



B J DUPLEX BOARDS LIMITED

Regd. Office: H. No.-54, G/F New Rajdhani Enclave,
Near MCD Park New Delhi – 110092
Ph.: 011-42141100, 011-30251171, sbj@anandpulp.com
CIN: L21090DL1995PLC066281

February 05, 2024

To,
The Manager
BSE Limited
P. J. Towers, Dalal Street,
Mumbai – 400001

Scrip Code : 531647

Subject : Outcome of meeting of the Board of Directors of B J Duplex Boards Limited (“the Company”) in terms of the provisions of Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations, 2015”).

Dear Sir/Madam,

With reference to the captioned subject and our intimation dated January 29, 2024, and in terms of Regulations 30 and Regulation 33 of the SEBI Listing Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e., Monday, February 05, 2024, has, inter-alia, considered and approved the Un-Audited Standalone Financial Results of the Company for the quarter and nine months ended on December 31, 2023.

Pursuant to the applicable provisions of the SEBI Listing Regulations, 2015, please find enclosed the following:

1. Unaudited Standalone Financial Results of the Company for the quarter and nine months ended on December 31, 2023.
2. Limited Review Report for the Standalone Financial Results issued by M/s V.R. Bansal & Associates, Statutory Auditors of the Company.

Further, please note that:

- Meeting of the Board of Directors was commenced at **7:30 P.M.** and concluded at **8:10 P.M.**
- Trading Window for dealing in securities of the Company shall remain closed until 48 hours from the announcement of Financial Results.



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These results will also be available on the Website of the Company i.e.,
www.bjduplexboard.com.

This is for your information and record.

Thanking You.

Yours faithfully,
For B J Duplex Boards Limited

Divya Mittal
Company Secretary & Compliance Officer

Encl.: a/a



V.R. BANSAL & ASSOCIATES

Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi-110092
Tel.: 22016191, 22433950 • Mob.: 9810052850, 9810186101
E-mail : audit@cavrb.com, cavrbansals@gmail.com
Website : www.cavrb.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors of
B.J. Duplex Boards Limited

1. We have reviewed the accompanying statement of quarterly standalone Ind AS financial results of B.J. Duplex Boards Limited ('the Company') for the quarter ended December 31st, 2023, and the year to date results for the period 1 April 2023 to December 31st, 2023, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
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 express a conclusion 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 financial results are free of material misstatement. 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.
4. We draw attention to Note 4 to the attached financial Statements which indicates that the Company incurred a net loss of Rs.20.82 lakhs during the quarter ended 31st December 2023, and, as of that date matters in Note 4, indicate that company's current liabilities exceed current assets, that indicated that a material uncertainty exist that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

5. 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 i.e. 'Ind AS' specified under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Delhi
Dated: 05/02/2024

For V.R. Bansal & Associates
Chartered Accountants
Firm Registration No.:016534N

RAJAN
Digitally signed
by RAJAN
BANSAL
BANSAL
Date: 2024.02.05
19:16:40 +05'30'

Rajan Bansal
Partner


Membership No.: 093591
UDIN No.: 24093591BKFIAI5605

B J DUPLEX BOARDS LIMITED
 Regd. office: H.no. 54, G/f New Rajdhani Enclave Near MCD Park Shahdara East Delhi DL 110092 IN
 CIN:L21090DL1995PLC066281
UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER ENDED DECEMBER ,2023

(Rs. In Lakhs)							
S.No	Particulars	Quarter Ended			Nine month ended		Year Ended
		31-Dec-23 (Unaudited)	30-Sep-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Mar-23 (audited)
1	Income						
	Revenue from operations	-	-	-	-	-	-
	Other Income	0.01	-	-	0.02	-	-
	Total income	0.01	-	-	0.02	-	-
2	Expenses						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchases of traded goods	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	(d) Employee benefits expenses	0.44	0.36	0.20	1.16	0.20	0.58
	(e) Finance costs	0.63	0.31	0.00	1.04	-	0.05
	(f) Depreciation and amortization expenses	-	-	-	-	-	-
	(g) Other expenses	19.76	14.20	0.13	39.10	0.71	3.19
	Total expenses	20.83	14.87	0.33	41.30	0.91	3.81
3	Profit/(Loss) before tax (1-2)	(20.82)	(14.87)	(0.33)	(41.28)	(0.91)	(3.81)
4	Tax expense						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax liability/ (Assets)	-	-	-	-	-	-
	Total Tax expenses						
5	Net profit/ (loss) for the period (3-4)	(20.82)	(14.87)	(0.33)	(41.28)	(0.91)	(3.81)
6	Other comprehensive income						
	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods						
	(a) Re-measurement gains/(losses) on defined benefits plans	-	-	-	-	-	-
	(b) Re-measurement gains on Investments [FVTOCI]	-	-	-	-	-	-
	(c) Income Tax Effect	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)						
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	(20.82)	(14.87)	(0.33)	(41.28)	(0.91)	(3.81)
8	Paid up Equity Share capital (Face value of Rs. 1/- Each)	49.29	49.29	37.66	49.29	37.66	37.66
9	Other Equity	-	-	-	-	-	(114.22)
10	Earnings per equity share (EPS)						
	a) Basic Earning Per Share (Rs.)	(0.42)	(0.30)	(0.01)	(0.84)	(0.02)	(0.07)
	b) Diluted Earning Per Share (Rs.)	(0.42)	(0.30)	(0.01)	(0.84)	(0.02)	(0.07)

FOR B J DUPLEX BOARDS LIMITED

S. J. Khushan Singh
 Director



Place: New
Delhi

Date: 05/02/2024

Notes :

- 1 The above financial results of B.J. Duplex Boards Limited ('the Company ') have been prepared in accordance with the Indian Accounting Standards (Ind AS)—34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act,2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 and the Companies (Indian Accounting Standards) Rules,2016.
- 2 The listing of Company's shares on Stock Exchanges is under suspension since long. However, the Company is actively taking necessary steps to get the suspension revoked on Bombay Stock Exchange.
- 3 The Company operates in only one business segment i.e. trading of paper & board, thus, the disclosure requirements of Indian Accounting Standards (Ind AS-108) "Operating Segments", issued by the Institute of Chartered Accountants of India are not applicable.
- 4 The Company has accumulated losses and its networth has been fully eroded and, the Company's current liabilities exceeded its current assets as at the balance sheet date, Hence, the financial statement have been prepared after making necessary adjustments to the recorded assets and liabilities wherever necessary adjustments to the recorded assets and liabilities wherever necessary in view to inappropriateness of the Fundamental accounting assumption of 'Going Concern'
- 5 The Company has forfeited 2,52,700 equity shares in respect of which calls remained in arrears The same has been approved by the Board of Directors in their meeting held on 02.05.2023 . Accordingly earnings per share for the previous quarters have been restated wherever necessary.
- 6 The results will be available on the Company's website www.bjduplexboard.com and the stock exchange website of BSE Limited www.bseindia.com.
- 7 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 05th February 2024.Limited Review under the Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion on these standalone financial statements.

Place: New Delhi
Date: 05/02/2024

FOR B J DUPLEX BOARDS LIMITED

Director
