



B.J. DUPLEX BOARDS LIMITED

Encl: As above
Regd. Office : H. No. 83, 3rd Floor, Chawri Bazar, Delhi-110006
Ph. : 011-42141100, 011-30251171, sbj@anandpulp.com
CIN: L21090DL1995PLC066281

12th February 2021

To,
The Secretary
Corporate Relationship Department
BSE Limited
1st Floor, Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400 001.

ISIN: INE265C01017 - B J DUPLEX BOARDS LIMITED

SUB - UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE THIRD QUARTER & NINE MONTHS ENDED 31st DECEMBER, 2020 AS PER REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (LODR)

1. We have to inform you that pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today, inter alia considered and approved Unaudited Standalone Financial Results of the Company for the Third quarter and Nine Months ended 31st December, 2020.
2. In this connection, we enclose herewith the following:
 - i) Unaudited Standalone Financial Results for the Third quarter and Nine Months ended 31st December, 2020.
 - ii) The Limited Review Report by the Statutory Auditors of the Company on the above stated financial results.
3. The results are also being published in the newspapers, in the prescribed format.

Kindly take the same on your record.

Thanking You
Yours Faithfully
For B J DUPLEX BOARDS LIMITED

Divya Mittal

DIVYA MITTAL
COMPANY SECRETARY AND COMPLIANCE OFFICER
Encl: As above



B J DUPLEX BOARDS LIMITED
 Regd. office: H.NO. 83, TOP FLOOR, CHAWRI BAZAR, DELHI- 110006
 CIN:L21090DL1995PLC066281
UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED DECEMBER 31, 2020

S.No	Particulars	Quarter Ended			Nine Months Ended			Year Ended	
		31-Dec-20 (Unaudited)	30-Sep-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Mar-20 (Audited)	31-Dec-19 (Unaudited)	31-Mar-20 (Audited)
1	Income								
	Revenue from operations	-	-	-	-	-	-	-	7.09
	Other Income	0.00	0.05	0.02	0.05	0.07	0.07	0.07	0.09
	Total income	0.00	0.05	0.02	0.05	0.07	0.07	0.07	7.18
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	-	0.45	0.45	0.90	1.35	1.35	1.87	1.87
	(e) Finance costs	0.00	-	0.01	0.00	0.01	0.01	0.01	0.01
	(f) Depreciation and amortization expenses	-	-	-	-	-	-	-	-
	(g) Other expenses	1.44	0.39	0.36	2.02	5.73	5.73	6.24	6.24
	Total expenses	1.44	0.84	0.82	2.92	7.09	7.09	8.12	8.12
	Profit/(Loss) before tax (1-2)	(1.44)	(0.79)	(0.80)	(2.87)	(7.02)	(7.02)	(0.94)	(0.94)
3	Tax expense								
	(a) Current tax	-	-	-	-	-	-	-	-
	(b) Deferred tax liability/ (Assets)	-	-	-	-	-	-	-	-
	(c) MAT Credit Entitlement	-	-	-	-	-	-	-	-
	Total Tax expenses	-	-	-	-	-	-	-	-
5	Net profit/ (loss) for the period (3-4)	(1.44)	(0.79)	(0.80)	(2.87)	(7.02)	(7.02)	(0.94)	(0.94)
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)	(1.44)	(0.79)	(0.80)	(2.87)	(7.02)	(7.02)	(0.94)	(0.94)
8	Paid up Equity Share capital(Face value of Rs. 10/- Each)	37.66	37.66	37.66	37.66	37.66	37.66	37.66	37.66
9	Other Equity	-	-	-	-	-	-	-	(106.15)
10	Earnings per equity share (EPS)								
	a) Basic Earning Per Share (Rs.)	(0.027)	(0.02)	(0.015)	(0.056)	(0.14)	(0.14)	(0.02)	(0.02)
	b) Diluted Earning Per Share (Rs.)	(0.027)	(0.02)	(0.015)	(0.056)	(0.14)	(0.14)	(0.02)	(0.02)

FOR B J DUPLEX BOARDS LIMITED

 Director

BANSAL & ASSOCIATES
 Chartered Accountants
 26 DELHI

Place: New Delhi
 Date:12/02/2021

Notes to the Standalone Financials

- 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 listing of Company's shares on Stock Exchange is under suspension. However, the Company is actively taking necessary steps to get the suspension revoked on Bombay Stock Exchange.
- 3 The Company operates in only one business segment i.e. trading of papers and boards, thus, the disclosure requirements of Indian Accounting Standards (IND AS-108) "Operating Segments", issued by the Institute of Chartered Accountant of India are not applicable.
- 4 The Company has accumulated losses and its net worth has been eroded and, the Company's current liabilities exceeded its current assets at the balance sheet date. Hence, the financial statements have been prepared after making necessary adjustments to the recorded assets and liabilities wherever necessary in view to inappropriateness of the fundamental accounting assumption of 'Going Concern'.
- 5 World Health Organisation (WHO) declared outbreak Corona virus Disease (COVID-19) a global pandemic on March 11, 2020. Consequent to this, Government of India declared lockdown on March 24, 2020 which has impacted the business activities of the Company. On account of this, the Company has prepared cash flow projections, and also assessed the recoverability of receivables, contract assets, factored assumptions used in annual impairment testing of intangible assets having indefinite useful life, using the various internal and external information up to the date of approval of these financial results. On the basis of evaluations and current indicators of future economic conditions, the company expects to recover the carrying amount of these assets and does not anticipate any impairment to these financial and non-financial assets. The company will continue to closely monitor any material changes to future economic condition.
- 6 Previous year / period figures have been rearranged and regrouped wherever necessary to make them comparable with the current year figures.
- 7 The results will be available on the Company's website www.bjduplexboards.com and the stock exchange website of BSE Limited www.bseindia.com.
- 8 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 12th Feb 2021. Limited Review under 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 auditor have expressed an unmodified opinion on these standalone financial statements.



Place: Delhi

Date: 12/02/2021



V.R. BANSAL & ASSOCIATES

Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi-110092
Tel.: 22016191, 22433950 • 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

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 December 31, 2020, and year to date from April 01,2020 to December 31, 2020(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 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 of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. Accordingly, we do not express an audit opinion
4. We draw attention to note no.4 of attached financial Statement which indicates that the Company has incurred a net loss of Rs. 1.44 lakhs during the Quarter ended 31st December 2020 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 o 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 Regulations, read with 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
Partner

Membership No.: 093591

UDIN No.: 21093591AA AA7063

PLACE: Delhi
DATED:12/02/2021