

Limited Review Report on the Unaudited Quarter ended 30th June, 2024 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 ended 30th June, 2024 (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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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 Augst' 2024



FOR AND ON BEHALF OF
RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. SATYANANDA ROUTRAY)
PARTNER
MRN. 224989
FRN. 322473E
UDIN- 24224989BKEIIF4519

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED JUNE 30, 2024
(Amount in Lakhs)

Sl. No.	PARTICULARS	Quarter ended			For Year Ended	
		JUNE 30, 2024	JUNE 30, 2023	MARCH 31, 2024	March 31, 2024	March 31, 2023
1	Income from Operations	-	133.15	-	133.15	3.71
a	Other Income	-	-	-	-	-
b	Profit from Investment	-	-	-	-	-
c	Professional & Consultancy Services	-	-	-	-	-
d	Other Financial Services	-	-	-	-	-
2	Other Income	-	-	-	133.15	3.71
3	Total Income (1+2)	-	133.15	-	133.15	3.71
4	Expenditure :	-	-	-	0.00	0.00
a	Finance Cost	-	-	-	-	-
b	Employee Benefit Expenses	-	-	-	-	-
c	Changes in Inventories of Finished goods, stock-in-tr	-	116.93	-	116.93	3.71
d	Provision for decline in value of investment	-	-	-	-	-
e	Depreciation and Amortisation Expenses	-	-	16.22	16.22	-
f	Other Expenditure	-	116.93	16.22	133.15	3.71
	Total Expenses	-	116.93	16.22	133.15	3.71
5	Profit before tax (3-4)	-	16.22	(16.22)	(0.00)	(0.00)
6	Tax Expenses	-	-	-	-	-
a	Current Tax	-	-	-	-	-
b	Income Tax for earlier years	-	-	-	-	-
c	Deferred Tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
7	Net profit / (Loss) for the period (5-6)	-	16.22	(16.22)	(0.00)	(0.00)
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)	-	16.22	(16.22)	(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
11	Earnings Per Share (EPS) - (in Rs) *	-	-	-	-	-
a	Basic (Rs)	-	-	-	-	-
b	Diluted (Rs)	-	-	-	-	-
	* not annualised	-	-	-	-	-

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

CA. Satyananda Rout
Partner
Membership No: 224989
UDIN No. 34224989DKHIF4519
Plz Cuttack
Date: 14/08/2024



FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Cosboard Industries Ltd.
Anusuya Devi Agarwal
Anusuya Devi Agarwal
Managing Director
Din No. 01839111
Director

Cosboard Industries Ltd.
Bimal Kumar Agarwal
Bimal Kumar Agarwal
Whole Time Director
Din No. 01839111
Director

Cosboard Industries Limited
Registered Office: Jagatpur, Cuttack, Odisha-754021
Tel: +91-8249004393 Email: cosboardbimal@gmail.com
CIN No: L21015OR1980PLC000916

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE Q1 ENDED JUNE 30, 2024

Sl. No.	PARTICULARS	For Quarter Ended			For Year Ended	
		JUNE 30, 2024	JUNE 30, 2023	MARCH 31, 2024	March 31, 2024	March 31, 2023
		unaudited	unaudited	Audited	Audited	Audited
			133.15	-	133.15	3.71
1	Total Income from Operations	-	133.15	-	(0.00)	(0.00)
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-	16.22	(16.22)	(0.00)	(0.00)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-	16.22	(0.00)	(0.00)	(0.00)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-	16.22	(0.00)	(0.00)	(0.00)
5	Total Comprehensive Income for the period [(Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-	(0.00)	(0.00)	(0.00)	(0.00)
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)	-	-	-	-	-
	Diluted (Rs)	-	-	-	-	-

Note:
The above is an extract of the detailed format of halfyear Financial Results filed with the Stock Exchanges under Regulation 53 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. 24224989BKEIIF4519
Cuttack
Date: 14.08.2024



FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Cosboard Industries
Anusuya Devi Agarwal
Anusuya Devi Agarwal
Managing Director
Din No. 02198426 **Director**

Notes on Financial Statements for Q-I FOR FY 2024 - 2025

1	The above financial results for the 1ST quarter ended 30.06.2024 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on, 14th August 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 classification.
4	As repairing & renovation works going on company not provided depreciation.

FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Cosboard Industries Ltd.

Anusuya Devi Agarwal

Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Place: Cuttack
Date: 14.08.2024