



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

November 14, 2024

To,

**The Manager
BSE Limited**

Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai – 400001, India

The Secretary

The Calcutta Stock Exchange Limited

7, Lyons Range, Murgighata, Dalhousie,
Kolkata, West Bengal 700001

Scrip Code: 531647

Subject : Outcome of Board Meeting in terms of the provisions of Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Ma'am/ Sir,

With reference to the captioned subject and our intimation dated November 11, 2024, we wish to inform you that the Board of Directors of B J Duplex Boards Limited, the Company, at their meeting held today i.e., Thursday, November 14, 2024, has, inter-alia, considered and approved the Un-Audited Standalone Financial Results of the Company for the Quarter ended on September 30, 2024.

In regard to the above, please find enclosed the following:

- Unaudited Standalone Financial Results of the Company for the Quarter ended on September 30, 2024.
- Limited Review Report for the Unaudited Standalone Financial Results issued by M/s V.R. Bansal & Associates, Statutory Auditors of the Company.

Meeting of the Board of Directors commenced at 5:30 P.M. and concluded at 6:00 P.M.

Also, the 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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This is for your information and records.

Thanking You.

**Yours faithfully,
For B J Duplex Boards Limited**

**Divya Mittal
Company Secretary & Compliance Officer**



V.R. BANSAL & ASSOCIATES

Chartered Accountants

B-11, Sector-2, Noida (UP) 201301

Ph.: 0120-4522970, 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
H.no. 54, G/f New Rajdhani Enclave
Near MCD Park Shahdara East Delhi
DL 110092 IN

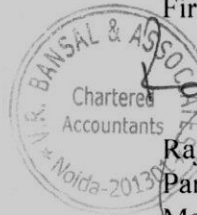
1. We have reviewed the accompanying statement of quarterly standalone Ind AS financial results of B.J. Duplex Boards Limited ('the Company') for the quarter ended September 30th, 2024, and the year to date results for the period 1 April 2024 to September 30th, 2024, (the "Statement"), attached herewith, 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.3.10 lakhs during the quarter ended 30th September 2024 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.

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



Rajan Bansal
Rajan Bansal
Partner

Membership No.: 093591

UDIN No.: 24093591BKFWW4996

Place: Delhi
Dated: 14.11.2024

B J DUPLEX BOARDS LIMITED

Regd. office: H.NO. 54, G/F NEW RAJDHANI ENCLAVE, NEAR MCD PARK DL 110092 IN
CIN:L21090DL1995PLC066281

**UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER ENDED SEPTEMBER, 2024**

(Rs in Lakhs)

S.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1	Income						
	Revenue from operations	-	-	-	-	-	-
	Other Income	-	-	-	-	0.01	8.66
	Total income	-	-	-	-	0.01	8.66
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	0.48	0.48	0.36	0.96	0.72	1.64
	(e) Finance costs	1.35	1.40	0.31	2.75	0.41	2.05
	(f) Depreciation and amortization expenses	-	-	-	-	-	-
	(g) Other expenses	1.27	4.89	14.20	6.16	19.34	79.44
	Total expenses	3.10	6.77	14.87	9.87	20.46	83.13
3	Profit/(Loss) before tax (1-2)	(3.10)	(6.77)	(14.87)	(9.87)	(20.45)	(74.47)
4	Tax expense						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax liability/ (Assets)	-	-	-	-	-	-
	Total Tax expenses	-	-	-	-	-	-
5	Net profit/ (loss) for the period (3-4)	(3.10)	(6.77)	(14.87)	(9.87)	(20.45)	(74.47)
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)	(3.10)	(6.77)	(14.87)	(9.87)	(20.45)	(74.47)
8	Paid up Equity Share capital(Face value of Rs. 1/- Each)	49.29	49.29	37.66	49.29	37.66	49.29
9	Other Equity	-	-	-	-	-	202.84
10	Earnings per equity share (EPS)						
	a) Basic Earning Per Share (Rs.)	(0.06)	(0.14)	(0.29)	(0.20)	(0.39)	(1.51)
	b) Diluted Earning Per Share (Rs.)	(0.06)	(0.14)	(0.29)	(0.20)	(0.39)	(1.51)

FOR B J DUPLEX BOARDS LIMITED

Place: New Delhi
Date: 14.11.2024

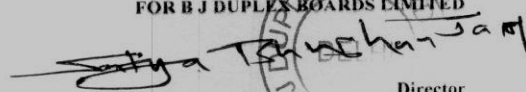
Director



Statement of Assets And Liabilities		As at 30-SEPT-24	As at 31-Mar-24
		(Unaudited)	(Audited)
A	ASSETS		
1	Non- Current Assets		
	Property, Plant and Equipment	-	-
	Capital Work in progress	-	-
	Intangible Assets	-	-
	Financial Assets		
	I) Investments	-	-
	II) Trade Receivables	-	-
	III) Loans and Advances	-	-
	IV) Others	-	-
	Deferred Tax Assets(Net)	-	-
	Other non-current assets	-	-
2	Current Assets		
	Inventories	-	-
	Financial Assets		
	ii) Trade Receivables	-	-
	iii) Cash and Cash equivalents	0.11	0.22
	iv) Other Bank Balances	-	-
	v) Short-term Loans and Advances	-	-
	vi) Others	-	-
	Current Tax Assets (Net)	0.27	0.27
	Other current assets	-	-
		0.38	0.49
	Total Assets	0.38	0.49
B	EQUITY AND LIABILITY		
1	Equity		
	Equity Share Capital	51.81	51.81
	Other Equity	(212.71)	(202.84)
	Equity attributable to equity holders of the Company	(160.90)	(151.03)
2	Liabilities		
	Non- current liabilities		
	Financial Liabilities		
	i) Long Term Borrowings	-	-
	ii) Other Financial Liabilities	-	-
	Provisions	-	-
	Other Long Term Liabilities	-	-
	Total Non Current Liabilities	-	-
	Current liabilities		
	Financial Liabilities		
	i) Short Term Borrowings	123.78	112.38
	ii) Trade payables		
	(1) Total outstanding dues of micro, small and medium enterprises	-	-
	(2) Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
	iii) Other financial liabilities	25.69	24.95
	Other Current liabilities	11.82	14.19
	Provisions	-	-
	Current tax liabilities (Net)	-	-
		161.28	151.52
	Total Equity and Liabilities	0.38	0.49

Place : New Delhi
 Date: 14.11.2024



FOR B J DUPLEX BOARDS LIMITED

 Director

BJ DUPLEX BOARDS LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30th 2024

	(Rs in Lakhs)	
	Half Year Ended September 30, 2024	Half Year Ended September 30, 2023
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (loss) before Income tax	(9.87)	(20.45)
Adjustments to reconcile profit before tax to net cash flows		
Interest and Financial Charges	2.75	0.41
Operating Profit before working capital changes	(7.13)	(20.05)
Movement in working capital		
(Increase)/ Decrease in other non-current financial assets		-
(Increase)/ Decrease in current financial assets		-
(Increase)/ Decrease in Current Asset	-	-
Increase/ (Decrease) in Other Trade Payable	-	-
Increase/ (Decrease) in other current financial liabilities	0.73	0.24
Increase/ (Decrease) in other current liabilities	(2.37)	(0.16)
Cash generated from operations	(8.76)	(19.96)
Income tax paid (net of refunds)	-	-
Net Cash flow from Operating Activities (A)	(8.76)	(19.96)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Loans and advances taken (Net)	-	-
Net Cash flow from/(used) in Investing Activities (B)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Short term borrowings	11.40	19.52
Financial Charges	(2.75)	(0.41)
Net Cash Flow from/(used) in Financing Activities (C)	8.64	19.11
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(0.12)	(0.85)
Cash and cash equivalents at the beginning of the year	0.22	1.18
Cash and Cash Equivalents at the end of the year	0.11	0.32

Notes :

- The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows".
- Components of cash and cash equivalents :-

	As at September 30, 2024	As at September 30, 2023
Cash and cash equivalents		
Balance with banks		
In Current Account	0.09	0.30
Cash in Hand	0.02	0.02
	0.11	0.32

Place: New Delhi
Date: 14.11.2024



FOR BJ DUPLEX BOARDS LIMITED

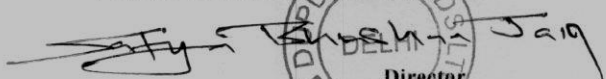
[Signature]
DELHI
DIRECTOR

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 suspension of company's shares on the Bombay Stock Exchange has been revoked wide notice dated 26/03/2024 Issued by the Bombay Stock Exchange and the said revocation effective From 3rd April 2024.
- 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 results will be available on the Company's website www.bjduplexboard.com and the stock exchange website of BSE Limited www.bseindia.com.
- 6 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 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: 14.11.2024

FOR B J DUPLEX BOARDS LIMITED


Director

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