

Compliances/BSE/2023

Date: 08.11.2023

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

Sub: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(BSE Scrip Code: 530859)

Dear Sirs,

With reference to the above subject, we hereby inform you that the meeting of the Board of Directors held on Wednesday, 08th day of November, 2023 at 03:30 P.M. and concluded at 05:15 P.M. The Board inter alia has considered and approved the following:


- (a) In compliance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Standalone and Consolidated Unaudited Financial Results the 2nd Quarter and half year ended 30th September, 2023, the copy of the said results along with Limited Review Report submitted by the Statutory Auditors of the Company are enclosed as along with **"Annexure A"**
- (b) Approval of submission of Application for "In-principle approval" for issue and allotment of 4293800 Equity Shares (Quantity & Type of Securities) to be issued on a preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as per Order passed by the Hon'ble NCLT vide its order dated 03.02.2022
- (c) Appointment of Mrs Madhulika Choudhary (DIN 10386456) as Additional Independent Director of the Company 08th day of November, 2023. **"Annexure B"**

We request you to take the above on record and disseminate the same on your website.

You are requested to acknowledge receipt of the same

Thanking you,

for Cosboard Industries Ltd.


(Bimal Kumar Agarwal)
Whole-time Director
DIN: 01839111
DIRECTOR

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



R K P
ASSOCIATES
Chartered Accountants

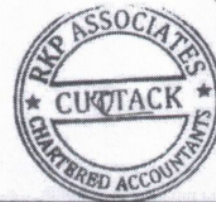
7MC/60, MIC Colony, CDA, Sector- 7, Cuttack - 753014, Odisha
E.mail : rkpassociatesbbsr@gmail.com, Web : www.rkpa.in

Limited Review Report on the Unaudited Quarter ended 30th June, 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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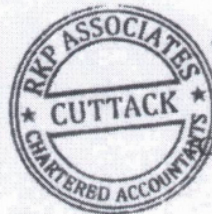
Branches : Cuttack, Bhubaneswar, Guwahati, Siliguri,
Kolkata, Patna & Jorethang (Sikkim)

Network Offices
New Delhi • Mumbai • Chennai • Bangalore
Hyderabad • Jaipur • Ahmedabad • Trivandrum • Pune • Kochi • Kota

Cont'd...

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 8th day of November' 2023



FOR AND ON BEHALF OF
RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(A. SATYANANDA ROU TRAY)

PARTNER

MRN. 224989

FRN. 322473E

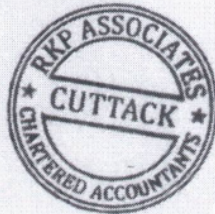
UDIN- 23224989BCSQPM3454

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEP 30, 2023

Sl. No.	PARTICULARS	HALF YEAR ENDED		Quarter ended			For Year Ended	
		SEP 30, 2023	SEP 30, 2022	Sep-30 2023	JUNE 30, 2023	MARCH 31, 2023	March 31, 2023	March 31, 2022
		(Amount in Lakhs)						
1	Income from Operations							
a	Other Income							
b	Profit from Investment	133.15	3.01	-	133.15	-	3.71	0.89
c	Professional & Consultancy Services	-	-	-	-	-	-	-
d	Other Financial Services	-	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-	-
3	Total Income (1+2)	133.15	3.01	-	133.15	-	3.71	0.89
4	Expenditure :							
a	Finance Cost	-	-	-	-	-	-	-
b	Employee Benefit Expenses	-	-	-	-	-	0.00	-
c	Changes in inventories of finished goods, stock-in-trade	116.93	3.01	-	116.93	-	3.71	-
d	Provision for decline in value of investment	-	-	-	-	-	-	-
e	Depreciation and Amortisation Expenses	-	-	-	-	-	-	-
f	Other Expenditure	-	-	-	-	-	-	267.44
	Total Expenses	116.93	3.01	-	116.93	-	3.71	460.97
5	Profit before tax (3-4)	16.22	-	-	16.22	-	(0.00)	(460.08)
6	Tax Expenses							
a	Current Tax	2.92	-	-	2.92	-	-	-
b	Income Tax for earlier years	-	-	-	-	-	-	-
c	Deferred Tax	-	-	-	-	-	-	-
	Total Tax Expenses	2.92	-	-	2.92	-	-	-
7	Net profit / (Loss) for the period (5-6)	13.30	-	-	13.30	-	(0.00)	(460.08)
8	Other Comprehensive Income							
	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)							
10	Paid-up Equity Share Capital (Face value per Share Rs 10 each)							
11	Earnings Per Share (EPS) - (in Rs) *							
	a Basic (Rs)							
	b Diluted (Rs)							
	* not annualised							

As per our report of even date attached
FOR AND ON BEHALF OF
RKP ASSOCIATES
Chartered Accountants
ICAI FRN: 22473E

CA. Satyananda Routray
Partner
Membership No: 224989
UDIN No. 23224989BGSQPM3454
Plac Cuttack
Date: 08.11.2023



Anusuya Devi Agarwal

Anusuya Devi Agarwal
Managing Director
Din No. 02198426

FOR AND ON BEHALF OF THE
Cosboard Industries Limited

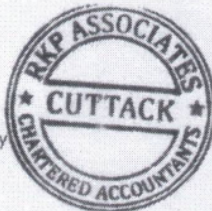
Bimal Kumar Agarwal
Whole Time Director
Din No. 01839111

STATEMENT OF STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

Particulars	(Amount in Lakhs)		
	As at 30th September 2023	As at 31st March 2023	As at 31st March 2022
A Cash flows from operating activities			
Profit before tax			
Adjustments:	16.22	(0.00)	(460.08)
Depreciation			
Profit on Sale of Shares			267.44
Loss on Sale of Shares			
Interest Income			
Interest and financing charges			
Operating cash flows before working capital changes		0.00	
	16.22	(0.00)	(192.64)
Adjustments for			
Decrease/(Increase) in inventories			
Decrease/(Increase) in Trade and Other Current Assets	116.93	3.71	
(Decrease)/Increase in Trade payables			
(Decrease)/Increase in Current Liabilities and provisions			
Cash generated from operations			
Income-tax (paid)	133.15	3.71	(192.64)
Net cash from operating activities	133.15	3.71	(192.64)
B Cash flows from investing activities			
Purchase of tangible and intangible asset	(407.17)	(304.52)	
Changes in Current Assets	(190.32)	(232.69)	
Changes in Non Current Assets			
Movement in Current Liability	99.51	12.00	(707.44)
Movement in Loan and Advances	8.13	(141.76)	
Interest received	(92.08)		(5.01)
Net cash from investing activities	(583.60)	(666.97)	(712.45)
C Cash flows from financing activities			
Increase in Unsecured Loans	140.69	1,233.88	121.00
Change in Other Financial Liabilities			
New Share Capital infusion	117.29	(364.84)	
Net cash from financing activities	257.98	869.04	550.38
Net Increase in cash and cash equivalents	(192.47)	205.78	(354.71)
Cash and cash equivalents at the beginning of the year	206.20	0.42	355.12
Cash and cash equivalents at the end of the year	13.72	206.20	0.42
Cash and cash equivalents	13.72	206.20	0.42

As per our report of even date attached

FOR AND ON BEHALF OF
RKP ASSOCIATES
Chartered Accountants
ICAI FRN: 322473E



CA. Satyananda Routray
Partner: Cuttack
Membership No: 224989
UDIN No.
Place: Cuttack
Date: 08.11.2023

For and on behalf of Board of Directors
M/s Cos board Industries Limited

Anurag Deviagarwal
Chairman

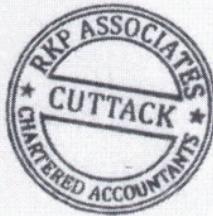
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEP 30, 2023

(Amount in Lakhs)

Sl. No.	PARTICULARS	HALF YEAR ENDED		Quarter ended			For Year Ended	
		SEP 30, 2023	SEP 30, 2022	Sep-30 2023	JUNE 30, 2023	MARCH 31, 2023	March 31, 2023	March 31, 2022
		1	Income from Operations					
a	Other Income	133.15	3.01	-	133.15	-	3.71	0.89
b	Profit from Investment	-	-	-	-	-	-	-
c	Professional & Consultancy Services	-	-	-	-	-	-	-
d	Other Financial Services	-	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-	-
3	Total Income (1+2)	133.15	3.01	-	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-trade	116.93	3.01	-	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	3.01	-	116.93	-	3.71	460.97
5	Profit before tax (3-4)	16.22	-	-	16.22	-	(0.00)	(460.08)
6	Tax Expenses							
a	Current Tax	2.92	-	-	2.92	-	-	-
b	Income Tax for earlier years	-	-	-	-	-	-	-
c	Deferred Tax	-	-	-	-	-	-	-
	Total Tax Expenses	2.92	-	-	2.92	-	-	-
7	Net profit / (Loss) for the period (5-6)	13.30	-	-	13.30	-	(0.00)	(460.08)
8	Other Comprehensive Income							
	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)							
10	Paid-up Equity Share Capital (Face value per Share Rs 10 each)							
11	Earnings Per Share (EPS) - (in Rs) *							
a	Basic (Rs)							
b	Diluted (Rs)							
	* not annualised							

As per our report of even date attached
FOR AND ON BEHALF OF
RKP ASSOCIATES
Chartered Accountants
ICAI FRN: 22473E

CA. Satyananda Routray
Partner
Membership No: 224989
UDIN No. 23224989BGSQPM3454
Plac Cuttack
Date: 08.11.2023



FOR AND ON BEHALF OF THE
Cosboard Industries Limited
Anusuya Devi Agarwal
Anusuya Devi Agarwal
Managing Director
Din No. 02198426
Bimal Kumar Agarwal
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			For Year Ended	
		SEP 30, 2023	JUNE 30, 2023	MARCH 31, 2023	March 31, 2023	March 31, 2022
		unaudited	unaudited	Audited	Audited	Audited
1	Total Income from Operations	-	133.15	-	3.71	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)]	-	-	-	-	(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

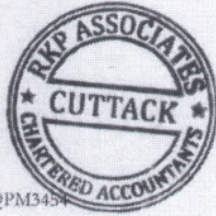
Partner

Membership No: 224989

UDIN No. 23224989BGSQPM3434

Cuttack

Date: 08.11.2023



FOR AND ON BEHALF OF THE

Cosboard Industries Limited

Anusuya Devi Agarwal

Anusuya Devi Agarwal

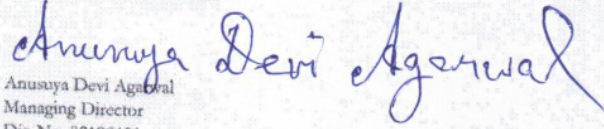
Managing Director

Din No. 02198426

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

- 1 The above financial results for the 2nd quarter and Year ended 30.09.2023 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on , 2023.
- 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 classification.
- 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: **Cuttack**
Date: 08.11.2023

Sl. No	Details of Event that needs to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Based on the recommendation of Nomination & Remuneration Committee, the Board of Directors at its meeting held today i.e. 08 th November, 2023 has Appointed of Mrs Madhulika Choudhary (DIN: 10386456) as Additional Independent Director of the Company w.e.f 08 th day of November, 2023.
2.	Date of appointment /cessation(as applicable) Term of appointment	Mrs Madhulika Choudhary (DIN: 10386456) Appointed as Additional Independent Director of the Company w.e.f 08 th day of November, 2023
3.	Brief Profile (in case of appointment)	Mrs Madhulika Choudhary: Mrs Madhulika Choudhary is having experience of 15 year in practice as Chartered Accountant based out of Bangalore having good exposure in audit, taxation, accounting
4.	Disclosure of relationships between directors (in case of appointment of director).	Mrs Madhulika Choudhary is not related to Directors of the Company. He is the promoter of the Company.
5.	Shareholding, if any in the Company	NIL
6.	Names of the Listed entities in which the person holds directorship.	NIL

for Cosboard Industries Ltd.


(Bimal Kumar Agarwal)
 Whole-time Director
 DIN: 01839111





Compliances/BSE/2023

Date: 08.11.2023

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 2nd Quarter and half year ended 30th September, 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 2nd Quarter and half year ended 30th September, 2023

Kindly take the above on record.

Thanking you,

for Cosboard Industries Ltd.


(Bimal Kumar Agarwal)
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

Date: 31.10.2023

To,

BSE LimitedPhiroze 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 2nd Quarter and half year ended 30th September, 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 2nd Quarter and half year ended 30th September, 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 2nd Quarter and half year ended 30th September, 2023

for Cosboard Industries Ltd.


(Bimal Kumar Agarwal)
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