



# B.J. DUPLEX BOARDS LIMITED

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

Ph. : 011-42141100, 011-30251171, [subj@anandpulp.com](mailto:subj@anandpulp.com)

CIN: L21090DL1995PLC066281

27<sup>th</sup> May, 2019

To,  
The Secretary  
Corporate Relationship Department  
BSE Limited  
1st Floor, Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai- 400001

**SCRIP CODE: 531647--B J DUPLEX BOARDS LIMITED**

Dear Sir,

**SUB: OUTCOME OF THE BOARD MEETING HELD ON MONDAY, MAY 27<sup>TH</sup>, 2019 AT THE REGISTERED OFFICE OF THE COMPANY PURSUANT TO REGULATION 30 AND 33 READ WITH SCHEDULE III OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015**

This is to inform you that the meeting of the Board of Directors of the Company was held on Monday, 27<sup>th</sup> May, 2019 at 11:00 A.M. at registered office situated at h. No. 83, t/f chawri bazar, Delhi - 110006 had taken inter-alia, the following decisions:

As per Regulation 33 and Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are submitting the followings:

1. Audited Financial Results of the Company for the fourth quarter and financial year ended March 31, 2019.
2. Statutory Auditor's Report for the Audited Financial Results for the fourth quarter and the financial year ended March 31, 2019.
3. Declaration by the Company (for Audit Report with unmodified opinion) pursuant to Regulation 33 (3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 11:00 A.M. and concluded at 02:30 P.M.

Kindly take the same on your record.

Thanking You  
Yours Faithfully

For B J DUPLEX BOARDS LIMITED



*Divya Mittal*

DIVYA MITTAL  
COMPLIANCE OFFICER

Encl: As above



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27<sup>th</sup> May, 2019

To,  
The Secretary  
Corporate Relationship Department  
BSE Limited  
1st Floor, Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai- 400001

SCRIP CODE: 531647— NEW LIGHT APPARELS LTD

Dear Sir,

SUB: OUTCOME OF THE BOARD MEETING HELD ON 27<sup>TH</sup> MAY, 2019

With reference to the captioned subject, please find attached herewith Outcome of the meeting of Board of Directors of the Company held on today i.e. Monday May 27<sup>th</sup>, 2019 at 11:00 A.M. and concluded at 02:30 P.M. at the registered office of the Company.

Kindly take the same on your record.

Thanking You

Yours Faithfully

For B J DUPLEX BOARDS LIMITED



*Divya Mittal*

DIVYA MITTAL  
COMPLIANCE OFFICER

Encl: as above



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CIN: L21090DL1995PLC066281

27<sup>th</sup> May 2019

The Manager  
Department of Corporate Services  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

Scrip Code: 531647

**Sub: Declaration with respect to the Audit Report with unmodified opinion to the Annual Audited Financial Results for the year ended 31<sup>st</sup> March 2019**

**Ref: Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir,

1. With reference to captioned subject and reference quoted above and pursuant to provisions of Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May 2016, we hereby confirmed that the Audit Report with respect to the Annual audit financial results for the year ended 31<sup>st</sup> March 2019 which are approved and adopted by the Board of directors in their meeting duly held on 27<sup>th</sup> May 2019, the Statutory Auditors M/s V.R. Bansal & Associates., Chartered Accountants, (Firm Registration No. 016534N) have not expressed any modified opinions in the audit report on Annual Audited Financial Results of the Company for the quarter and financial year ended March 31, 2019.
2. The above declaration is provided as required under proviso to Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended vide notification No. SEBI/LAD/NRO/GN/2016-17/001 dated 25<sup>th</sup> May 2016.
3. Kindly take the above intimation on your records.

Thanking you.  
Yours faithfully,

For B J DUPLEX BOARDS LIMITED

*Vishwa Bandhu Saluja*



VISHWA BANDHU SALUJA  
WHOLE TIME DIRECTOR



# V.R. BANSAL & ASSOCIATES

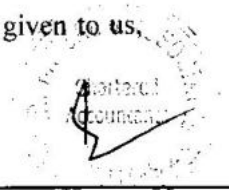
*Chartered Accountants*

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

## **Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors of  
B.J. Duplex Boards Limited

1. We have audited the accompanying statement of quarterly standalone Ind AS financial results of B.J. Duplex Boards Limited ('the Company') for the quarter ended March 31<sup>st</sup>, 2019 and for the year ended March 31<sup>st</sup>, 2019 ('the Statement'), attached here with, 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/FAC/62/2016 dated July 5<sup>th</sup>, 2016 ('the Circular'). The standalone financial results for the quarter ended March 31<sup>st</sup>, 2019 and year ended March 31<sup>st</sup>, 2019 have been prepared on the basis of the standalone Ind AS financial results for the nine-month period ended December 31<sup>st</sup>, 2018, the audited annual standalone Ind AS financial statements as at and for the year ended March 31<sup>st</sup>, 2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. The financial results of the nine-month period ended 31<sup>st</sup> December 2018 have been reviewed by other auditors. Our responsibility is to express an opinion on these standalone financial results based on the review by other auditors of the standalone Ind AS financial results for the nine-month period ended December 31<sup>st</sup>, 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31<sup>st</sup>, 2019; and the relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our modified opinion.
3. We draw attention to Note 4 to the attached financial Statements which indicates that the Company incurred a net loss of Rs.9.73 lakhs during the year ended 31<sup>st</sup> March 2019 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 on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.
4. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone Ind As financial results as well as the year to date results:



- i. are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and
  - ii. give a true and fair view of the net loss, total comprehensive income and other financial information for the quarter ended March 31, 2019 and for the year ended March 31, 2019.
5. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

PLACE: Delhi  
DATED: 27/05/2019

For V.R. Bansal & Associates  
Chartered Accountants  
Firm Registration No.:016534N

  
Rajan Bansal  
Partner  
Membership No.: 093591





# B.J. DUPLEX BOARDS LIMITED

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## AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

(Rs In Lakhs)

S.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-19 (Audited)	31-Dec-18 (Unaudited)	31-Mar-18 (Audited)	31-Mar-19 (Audited)	31-Mar-18 (Audited)
1	<b>Income</b>					
	Revenue from operations	10.02	-	-	10.02	8.08
	Other Income	0.41	-	-	0.41	0.01
	<b>Total income</b>	<b>10.43</b>	<b>-</b>	<b>-</b>	<b>10.43</b>	<b>8.10</b>
2	<b>Expenses</b>					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchases of traded goods	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Excise Duty on duty sale of goods	-	-	-	-	-
	(e) Employee benefits expenses	0.47	0.45	0.46	1.83	1.84
	(f) Finance Costs	0.02	-	-	0.02	-
	(f) Depreciation and amortization expenses	-	-	-	-	-
	(g) Other expenses	2.02	1.49	0.82	18.32	2.95
	<b>Total expenses</b>	<b>2.50</b>	<b>1.94</b>	<b>1.28</b>	<b>20.16</b>	<b>4.79</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>7.93</b>	<b>(1.94)</b>	<b>(1.28)</b>	<b>(9.73)</b>	<b>3.30</b>
4	<b>Tax expense</b>					
	(a) Current tax	-	-	0.61	-	0.61
	(c) Deferred tax liability/ (Assets)	-	-	0.61	-	0.61
	<b>Total Tax expenses</b>	<b>7.93</b>	<b>(1.94)</b>	<b>(1.89)</b>	<b>(9.73)</b>	<b>2.69</b>
5	<b>Net Profit/ (loss) for the period (3-4)</b>					
6	<b>Other Comprehensive Income</b>					
i.	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods					
	(a) Re-measurement gains/(losses) on defined benefits plans	-	-	-	-	-
ii.	(b) Re-measurement gains on Investments [FVTOCI]	-	-	-	-	-
	(c) Income Tax Effect	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9.73)</b>	<b>2.69</b>
7	<b>Total Comprehensive Income for the Period (Net of tax) (5+6)</b>	<b>7.93</b>	<b>(1.94)</b>	<b>(1.89)</b>	<b>(9.73)</b>	<b>2.69</b>
8	Paid up Equity Share capital (Face value of Rs.1/- each) (Refer Note 3)	37.66	37.66	503.97	37.66	503.97
9	Reserves (excluding Revaluation Reserve shown in the Audited Balance Sheet of the previous year)	-	-	-	(105.21)	(561.79)
10	Earnings per equity share (EPS)					
	a) Basic Earning Per Share (Rs.)	0.15	(0.04)	(0.04)	(0.19)	0.05
	b) Diluted Earning Per Share (Rs.)	0.15	(0.04)	(0.04)	(0.19)	0.05

Place : New Delhi  
Date : 27th May, 2019



B.J. Duplex Boards Limited

Director



## Notes

1. These financial results have been prepared in accordance with Indian Accounting Standard (Ind- AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015 and relevant amendment thereafter.
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 Paid Up Equity Share Capital of the Company was reduced to 51,81,200 equity share of Rs. 1/- each from existing 51,81,200 equity share of Rs10/- each pursuant to admission of corporate action by Central Depository Services Limited and National Securities Depository Limited and subsequent cancellation of share certificate by the Registrar during the quarter ended 31<sup>st</sup> December, 2018. The Reduction of capital was effected through the order of Hon'ble High Court, pronounced on 29<sup>th</sup> August, 2016. The effect of reduction has been given as under:

	Amount (Rs. In Lakhs)
Equity Share Capital	
5181200 Shares of Rs. 10/- each	518.12
Share Capital subsequent to order of Hon'ble High Court	
5181200 Shares of Rs. 1/- each	<u>51.81</u>
Effective Reduction of Share Capital	<u>466.31</u>

The balance of Rs. 466.31 Lakhs arising from reduction of share capital has been adjusted through Debit Balance of Retained Earnings.

4. The Company has accumulated losses and its net worth has been fully eroded and, the Company's current liabilities exceeded its current assets as at the balance sheet date. Hence, the financial statements have been prepared after making necessary adjustments to the recorded assets and liabilities where have been written off in view to inappropriateness of the fundamental accounting assumption of 'Going Concern'.
5. 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.
6. Previous year period figures have been rearranged and regrouped wherever necessary to make them comparable with current period figures.
7. The results will be available on the Company's website [www.bjduplexboards.com](http://www.bjduplexboards.com) and the stock exchange website of BSE Limited [www.bseindia.com](http://www.bseindia.com).
8. The above results were reviewed and recommended by the Audit Committee and approved by the Board of Director at their meeting held on 27<sup>th</sup> May, 2019.

Place : New Delhi

Date: 27<sup>th</sup> May, 2019





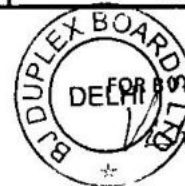
**B J DUPLEX BOARDS LIMITED**

Registered Office: H.NO.83, Top Floor,Chawri Bazar, DELHI-110006

CIN:L21090DL1995PLC066281

Statement of Assets And Liabilities		(Rs. In Lakh)	
		As at 31-March-19	As at 31-March-18
Particulars		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non- Current Assets</b>		
	Property, Plant and Equipment	-	-
	Capital work in progress	-	-
	Intangible Assets	-	-
	Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	-	-
	iii) Loans and Advances	-	-
	iv) Others	1.25	1.25
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	-	-
		<b>1.25</b>	<b>1.25</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	-	-
	Financial Assets		
	i) Trade Receivables	-	-
	ii) Cash and Cash equivalents	1.59	1.34
	iii) Other Bank Balances	1.60	-
	iv) Short-term Loans and Advances	-	-
	v) Others	0.20	0.43
	Current Tax Assets (Net)	0.50	-
	Other current assets	-	-
		<b>3.89</b>	<b>1.77</b>
	<b>Total Assets</b>	<b>5.14</b>	<b>3.02</b>
<b>B</b>	<b>EQUITY AND LIABILITY</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share Capital	37.66	503.97
	Other Equity	(105.21)	(561.79)
	<b>Total Equity</b>	<b>(67.55)</b>	<b>(57.82)</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non- current liabilities</b>		
	Financial Liabilities		
	i) Long Term Borrowings	-	-
	ii) Other Financial Liabilities	-	-
	Provisions	-	-
	Other Long Term Liabilities	-	-
	<b>Total Non- Current liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current liabilities</b>		
	Financial Liabilities		
	i) Short Term Borrowings	54.33	42.52
	ii) Trade payables		
	(1) Total outsatndng dues of micro, small and medium enterprises		
	(2) Total outsatndng dues of creditors other than micro, small and medium enterprises	1.78	1.78
	iii) Other financial liabilities	2.91	2.31
	Other Current liabilities	13.67	13.62
	Provisions	-	-
	Current Tax Liabilities (net)	-	0.61
		<b>72.69</b>	<b>60.83</b>
	<b>Total Equity and Liabilities</b>	<b>5.14</b>	<b>3.02</b>

Place : New Delhi  
Date : 27th May,2019



B J Duplex Boards Limited

Director