

Compliances/BSE/2023-24

Date: 14.02.2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001
Fax: 022-2272 3121

(BSE Scrip Code: 530859)

Sub: Declaration on Unmodified Opinion for the Standalone and Consolidated UnAudited Financial Results for the 3rd Quarter and 9 months ended 31st December, 2023

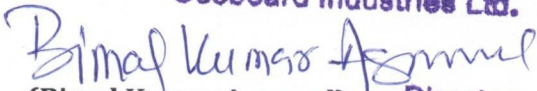
Dear Sirs,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, we, hereby declare that, M/s RKP Associates, Chartered Accountants, Statutory auditors of the Company have issued an Limited Review Report with unmodified opinion on the unaudited Standalone and Consolidated Audited Financial Results for the 3rd Quarter and 9 months ended 31st December, 2023

Kindly take the above on record.

Thanking you,

for Cosboard Industries Limited
Cosboard Industries Ltd.


(Bimal Kumar Agarwal) Director

Whole Time Director
DIN: 01839111

COS BOARD INDUSTRIES LIMITED
(A unit of Bimal Groups of Company)

Regd. Off. Jagatpur Industrial Estate, Phase II, Jagatpur Cuttack, Orissa-754021

Ph +91-8249004393 | Web: www.cosboard.com | Email: cosboardbimal@gmail.com | CIN L21015OR1980PLC000916

Compliances/BSE/2023-24

Date: 14.02.2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001
Fax: 022-2272 3121

(BSE Scrip Code: 530859)

Sub: Statement of deviation (s) or variation(s) under Regulation 32 of SEBI (LODR) Regulations, 2015 for the 2nd Quarter and half year ended 30th September, 2023

Dear Sirs,

In reference to the compliance Under Regulation 32(1) (a) and (b) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation 2015, the Company hereby submits to the Stock Exchange statement or deviation (s) or variation(s) for the 3rd Quarter and 9 months ended 31st December, 2023

- (a) Deviation in the use of proceeds from the object stated in the offer documents or explanatory statement to the notice for the general meeting.

Not applicable, as there is no offer made by way of public issue, right issue, preferential issue etc. during the 3rd Quarter and 9 months ended 31st December, 2023

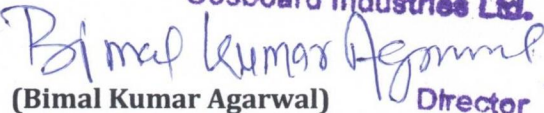
- (b) Category wise variation

Category wise variation	Projected utilization of funds (as per offer documents or notice of general meeting)	Actual utilization of funds
Capital Expenditure	Not Applicable	Not Applicable
Sale & Marketing	Not Applicable	Not Applicable
Working Capital etc.	Not Applicable	Not Applicable

The Statement of category wise variation is also not applicable as there has been no offer made by way of public issue, right issue, preferential issue etc. during the 3rd Quarter and 9 months ended 31st December, 2023

for Cosboard Industries Limited

Cosboard Industries Ltd.



(Bimal Kumar Agarwal) Director

Whole Time Director
DIN: 01839111

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(A unit of Bimal Groups of Company)

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RKP

ASSOCIATES

Chartered Accountants

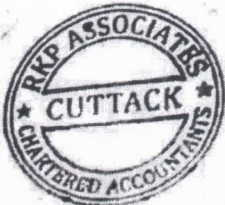
7MC/60, MIC Colony, CDA, Sector-7, Cuttack - 753014, Odisha
E.mail : rkpassociatesbbsr@gmail.com, Web : www.rkpa.in

Limited Review Report on the Unaudited Quarter ended 31st December, 2023 Standalone Financial Results of Cosboard Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

To
The Board of Directors of
Cosboard Industries Limited,
Jagatpur, Cuttack

1. We have reviewed the accompanying Statement of Un-audited standalone Ind AS Financial Results of Cosboard Industries Limited (the "Company") for the quarter and six months ended 30th September, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, to the extent applicable.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express an audit opinion.

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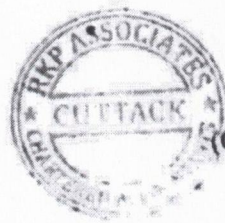
Branches : Cuttack, Bhubaneswar, Guwahati, Siliguri,
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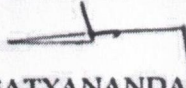
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4. Based on our review conducted as above, nothing has come to our attention that-causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Dated at Cuttack,
The 14th day of February' 2024



FOR AND ON BEHALF OF
RKP ASSOCIATES
CHARTERED ACCOUNTANTS


(CA. SATYANANDA ROUTRAY)
PARTNER

MRN. 224989
FRN. 322473E

UDIN-24224989KEIEU5832

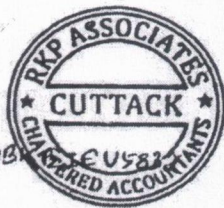
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE 3RD QUARTER ENDED DEC 31, 2023

(Amount in Lakhs)

Sl. No.	PARTICULARS	Quarter ended				For Year Ended	
		Dec, 31	Sep-30	JUNE 30,	MARCH 31,	March 31,	March 31,
		2023	2023	2023	2023	2023	2022
1	Income from Operations						
	a Other Income	-	-	133.15	-	3.71	0.89
	b Profit from Investment	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	Total Income (1+2)	-	-	133.15	-	3.71	0.89
4	Expenditure :						
	a Finance Cost	-	-	-	-	0.00	-
	b Employee Benefit Expenses	-	-	-	-	-	-
	c Changes in inventories of finished goods , stock -in- tad	-	-	116.93	-	3.71	-
	d Provision for decline in value of investment	-	-	-	-	-	-
	e Depreciation and Amortisation Expenses	-	-	-	-	-	267.44
	f Other Expenditure	-	-	-	-	-	193.53
	Total Expenses	-	-	116.93	-	3.71	460.97
5	Profit before tax (3-4)	-	-	16.22	-	(0.00)	(460.08)
6	Tax Expenses						
	a Current Tax	-	-	2.92	-	-	-
	b Income Tax for earlier years	-	-	-	-	-	-
	c Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	2.92	-	-	-
7	Net profit / (Loss) for the period (5-6)	-	-	13.30	-	(0.00)	(460.08)
8	Other Comprehensive Income						
	a. (i) items that will not be classified to Profit and Loss account	-	-	0	0	0	0
	(ii) Income Tax Relating to items that will not be classified to Profit and Loss account	-	-	-	-	-	-
	b. (i) items that will be classified to Profit and Loss account	-	-	-	-	-	-
	(ii) Income Tax Relating to items that will be classified to Profit and Loss account	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	-	-	13.30	0.00	0.00	(460.08)
10	Paid-up Equity Share Capital (Face value per Share Rs.10 each)	429.38	429.38	429.38	429.38	429.38	429.38

As per our report of even date attached
For and On Behalf of RKP ASSOCIATES
Chartered Accountants
ICAI FRN: 322473E

CA. Satyananda Routray
Partner
Membership No: 224989
UDIN No. 24224989B
Plac Cuttack
Date: 14.02.2024



FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Bimal Kumar Agarwal
Whole Time Director
Din No. 01839111

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE NINE MONTHS ENDED DECEMBER 31, 2023

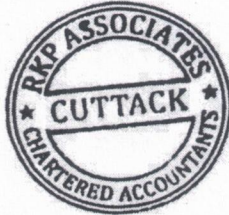
Sl. No.	PARTICULARS	For Quarter Ended			For Year Ended	
		DECEMBER 31, 2023	SEP 30, 2023	JUNE 30, 2023	MARCH 31, 2023	March 31, 2022
		unaudited	unaudited	unaudited	Audited	Audited
1	Total Income from Operations	-	-	133.15	-	0.89
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-	-	16.22	-	(460.08)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-	-	16.22	-	(460.08)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-	-	13.30	-	(460.08)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-	-	13.30	-	(460.08)
6	Equity Share Capital	429.38	429.38	429.38	429.38	429.38
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-
11	Earnings Per Share (EPS) - (in Rs)					
	Basic (Rs)	-	-	0.03	-	-10.72
	Diluted (Rs)	-	-	0.03	-	-10.72

Note:

The above is an extract of the detailed format of half year Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the half year Financial Results are available on the websites of the Stock Exchange(s) and the listed entity.

As per our report of even date attached
For and On Behalf of RKP ASSOCIATES
Chartered Accountants
ICAI FRN: 322473E

CA. Satyananda Routray
Partner
Membership No: 224989
UDIN No.
Cuttack
Date: 14.02.2024



UDIN : 24224989DKKIEUS832

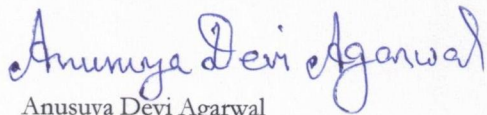
FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Anusuya Devi Agarwal
Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Notes on Financial Statements for Q-3FOR FY 2023 - 2024

1. The above financial results for the 3rd quarter ended 31.12.2023 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on 14th Feb, 2024.
2. The Company is engaged in Manufacturing, Marketing & Distribution of Paper Products.
3. Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period
4. As repairing & renovation works going on company not provided depreciation.
5. Company revalued land as per valuation report dated 25.09.2023

FOR AND ON BEHALF OF THE
Cosboard Industries Limited



Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Place:

Date: 14.02.2024



RKP
ASSOCIATES
Chartered Accountants

7MC/60, MIC Colony, CDA, Sector-7, Cuttack - 753014, Odisha
E.mail : rkpassociatesbbsr@gmail.com, Web : www.rkpa.in

Limited Review Report on the Unaudited Quarter ended 31st December, 2023 Standalone Financial Results of Cosboard Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

To
The Board of Directors of
Cosboard Industries Limited,
Jagatpur, Cuttack

1. We have reviewed the accompanying Statement of Un-audited standalone Ind AS Financial Results of Cosboard Industries Limited (the "Company") for the quarter and six months ended 30th September, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended, to the extent applicable.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express an audit opinion.

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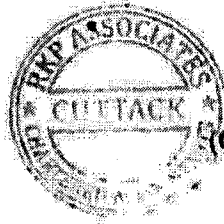
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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Dated at Cuttack,
The 14th day of February' 2024



FOR AND ON BEHALF OF
RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. SATYANANDA ROUTRAY)
PARTNER

MRN. 224989

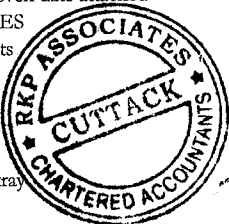
FRN. 322473E

UDIN-24224989KEIEU5882

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE 3RD QUARTER ENDED DEC 30, 2023

Sl. No.	PARTICULARS	Quarter ended			9month Ended		For Year Ended
		Dec. 30	Sep-30	JUNE 30,	DEC 31,	Dec 31	March 31,
		2023	2023	2023	2023	2022	2023
1	Income from Operations						
a	Other Income	0	0	133.15	133.15	3.71	3.71
b	Profit from Investment			-	-	-	-
2	Other Income			-	-	-	-
3	Total Income (1+2)	0	0	133.15	133.15	3.71	3.71
4	Expenditure :						
a	Finance Cost			-	-	0.00	0.00
b	Employee Benefit Expenses			-	-	-	-
c	Changes in inventories of Finished goods , stock -in- tar	0	0	116.93	116.93	3.71	3.71
d	Provision for decline in value of investment			-	-	-	-
e	Depreciation and Amortisation Expenses			-	-	-	-
f	Other Expenditure			-	-	-	-
	Total Expenses	0	0	116.93	116.93	3.71	3.71
5	Profit before tax (3-4)	0	0	16.22	16.22	(0.00)	(0.00)
6	Tax Expenses						
a	Current Tax	0	0	2.92	2.92	-	-
b	Income Tax for earlier years			-	-	-	-
c	Deferred Tax			-	-	-	-
	Total Tax Expenses	0	0	2.92	2.92	-	-
7	Net profit / (Loss) for the period (5-6)	0	0	13.30	13.30	(0.00)	(0.00)
8	Other Comprehensive Income	0	0	0	0	0	0
	a. (i) items that will not be classified to Profit and Loss account			-	-	-	-
	(ii) Income Tax Relating to items that will not be classified to Profit and Loss account			-	-	-	-
	b. (i) items that will be classified to Profit and Loss account			-	-	-	-
	(ii) Income Tax Relating to items that will be classified to Profit and Loss account			-	-	-	-
9	Total Comprehensive Income for the period (7+8)	0.00	0.00	13.30	13.30	0.00	0.00
10	Paid-up Equity Share Capital (Face value per Share Rs.10 each)	429.38	429.38	429.38	429.38	429.38	429.38

As per our report of even date attached for RKP ASSOCIATES Chartered Accountants ICAI FRN: 322473E



CA. Satyananda Routray
Partner
Membership No: 224989
UDIN No. 24224989BKEIEU5832
Plac Cuttack
Date: 14.02.2024

Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Bimal Kumar Agarwal
Whole Time Director.
Din No. 01839111

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Sl. No.	PARTICULARS	For Quarter Ended			9month Ended		For Year Ended
		DEC31, 2023	SEP 30, 2023	JUNE 30, 2023	DEC31, 2023	Dec 31, 2022	March 31, 2023
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
1	Total Income from Operations	0	0	133.15	133.15	3.71	3.71
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	0	0	16.22	16.22	-	-
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	0	0	16.22	16.22	-	-
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	0	0	13.30	13.30	-	-
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	0	0	13.30	13.30	(0.00)	(0.00)
6	Equity Share Capital	429.38	429.38	429.38	429.38	429.38	429.38
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year					-	-
11	Earnings Per Share (EPS) - (in Rs)						
	Basic (Rs)	0	0	0.03	0.03	-	-
	Diluted (Rs)	0	0	0.03	0.03	-	-

Note:

The above is an extract of the detailed format of half year Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the half year Financial Results are available on the websites of the Stock Exchange(s) and the listed entity.

As per our report of even date attached
for RKP ASSOCIATES
Chartered Accountants
ICAI FRN: 322473E



CA. Satyananda Routray
Partner
Membership No: 224989
UDIN No. 24224989 BK EIEU S832
Cuttack
Date: 14.02.2024

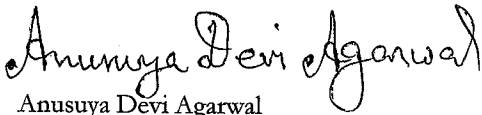
FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Anusuya Devi Agarwal
Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Notes on Financial Statements for Q-3 FOR FY 2023 - 2024

1. The above financial results for the 3rd quarter ended 31.12.2023 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on 14th Feb, 2024.
2. The Company is engaged in Manufacturing, Marketing & Distribution of Paper Products.
3. Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period
4. As repairing & renovation works going on company not provided depreciation.
5. Company revalued land as per valuation report dated 25.09.2023

FOR AND ON BEHALF OF THE
Cosboard Industries Limited



Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Place:

Date: 14.02.2024