

**Revised Limited review report for the Quarterly Standalone Financial Results of B J Duplex Boards Limited pursuant to Regulation 33 of SEBI(Listing Obligation & Disclosure Requirements) Regulations, 2015**

To,

**Board of Directors OF**

**B J DUPLEX BOARDS Limited**

**CIN:L2190DL1995PLC066281**

We have reviewed the accompanying statement of unaudited financial results of M/s. "B J Duplex Boards Limited" for the quarter ended 30<sup>th</sup> June 2017, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulation").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* 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 statements 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant laws issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

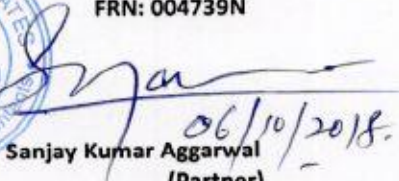
Place: DELHI

Date: 10.08. 2017

For SSAR & Associates  
Chartered Accountants

FRN: 004739N



  
Sanjay Kumar Aggarwal  
(Partner)

06/10/2018  
M. No. 090834



# B.J. DUPLEX BOARDS LIMITED

Regd. Office : H. No. 83, 3rd Floor, Chawri Bazar, Delhi-110006

Ph. : 011-42141100, 011-30251171, sbj@anandpulp.com



CIN: L21090DL1995PLC066281

## STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2017

Figures in Lakhs

### Part -I

Particulars	3 Months Ended in	3 Months Ended in	Preceding 3	Previous Year Ended
	Current Year	Previous Year	Months Ended	Previous Year Ended
	30.06.2017	30.06.2016	31.03.2017	31.03.2017
	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
I Revenue From Operations	8.08		4.73	4.73
II Other Income		0.17		0.26
III Total Income (I + II)	8.08	0.17	4.73	4.99
IV EXPENSES				
Cost of materials consumed	-			
Purchase of Stock-in-Trade	-			
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-			
Employee benefits expense	0.46	0.46	0.46	1.84
Finance Cost	-			
Depreciation and amortisation expense	-			
Other Expenses	0.77	3.04	0.71	8.37
Total Expenses (IV)	1.23	3.50	1.17	10.21
VI Exceptional items	0	0	0	0
VII Profit/(Loss) Before Tax (V-VI)	6.85	-3.33	3.56	-5.22
VIII Tax Expense:				
(1) Current Tax	0	0	0	0
(2) Deferred Tax	0	0	0	0
IX Profit/(Loss) for the period from Continuing Operations (VII-VIII)	6.85	-3.33	3.56	-5.22
X Profit/(Loss) from discontinued Operations	0	0	0	0
XI Tax expense of discontinued operations	0	0	0	0
XII Profit/(Loss) from Discontinued operations (after tax) (X+XI)	0	0	0	0
XIII Profit/(Loss) for the period (IX+XII)	6.85	-3.33	3.56	-5.22
XIV Other Comprehensive Income				
A(i) Items that will not be reclassified to profit or loss				
(ii) Income tax relating to items that will not be reclassified to profit or loss				
B(i) Items that will be reclassified to profit or loss				
(ii) Income tax relating to items that will be reclassified to profit or loss	0			
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit(Loss) and Other Comprehensive Income for the period)	6.85	-3.33	3.56	-5.22
XVI Earnings/(Loss) Per Equity Share (for continuing operation):				
(1) Basic (face value of Rs. 10 each)	0.14	-0.07	0.07	-0.10
(2) Diluted (face value of Rs. 10 each)	0.14	-0.07	0.07	-0.10
XVII Earnings/(Loss) Per Equity Share (for discontinued operation):				
(1) Basic (face value of Rs. 10 each)				
(2) Diluted (face value of Rs. 10 each)				
XVIII Earnings/(Loss) Per Equity Share (for discontinued and Continuing operation):				
(1) Basic (face value of Rs. 10 each)	0.14	-0.07	0.07	-0.10
(2) Diluted (face value of Rs. 10 each)	0.14	-0.07	0.07	-0.10

  
  
 Omesh Kumar Yadav  
 Company Secretary

  
  
 Vishva Bouchh



**Notes**

The Company has adopted Indian Accounting Standards (IND AS) prescribed under the Companies Act, 2013 read with relevant rules thereunder, with effect from April 1, 2017 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules, 2016. The financial results, presented in accordance with Ind AS 101 "First Time Adoption of Indian Accounting Standards", have been prepared in accordance with the recognition and measurement principles in Ind AS 34 "Interim Financial Reporting."

The results for quarter ended on March 31, 2017 and Financial Year ended on March 31, 2017 are not Ind-AS Compliant.

The Ind AS compliant financial results pertaining to quarter June 30, 2016 has not been subjected to limited review in line with SEBI circular no. CIRCFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

The above un-audited financial results for the quarter ended on June 30, 2017 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th August, 2017.

Company operates in single segment, hence Segment Reporting is not applicable on it.

The Company does not have any exceptional or extraordinary items to report for the above period.

Previous year period figures have been rearranged and regrouped wherever necessary to make them comparable with current period figures.

The results will be available on the Company's website [www.bjduplexboard.com](http://www.bjduplexboard.com) and at the stock exchange website of BSE Limited [www.bseindia.com](http://www.bseindia.com)

Statement of Reconciliation for net profit under IND AS and Indian GAAP for the quarter ended June 30, 2016:

Particulars	(Figures in INR)
Net profit/(Loss) after tax for the period as per Indian GAAP	6.85
Add/ Less: Adjustments for GAAP Differences	0
Net profit/(Loss) after tax (before OCI) as per IND AS	6.85
Other Comprehensive Income	0
Total Comprehensive Income for the period under Ind AS	6.85

PLACE : New Delhi  
DATE : 10/06/2017

For and on Behalf of Board of Directors of  
B.J. Duplex Boards Limited

*Vishwa Raut*  
V B Saluja  
CFO & Director  
DIN : 00106296

