COSBOARD
INDUSTRIES LIMITED

Compliances/BSE/2024-25 **Date 15.11.2024**

To,
BSE Limited
Phiroze Jeejeebhoy
Towers Dalal Street,
Mumbai-400001Fax: 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 Friday the 15th day of November, 2024 at 05:30 P.M and concluded at 10:15 P.M. The Board inter alia has considered and approved the following:

(a) In compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, the Standalone Un-Audited Financial Results for the 2nd quarter and half year ended 30th September, 2024. 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**

Kindly take the above on record and dissemination.

Thanking you,
for **Cos Board Industries Ltd**

Anusuya Devi Agarwal

(Anusuya Devi Agarwal)
Chairman & Managing Director
DIN: 02198426

RKP 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 September, 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 and six months ended 30th September, 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.

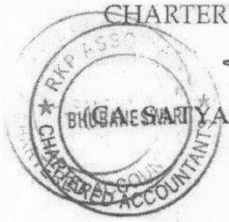
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RKP ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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.

FOR AND ON BEHALF OF
RKP ASSOCIATES
CHARTERED ACCOUNTANTS



(GANESH SATYANANDA ROUTRAY)
PARTNER
MRN. 224989
FRN. 322473E
UDIN- 24224989BKEIXO6614

Dated at Cuttack,
The 15th day of November' 2024

Cosboard Industries Limited
Registered Office: Jagatpur, 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 30, 2024

(Amount in Lakhs)

Sl. No.		PARTICULARS	HALF YEAR ENEDED		Quarter ended			For Year Ended	
			SEP 30, 2024	SEP 30, 2023	SEP 30, 2024	JUNE 30, 2024	SEP 30, 2023	MARCH 31, 2024	MARCH 31, 2023
1		**Income from Operations**							
	a	Other Income	60.18	133.15	60.18		-	133.15	3.71
	b	Profit from Investment		0		-	-	-	-
	c	Professional & Consultancy Services							
	d	Other Financial Services		0		-	-	-	-
2		Other Income		0		-	-		-
3		**Total Income (1+2)**	60.18	133.15	60.18	-	-	133.15	3.71
4		**Expenditure :**							
		Purchase	190.57		190.57				
	a	Finance Cost	23.50	0	23.50	-	-	14.54	0.00
	b	Employee Benefit Expenses		0		-	-	-	-
	c	Changes in inventories of Finished goods , stock -in- tac	(131.91)	116.93	(131.91)		-	116.93	3.71
	d	Provision for decline in value of investment		0		-	-	-	-
	c	Depreciation and Amortisation Expenses		0		-	-	-	-
	f	Other Expenditure	5.20	0	5.20	-	-	1.68	-
		Total Expenses	87.37	116.93	87.37	-	-	133.15	3.71
5		**Profit before tax (3-4)**	(27.19)	16.22	(27.19)	-	-		(0.00)
6		**Tax Expenses**							
	a	Current Tax	-	2.92	0.00	-	-	-	
	b	Income Tax for earlier years		0.00		-	-		-
	c	Deferred Tax		0.00		-	-	-	-
		Total Tax Expenses	-	2.92	0.00	-			-
								-	
7		**Net profit / (Loss) for the period (5-6)**	(27.19)	13.30	(27.19)	-	-	-	(0.00)
								-	
8		Other Comprehensive Income						-	
		a. (i) items that will not be classified to Profit and Loss account		0		-	-		-
		(ii) Income Tax Relating to items that will not be classified to Profit and Loss account		0		-	-	-	-
		b. (i) items that will be classified to Profit and Loss account		0		-	-		-
		(ii) Income Tax Relating to items that will be classified to Profit and Loss account							
9		**Total Comprehensive Income for the period (7+8)**	(27.19)	13.30	(27.19)	-	-	-	(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	429.38	429.38
11		Earnings Per Share (EPS) - (in Rs) *							
	a	Basic (Rs)	(0.63)	0.31	(0.63)	-	-	-	(0.00)
	b	Diluted (Rs)							
		* not annualised							

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.
Plac **Cuttack**
Date: 15.11.2024

RKP ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Bimal Kumar Agarwal
Whole Time Director
Din No. 01839111

COS BOARD INDUSTRIES LIMITED

CIN No:L21015OR1980PLC000916

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH SEPTEMBER 2024

(Amount in Rs.Lakhs)

S.No	Particulars		30th Sep,2024	31st Mar 2024
I	**ASSETS**			
1	**Non-Current Assets**			
	a) Property, plant and equipment		4227.21	4,360.26
	b) Capital-Work-in-Progress		2081.20	1,813.01
	c) Financial Assets			0.00
	(i) Investments		25.10	25.10
	(ii) Others Financial Assets		233.42	233.42
	d) Deferred tax Assets (net)		98.24	98.24
	e) Other non- current assets		2546.61	2,608.27
	Sub total Non- Current Assets		9211.79	**9,138.31**
2	**Current Assets**			
	a) Inventories		131.91	
	b) Financial assets			
	(i) Trade receivables & Advances		1267.99	381.88
	(ii) Cash and cash equivalents		11.75	12.44
	(iii) Advance receivable		0.00	0.00
	(iv) Others Financial Assets		1.78	1.78
	c) Other Current Assets		115.85	69.62
	Sub total Current Assets		1529.28	465.72
	Mise Assets (To be Written off)		21.07	21.07
	TOTAL ASSETS		10762.14	9,625.10
	EQUITY AND LIABILITIES		0.00	0.00
	Equity		0.00	0.00
	(a) Equity Share capital		429.38	429.38
	(b) Other equity		5885.18	5,912.37
	Sub total Equity		6314.56	6,341.75
	LIABILITIES		0.00	0.00
1	**Non-Current Liabilities**		0.00	0.00
	a) Financial liabilities		0.00	0.00
	i) Borrowings		1891.23	1,734.04
	b) Provisions		0.07	0.04
	Sub total Non- Current Liabilities		1891.30	1,734.07
2	**Current Liabilities**		0.00	0.00
	a) Financial liabilities		0.00	0.00
	i) Borrowings		2461.42	1,493.65
	ii) Trade Payables			
	a) Total outstanding dues of micro enterprises and small enterprises; and		0.00	0.00
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises		59.73	20.49
	b) Other current liabilities		35.12	35.12
	Sub total Current Liabilities		2556.28	1,549.27
	TOTAL EQUITY AND LIABILITIES		10762.14	9,625.10

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

RKP ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

CA. Satyananda Routray
Partner
Membership No: 224989
UDIN No. 24224989BKEIXO6614
Place: **Cuttack**
Date: 15.11.2024

FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Bimal Kumar Agarw
Whole Time Directo
Din No. 01839111

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 2024

	Particulars	As at 30th September 2024	As at 31st March 2024
A	**Cash flows from operating activities**		
	Profit before tax	(27.19)	0.00
	Adjustments:		
	Depreciation		
	Profit on Sale of Shares		
	Loss on Sale of Shares		
	Interest income		
	Interest and financing charges		0.00
	Operating cash flows before working capital changes	(27.19)	0.00
	Adjustments for		
	Decrease/ (Increase) in inventories	(131.91)	116.93
	Decrease/(Increase) in Trade and Other Current Assets	(932.34)	-
	(Decrease)/Increase in Trade payables		-
	(Decrease)/Increase in Current Liabilities and provisions	0.04	-
	Cash generated from operations	(1,091.41)	116.93
	Income-tax (paid)		-
	Net cash from operating activities	***(1,091.41)***	116.93
B	**Cash flows from investing activities**		
	Purchase of tangible and intangible asset	(135.14)	(713.99)
	Changes in Current Assets	-	(199.53)
	Changes in Non Current Assets	61.66	118.45
	Movement inCurrent Liability	39.24	11.50
	Movement in Loan and Advances	-	-
	Interest received		-
	Net cash from investing activities	(34.24)	(783.57)
C	**Cash flows from financing activities**		
	Increase in Unsecured Lons	157.19	360.00
	Change in Other Financial Liabilities	967.77	112.87
	New Share Capital Infusan		
	Net cash from financing activities	1,124.96	472.87
	Net increase in cash and cash equivalents	(0.68)	(193.77)
	Cash and cash equivalents at the beginning of the year	12.43	206.20
	Cash and cash equivalents at the end of the year	11.75	12.43
	Cash and cash equivalents	11.75	12.43

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

CA. Satyananda Routray
Partne Cuttack
Memb 20.05.2023
UDIN No. 24224989BKEIXO6614
Place:
Date: 15.11.2024

RKP ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Bimal Kumar Agarwal
Whole Time Director
Din No. 01839111

Notes on Financial Statements for Q-2 AND Half Year Ended for FY 2024 - 2025

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 ,15th Nov 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 depriciation.

5 Company starts its Commercial Production

FOR AND ON BEHALF OF THE
Cosboard Industries Limited

Anusuya Devi Agarwal
Managing Director
Din No. 02198426

Place: **Cuttack**
Date: 15.11.2024