

Integrated Filing (Finance) Ind AS

AGI Greenpac Limited

General Information

Scrip code*	500187
NSE Symbol*	AGI
MSEI Symbol*	NOTLISTED
ISIN*	INE415A01038
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	18-10-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	11-10-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
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 of board meeting	18-10-2025
Start time of board meeting	14:30:00
End date of board meeting	18-10-2025
End time of board meeting	15:45:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS

Amount in (Crores)

	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	Consolidated	Consolidated
Part I	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	601.58	1,289.24
	Other income	4.71	38.21
	Total income	606.29	1,327.45
2	Expenses		
	(a) Cost of materials consumed	191.49	385.06
	(b) Purchases of stock-in-trade	0.46	1.43
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(52.24)	(35.04)
	(d) Employee benefit expense	59.59	124.61
	(e) Finance costs	10.86	27.93
	(f) Depreciation, depletion and amortisation expense	42.52	83.18
	(g) Other Expenses		
1	Power and Fuel	123.88	262.12
2	Other Expenses	128.88	259.52
	Total other expenses	252.76	521.64
	Total expenses	505.44	1,108.81
3	Total profit before exceptional items and tax	100.85	218.64
4	Exceptional items	0.00	0.00
5	Total profit before tax	100.85	218.64
6	Tax expense		
7	Current tax	24.77	55.19
8	Deferred tax	0.10	(1.38)
9	Total tax expenses	24.87	53.81
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	75.98	164.83
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity	0.00	0.00

	method		
16	Total profit (loss) for period	75.98	164.83
17	Other comprehensive income net of taxes	(0.11)	(0.23)
18	Total Comprehensive Income for the period	75.87	164.60
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0.00	0.00
	Total profit or loss, attributable to non-controlling interests	0.00	0.00
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0.00	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	Details of equity share capital		
	Paid-up equity share capital	12.94	12.94
	Face value of equity share capital	2.00	2.00
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	11.75	25.48
	Diluted earnings (loss) per share from continuing operations	11.75	25.48
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	11.75	25.48
	Diluted earnings (loss) per share from continuing and discontinued operations	11.75	25.48
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		Textual Information(1)

Text Block

<p>Textual Information(1)</p>	<p>1. The above unaudited consolidated and standalone financial results of the Company for the quarter and half year ended 30 September 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 18 October 2025. ' ' 2. Other Income for the half year ended 30 September 2025 includes 20.49 crore previous year NIL on account of amount received from the insurance company against loss of profit due to obstruction in production facilities at companys Hyderabad unit caused due to collapse of furnace crown in the previous financial year. Further claims related to machinery damage was settled and accounted for in the previous year. The entire amount of Rs 20.49 crore was recorded in the quarter ended 30 June 2025. ' ' 3. Power and Fuel expenses for the half year ended 30 September 2025 include Rs 12.22 crore previous year NIL provided against cross subsidy surcharge demand received from Telangana State Southern Power Distribution Company Limited TGSPDCL for the period from April 2015 to June 2016 is based on orders pronounced by the Telangana State Regulatory Commission TSERC. In this regard the Company has filed a writ petition in the Honble Telangana High Court challenging the order of the TSETC. The stated provision which reflects managements assessment in consultation with legal advisors. The entire amount of Rs 12.22 crore was provided in the quarter ended 30 June 2025. ' ' 4. The Statutory auditors of the Company have carried out a limited review of the above unaudited results. ' ' 5. The figures for the previous quarter period have been rearranged regrouped wherever considered necessary. ' '</p>
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Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Crores)

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	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 Packaging products	596.20	1,278.47
2 Investment Property	5.38	10.77
Total Segment Revenue	601.58	1,289.24
Less: Inter segment revenue		
Revenue from operations	601.58	1,289.24
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Packaging products	128.23	279.67
2 Investment Property	3.75	7.88
Total Profit before tax	131.98	287.55
i. Finance cost	10.86	27.93
ii. Other Unallocable Expenditure net off Unallocable income	20.27	40.98
Profit before tax	100.85	218.64
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Packaging products	2,831.49	2,831.49
2 Investment Property	475.18	475.18
Total Segment Assets	3,306.67	3,306.67
Un-allocable Assets	57.17	57.17
Net Segment Assets	3,363.84	3,363.84
4 Segment Liabilities		
Segment Liabilities		
1 Packaging products	916.34	916.34
2 Investment Property	0.01	0.01
Total Segment Liabilities	916.35	916.35
Un-allocable Liabilities	230.45	230.45
Net Segment Liabilities	1,146.80	1,146.80
Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Crores)

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	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Income tax relating to items that will not be reclassified to profit or loss	(0.12)	(0.24)
Total Amount of items that will not be reclassified to profit and loss	(0.12)	(0.24)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	(0.01)	(0.01)
5 Total Other comprehensive income	(0.11)	(0.23)

Statement of Asset and Liabilities

Amount in (Crores)

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	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	1,555.04
Capital work-in-progress	100.87
Investment property	473.67
Goodwill	0.00
Other intangible assets	3.54
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	9.84
Trade receivables, non-current	0.00
Loans, non-current	1.84
Other non-current financial assets	32.46
Total non-current financial assets	44.14
Deferred tax assets (net)	21.95
Other non-current assets	77.32
Total non-current assets	2,276.53
2 Current assets	
Inventories	494.83
Current financial asset	
Current investments	0.00
Trade receivables, current	490.66
Cash and cash equivalents	6.63
Bank balance other than cash and cash equivalents	9.16
Loans, current	0.45
Other current financial assets	6.79
Total current financial assets	513.69
Current tax assets (net)	0.00
Other current assets	74.40
Total current assets	1,082.92
3 Non-current assets classified as held for sale	4.39
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	3,363.84
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	12.94
Other equity	2,204.10

	Total equity attributable to owners of parent	2,217.04
	Non controlling interest	0.00
	Total equity	2,217.04
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	137.47
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	8.09
	Total non-current financial liabilities	145.56
	Provisions, non-current	8.45
	Deferred tax liabilities (net)	254.87
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	3.01
	Total non-current liabilities	411.89
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	321.45
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	26.42
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	105.02
	Total Trade payable	131.44
	Other current financial liabilities	213.99
	Total current financial liabilities	666.88
	Other current liabilities	51.00
	Provisions, current	7.50
	Current tax liabilities (Net)	9.53
	Deferred government grants, Current	0.00
	Total current liabilities	734.91
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	1,146.80
	Total equity and liabilities	3,363.84
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Crores)

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	Consolidated
Part I	Blue color marked fields are non-mandatory.
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	218.64
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	27.93
Adjustments for decrease (increase) in inventories	(95.88)
Adjustments for decrease (increase) in trade receivables, current	(99.45)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	0.00
Adjustments for decrease (increase) in other non-current assets	(13.71)
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(156.35)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	0.00
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	83.18
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	1.18
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	1.77
Adjustments for dividend income	0.00
Adjustments for interest income	6.26
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	(0.77)

	Other adjustments to reconcile profit (loss)	(2.97)
	Other adjustments for non-cash items	4.55
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(256.78)
	Net cash flows from (used in) operations	(38.14)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	45.66
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(83.80)
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	4.12
	Purchase of property, plant and equipment	136.69
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	9.37

	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	352.14
	Net cash flows from (used in) investing activities	228.94
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	253.74
	Payments of lease liabilities	0.15
	Dividends paid	45.03
	Interest paid	26.39
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	158.78
	Net cash flows from (used in) financing activities	(166.53)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(21.39)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(21.39)
	Cash and cash equivalents cash flow statement at beginning of period	28.02
	Cash and cash equivalents cash flow statement at end of period	6.63

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor Comment on (i) or (ii) above
No records available							