Earnings per equity share (for discontinued operation)				
	(1) Basic Rs.	-	-	-	-
	(2) Diluted Rs.	-	-	-	-
XX	Earnings per equity share (for continuing and discontinued operation)				
	(1) Basic Rs.	3.91	0.12	3.57	9.68
	(2) Diluted Rs.	3.91	0.12	3.57	9.68

**B & A PACKAGING INDIA LIMITED**

**CIN - L21021OR1986PLC001624**

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

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**SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE, 2018**

PART -2		(Rs. in Lacs)			
		3 months ended 30.06.2018	3 months ended 31.03.2018	3 months ended 30.06.2017	Year to date 31.03.2018
Particulars		Unaudited	Unaudited	Unaudited	Audited
<b>1.</b>	<b>Segment Revenue (Net)</b>				
	(a) Paper Sacks	1362.73	995.21	1225.04	4771.48
	(b) Flexible Laminates	467.99	525.42	420.55	2,026.62
	(c) Unallocated	-	-	-	-
	<b>Total</b>	<b>1830.72</b>	<b>1520.63</b>	<b>1645.59</b>	<b>6798.10</b>
	Less : Inter Segment Revenue	-	-	-	-
	<b>Net Sales/Income from Operations (Note)</b>	<b>1830.72</b>	<b>1520.63</b>	<b>1645.59</b>	<b>6798.10</b>
<b>2.</b>	<b>Segment Results [Profit/(Loss) Before Tax &amp; Finance Cost]</b>				
	(a) Paper Sacks	268.61	9.14	281.71	789.21
	(b) Flexible Laminates	48.12	79.63	21.87	130.40
	<b>Total</b>	<b>316.73</b>	<b>88.77</b>	<b>303.58</b>	<b>919.61</b>
	Less: Finance costs	44.32	38.29	38.74	161.12
	<b>Profit/(Loss) Before Tax</b>	<b>272.41</b>	<b>50.48</b>	<b>264.84</b>	<b>758.49</b>
<b>3.</b>	<b>Capital Employed (Segment Assets Less Segment Liabilities)</b>				
	(a) Paper Sacks	1724.76	1417.86	1403.14	1417.86
	(b) Flexible Laminates	1095.08	1165.18	1190.62	1165.18
	(c) Unallocated	(194.25)	(151.36)	60.26	(151.36)
	<b>Total</b>	<b>2625.59</b>	<b>2431.68</b>	<b>2654.02</b>	<b>2431.68</b>

Note: Net Sales/Income from Operations for the quarter ended 30th June, 2017 and year ended 31st March, 2018 are net of Excise Duty amounting to Rs.174.43 Lacs.



**Notes:**

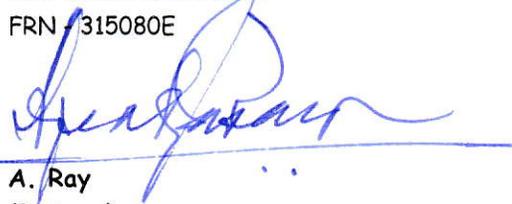
- 1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 9th August, 2018.
- 2) Deferred Tax, if any, is recognised at the end of the financial year.
- 3) Liability on account of defined benefit obligation 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) Business Segments have been identified as Paper Sacks and Flexible Laminates taking into consideration the requirements of Ind AS 108, Operating Segments.
- 5) Figures for the previous periods have been regrouped/re-arranged wherever necessary.

In terms of our report of even date

For **Ghosal, Basu & Ray**

Chartered Accountants

FRN / 315080E



**A. Ray**

(Partner)

(Membership No. 52204)

Place:- Kolkata

Date:- 9th August, 2018



For B & A Packaging India Limited



Somnath Chatterjee

Wholetime Director