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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.

CUTTACK

Dated at Cuttack, The 8rd day of November' 2023 FOR AND ON BEHALF OF RKP ASSOCIATES CHARTERED ACCOUNTANTS

A. SATYANANDA RÖUTRAY) PARTNER

MRN. 224989 FRN. 322473E

UDIN-23224989BGSQPM3454

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEP 50, 2023

SI.		PARTICULARS Income from Operations	HALF YEAR ENEDED			Quarter ended	(Amount in Lakh		
			SEP 30,	SEP 30,	Sep-30	JUNE 30,	MARCH 31.	March 31,	
1			2023	2022	2023	2023	2023	2023	March 31, 2022
	1	Other Income						5045	AUGG
		Profit from lovestment	133:15	3.01	-	133.15		3.71	0.8
	G	Professional & Consultancy Services	4			1.000		17.4.	
	d	Other Financial Services							
		3331827	*			2000		-	
2		Other Income							
		Market Market and Company of the Com						- 1	
3		Total Income (1+2)	433.49					-	
		The state of the s	133.15	3.01	-	133.15		3,71	0.8
4		Expenditure:						2011	0.0
	a	Finnace Cost							
	Ь	Employee Benefit Expenses						0.00	
	¢	Changes in inventories of Finished goods , stock -in- tag	445.03			-		*	
		Part Color Part St. St. St. St. St. St. St. St. St. St	115.93	3.01	3	116.93	+ 1	3.71	
	u	Provision for decline in value of investment	*		100		G LASSES THE !		The second
	c	Depreciation and Amornisation Expenses							*
	f	Other Expenditure					Call School Company		267.44
		Total Expenses	116.93						193.53
			110.93	3.01	-	116.93		3.71	460.97
5		Profit before tax (3-4)	16.22						Market State
			19,44	*	-	16.22	No.	(0.00)	(460.08
6		Tax Expenses							
		Current Tax	2.92						
		Income Tax for earlier years				2.92			
	c	Deferred Tax					•		
		Total Tax Expenses	2.92			-		-	
					-	2.92		-	
7		Net profit / (Loss) for the period (5-6)	13.30	21 03 13 13		72.22			
			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					1000		
		(ii) Income Tax Relating to items that will not							
		be classified to Profit and Loss account		The state of the					
	1					and satisfied			1
		h. (i) items that will be classified to Profit and							
		Loss account					let also verile		
		(ii) Income Tax Relating to items that will be							
		classified to Profit and Loss account							
		Total Comprehensive Income for the							
		period (7+8)				Total Barrier			
1									
		Paid-up Equity Share Capital (Face value per							
		Share Rs.10 each)			hilling to be				
	1								
		Earnings Per Share (EPS) - (in Rs) *		10.03					***************************************
		Basic (Rs)							***************************************
1 5	6 11	Diluted (Rs)							

As per our report of even date attached FOR AND ON BEHALF OF RKP ASSOCIATES

Chartered Accountments ICAI FRN: \$22473E

CA. Satyananda Routray Partner

Parmer Membership No: 224989 UDIN No. 23224989BGSQPM3454 Plac Cuttack Date: 08.11,2023 * CUTTACK *

Anusuya Devi Agarwal Managing Director Din No. 02198426

Binal Kumat Agarwal Whole Time Director Din No. 01839111

FOR AND ON BEHALF OF THE

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

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

		As at T		(Amount in Lakhs	
Part	iculars	30th September 2023	As at 31st March 2023	As 31st March 20	
A	Tom operating activities		ald were the		
	Profit before tax				
	Adjustments:	16.22	(0.00)	(460.08	
	Depreciation			(100.00	
	Profit on Sale of Shares			267.44	
	Loss on Sale of Shares		and the second	202.44	
	Interest income				
	Interest and financing charges				
	Operating cash flows before working capital changes		0.00		
		16.22	(0.00)	(192.64)	
	Adjustments for			(200.04)	
	Decrease/ (increase) in inventories	16 1 1 1 3 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2			
	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		-	(152.04)	
		133.15	3.71	(192.64)	
В	Cash flows from investing activities			(442.04)	
	Purchase of tangilble and intangible asset				
	Changes in Current Assets	(407.17)	(304.52)		
	Changes in Non Current Assets	(190.32)	(232.69)		
	Movement inCurrent Liability	99.51	12.00	(707.44)	
V.	Movement in Loan and Advances	8.13	(141.76)		
	Interest received	(92.08)		(5.01)	
	Net cash from investing activities	(1.67)			
		(583.60)	(666.97)	(712,45)	
	Cash flows from financing activities				
	Increase in Unsecured Lons				
		140.69	1,233.88	121.00	
	Change in Other Financial Liabilities	The Court factor of the Court o			
	New Share Capital Infusan	117.29	(364.84)		
	Not cash from financing activities		(0.00)	429.38	
		257.98	869.04	550.38	
	let increase in cash and cash equivalents		The state of the s		
1	ash and cash equivalents at the beginning of the year	(192.47)	205.78	(354.71)	
0	ash and cash equivalents at the end of the year	206.20	0.42	355.12	
	, and on the year	13.72	206.20	0.42	
C	ash and cash equivalents			19 9/	
	ur report of even date attached	13.72	206.20	0.42	

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

CA. Satyananda Routra Partne 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

Cosboard Industries Limited Registered Office: Jagatpur, Cuttack, Odisha-754021 Tel: +91-8249004395 Email: cosboardbimal@gmail.com CIN No:L21015OR1980PLC000916

	T		(Amous) in Lak							
SI. No.		PARTICULARS	HALF YEAR ENEDED		Quarter ended			For Year Ended		
	L		SEP 30, 2023	SEP 30, 2022	Sep-30 2023	JUNE 30, 2023	MARCH 31, 2023	March 31, 2023	March 31, 2022	
1	1	Income from Operations								
	3	Other Income	133.15	3.01	2	133.15		3.71	0.8	
	D	Profit from lovestment	4			-	- 1			
		Professional & Consultancy Services Other Financial Services							-	
	+*	Court Futancial Services	*				u u	-	-	
2		Other Income	4	A CONTRACTOR AND STREET						
3		The state of the s								
3		Total Income (1+2)	133.15	3.01	-	133.15	-	3,71	0.8	
4		Expenditure:								
	a	Finnace Cose					-	0.00	-	
	b	Employee Benefit Expenses	-							
	1	Changes in inventories of Finished goods , stock -in- tac	115.93	3.01		116.93	1 4	3.71		
	d	Provision for decline in value of investment	*							
		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								
0	-	Current Tax	2.02							
		Income Tax for earlier years	2.92			2.92	4		-	
		Deferred Tax				-	•			
		Total Tax Expenses	2.92			2.92				
						2.72				
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) Iscome Tax Relating to items that will not be classified to Profit and Loss account	*							
		b. (i) stems 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)				Fatani rak				
		Paid-up Equity Share Capital (Pace value per								
10		Share Rs.10 each)								
1	\dashv	Earnings Per Share (EPS) - (in Rs) *								
	8	Basic (Re)								
		Diluted (Rs)								
		* not annualised								

As per our report of even date attached FOR AND ON BEHALF OF RKP ASSOCIATES Chartered Accounting ICAI FRN: 222473E

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

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Anusuya Devi Agarwal Managing Director Din No. 02198426

FOR AND ON BEHALF OF THE

Din No. 01839111

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 HALF YEAR ENDED SEPTEMBER 30, 2023

SL No.	PARTICULARS	F	or Quarter En	For Year Ended		
		SEP 30,2023 unaudited	JUNE 30, 2023	MARCH 31, 2023	March 31, 2023	March 31, 2022
	75. 1.		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)]		6			(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			127.,00	423.30	947.38
11	Earnings Per Share (EPS) - (in Rs)					
	Basic (Rs)		0.03			
	Diluted (Rs)	-	0.03	-	-	-10.72 -10.72

Note

The above is an extract of the detailed format of halfyear 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 Rouga

Partner
Membership No: 224989

UDIN No. 23224989BGSQPM34. Cuttack

Date: 08.11.2023

FOR AND ON BEHALF OF THE

Cosboard Industries Limited

Anusuya Devi Qarwal Managing Director

Din No. 02198426

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

- 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 deprication.
- 5 Company revalued land as per valuation report dated 25.09.2023

FOR AND ON BEHALF OF THE

Cosboard Industries Limited

Anusya Devi Agarval
Anusya Devi Agarval
Managing Director
Din No. 02198426

Place: Cuttack Date: 08.11.2023