



Triplewall Containers Limited

Date: November 14th, 2022

To,

The Corporate Relationship Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra, Mumbai- 400051 MH

NSE SCRIP CODE: BBTCL

SUB: OUTCOME OF THE BOARD MEETING.

Dear Sir/ Madam,

Pursuant to Regulation 30 read with Schedule III part A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the meeting of the Board of Directors of the Company was held on Monday, November 14th 2022 commenced at 3.00 PM and concluded at 05:30 PM at the Corporate Office of the Company, wherein the following business transaction has been approved by the Board of Directors:

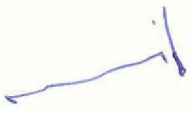
- Considered & approved the Unaudited Standalone and Consolidated Financial Results for the half year ended on 30th September, 2022 along with the Limited review Report.

We attach herewith Unaudited Standalone and Consolidated Financial Results for the half-year ended on 30th September, 2022 in the prescribed format together with notes duly signed by the Managing Director of the Company and Limited Review Report dated 14th November, 2022 of the Statutory Auditor of the Company.

We request you to kindly take note of the above on records.

Thanking you,
Yours faithfully,

FOR B&B TRIPLEWALL CONTAINERS LIMITED


MANISH KUMAR GUPTA
Managing Director



Registered Office & Unit-I
B&B Triplewall Containers Ltd.
Sy.No. 263/2/3, Marsur Madiwal Village
Kasaba Hobli Anekal Taluk, Bangalore - 562106
E-mail: mail@boxandboard.in
Ph: +91 88702 13555
CIN. : L21015KA2011PLC060106

Corporate Office & Unit-III
B&B Triplewall Containers Ltd.
Survey No.75/1A2, 75/1B1, 73/2A,
Thiyagarasanapalli Village,
Shoolagiri Taluk, Krishnagiri District - 635 117
Ph: +91 88702 10555
E-mail: info@boxandboard.in

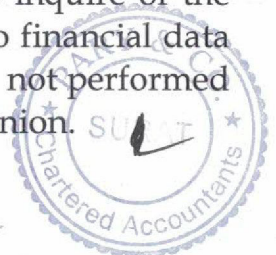


Independent Auditor's Limited Review Report on the Half year and year to Date Unaudited Standalone Financial Results of B&B Triplewall Containers Limited for the Half year ended 30th September,2022 and Year to date from 1st April,2022 to 30th September,2022 pursuant to the Regulation 33 of SEBI {Listing Obligations and Disclosure Requirements} Regulations,2015

To,

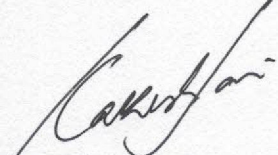
**The Board of Directors
B&B Triplewall Containers Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **B&B Triplewall Containers Limited** (the "Company") for the Half year ended 30th September,2022 and Year to date from 1st April,2022 to 30th September,2022 (the "Statement") attached herewith being submitted by the company pursuant to the Requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Regulations"), as amended.
2. This statement is which is the responsibility of the company management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 on "Interim Financial Reporting", as 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. 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 financial statements are free of material misstatement. A review is limited primarily to inquire of the company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.




4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the companies Act, 2013, as amended, read with the relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of regulations 33 of the SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015, read with SEBI Circular No. CIR\CFD\FAC\62\2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PARY & CO.
Chartered Accountants
FRN - 007288C


CA Rakesh Kumar Jain
Partner
Membership No.: 106109



Date: 14th November 2022
Place: Surat
UDIN: 22106109BDBYYY8668

B&B TRIPLEWALL CONTAINERS LIMITED			
Registered Office: Sy.No. 263/2/3, Marsur Madiwal Village, Kasaba Hobli, Anekal Taluk, Bengaluru - 562106			
CIN: L21015KA2011PLC060106			
Standalone Statement of Assets and Liabilities			
(Rs. in Lakhs)			
Particulars	As at Sept 30,	As at March	As at Sep 30
	2022	31, 2022	2021
	Un Audited	Audited	Un Audited
I ASSETS			
Non Current Assets			
Property, plant & Equipment	6,115.94	5,372.34	5,442.84
Capital Work in Progress	693.86	724.46	52.49
Investment in Property	78.47	81.13	84.06
Other Intangibles Assets	43.46	46.22	50.29
Financial Assets			
Other Non Current Assets	3,001.96	1,108.51	597.28
Current Assets			
Inventories	5,589.95	5,024.38	4,823.09
Financial Assets			
-Trade receivables	5,520.87	5,071.25	3,681.16
-Cash and Cash Equivalents	10.06	6.15	6.20
-Bank balances other than above	28.92	28.22	22.93
-Current Loans and Advances	106.39	234.44	227.39
Other Current Assets	354.76	332.90	231.92
TOTAL - ASSETS	21,544.65	18,030.00	15,219.66
II EQUITY AND LIABILITIES			
Equity			
-Equity share capital	2,051.12	2,051.12	2,051.12
-Other Equity	7,371.94	6,790.98	5,648.35
LIABILITIES			
Non-current Liabilities			
Financial Liabilities			
-Non Current Borrowings	3,678.83	2,641.13	1,922.32
-Other Non current financial liabilities	28.79	28.78	47.15
Provisions	5.73	19.77	
Deferred tax liabilities (net)	50.93	56.47	95.31
Other Non Current Liabilities	9.64	9.64	10.61
Current Liabilities			
Financial Liabilities			
-Current Borrowings	3,743.87	3,209.47	1,816.98
-Trade Payables			
a) Total Outstanding dues of micro enterprise and small enterprise	-		-
b) Total Outstanding dues of creditors other than micro and small enterprise	3,734.31	2,521.15	2,605.36
-Other Financial liabilities	140.96	1.23	102.51
Other current Liabilities	698.01	505.05	622.33
Current Tax Liabilities (Net)	30.51	195.21	297.63
TOTAL - LIABILITIES	21,544.65	18,030.00	15,219.66
for and on behalf of the Board			
B&B TRIPLEWALL CONTAINERS LIMITED			
			
Manish Kumar Gupta Managing Director (DIN 03568502) Bangalore Date : 14/11/2022			

B&B Triplewall Containers Limited
REGD. OFFICE :- Sy.No. 263/2/3, Marsur Madiwal Village, Kasaba Hobli, Anekal Taluk, Bengaluru - 562106
CIN: L21015KA2011PLC060106
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND PERIOD ENDED 30 SEPTEMBER 2022
(All amounts in Indian Rupees, unless otherwise stated)

(Rs. in Lakhs)

S No.	PARTICULARS	Half Year Ended		Year Ended	
		Unaudited 30-Sep-22	Audited 31-Mar-22	Unaudited 30-Sep-21	Audited 31-Mar-22
1	Income				
	(a) Revenue from Operation	17,077.20	15,979.52	15,280.65	31,260.17
	(b) Other Income	43.40	35.23	38.10	73.33
	Total Income	17,120.60	16,014.75	15,318.75	31,333.50
2	Expenses :				
	(a) Cost of material consumed	12,850.73	11,447.43	11,055.40	22,502.83
	(b) Purchase of Stock-in-trade		-	-	
	(c) Change in inventory of finished goods, work in progress and stock in trade	124.85	182.13	(366.76)	(184.63)
	(d) Employees benefits expense	982.25	835.52	832.12	1,667.64
	(e) Finance Cost	309.01	247.01	224.06	471.07
	(f) Depreciation and Amortisation expense	414.72	406.66	397.93	804.59
	(g) Other Expenses	1,370.50	1,366.12	1,447.21	2,813.33
	Total Expenses	16052.06	14,484.87	13,589.96	28,074.83
3	Profit Before Tax (1-2)	1,068.54	1,529.88	1,728.79	3,258.67
4	Tax Expense:				
	Current tax expenses related to current year	287.95	424.55	449.00	873.55
	Current tax expenses related to Prior Year		-	-	-
	Deferred Tax	(5.54)	(38.84)	(20.05)	(58.89)
5	Profit/ (Loss) for the Period (PAT) 3-4	786.12	1,144.17	1,299.84	2,444.01
6	Other Comprehensive Income (Net of Tax)				
	Income Tax Relating to Items that will not be reclassified to Profit or Loss	-	0.53	-	0.53
i	Remeasurement of net defined benefit plans	-	(2.11)		(2.11)
ii	Income Tax relating to remeasurement of net defined benefit plans	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	-	(1.58)	-	(1.58)
7	Total Comprehensive Income for the period	786.12	1,142.59	1,299.84	2,442.42
8	Paid Up equity share capital (Face/Paid up value of Rs. 10)	2,051.12	2,051.12	2,051.12	2,051.12
9	Earnings per Equity Share - After extraordinary items (not annualised):				
	Basic and Diluted Earnings Per Share (EPS)	3.83	5.57	6.34	11.91

for and on behalf of the Board

B&B TRIPLEWALL CONTAINERS LIMITED


Manish Kumar Gupta
Managing Director
(DIN 03568502)
Bangalore
Date : 14/11/2022



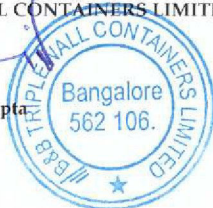
B&B Triplewall Containers Limited
REGD. OFFICE :- Sy.No. 263/2/3, Marsur Madiwal Village, Kasaba Hobli, Anekal Taluk, Bengaluru - 562 106
CIN: L21015KA2011PLC060106

Unaudited standalone Cash Flow Statement for the Half year and Period ended September 30, 2022
(Rs. in Lakhs)

Particulars	For the Period ended Sep 30, 2022	For the year ended March 31, 2022	For the Period ended Sep 30, 2021
Cash Flow from operating activities		-	
Profit/(Loss) after tax	786.12	2,444.00	1,299.84
Adjustments for non-cash items:			-
Depreciation / Amortization	414.72	804.59	397.93
Loss on sale of fixed assets	(8.46)		-
Interest Expenses	309.01	471.07	224.06
Rental Income	(29.54)	(58.65)	(29.09)
Interest Income	(2.42)	(3.35)	(1.71)
Provision for Gratuity	16.00		-
Provision for Income Tax	282.41	814.66	428.95
Ind As Transition Adjustment	-	(1.58)	-
Operating Profit before working capital changes	1,767.86	4,470.74	2,319.97
Movements in working Capital :			
(Decrease) / Increase in Trade Payables	1,213.24	215.45	299.74
(Decrease) / Increase Other Financial liabilities	139.73	(3.78)	87.07
(Decrease) / Increase in other current liabilities	192.96	6.58	123.40
(Decrease) / Increase in Non Current Provisions	(14.04)	3.49	(16.23)
(Decrease) / Increase in Lease Liability	-	1.83	20.20
(Decrease) / Increase in Other Non current liabilities	0.01	(1.93)	(0.96)
Decrease / (Increase) in Other Non-current assets	(1,893.45)	(877.11)	(265.87)
Decrease / (Increase) in inventories	(565.57)	(1,279.26)	(1,077.98)
Decrease / (Increase) in trade receivables	(449.62)	(1,231.10)	158.98
Decrease / (Increase) in Other Bank balances	(0.70)	(5.72)	(0.43)
Decrease / (Increase) in Loans and Advances		-	(27.38)
Decrease / (Increase) in Current Loans and Advances	48.19	104.85	111.90
Decrease / (Increase) in Other current assets	(21.86)	57.08	158.07
Cash generated from / (used in) Operations	416.75	1,461.13	1,890.49
Direct Taxes Paid (Net of Refunds)	257.44	677.81	223.47
Net cash flow from / (used in) operating activities(A)	159.31	783.33	1,667.02
Cash Flow from investing activities		-	
Purchase of Fixed Assets	(1,193.96)	(1,269.15)	(268.00)
Sale of Fixed Assets	18.36		-
Rental Income	29.54	58.65	29.09
Interest Income	2.42	3.35	1.71
Net cash flow from / (used in) investing activities (B)	(1,143.64)	(1,207.15)	(237.20)
Cash Flows from financing activities			
Increase (Decrease) in Long Term Borrowings	1,037.72	518.86	(199.92)
Increase (Decrease) in Working Capital Borrowings	534.65	474.23	(907.57)
Investment In Shares	(70.00)		
Interest Expense	(309.01)	(471.07)	(224.06)
Proposed Dividend Paid Thereon	(205.11)	(102.56)	(102.56)
Net cash flow from / (used in) financing activities (C)	988.25	419.46	(1,434.11)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	3.91	(4.36)	(4.29)
Cash and cash equivalents at the beginning of the year	6.15	10.51	10.51
Cash and Cash Equivalents at the end of the year	10.06	6.15	6.22
Components of Cash and Cash Equivalents			
Cash on Hand	9.97	6.06	6.12
With Banks			-
In deposit accounts with original maturity of less than 3 months	0.10	0.09	0.10
Total Cash and Cash Equivalents	10.06	6.15	6.22

for and on behalf of the Board
B&B TRIPLEWALL CONTAINERS LIMITED

Manish Kumar Gupta
 Managing Director
 (DIN 03568502)
 Place : Bangalore
 Date : 14/11/2022



Additional Disclosure as per Clause 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Standalone Ratios Report for The Half year and Period ended September 30, 2022

(Rs. in Lakhs)

SL No	Particulars	Qtr. ending/ Current year ended Sep 2022 (Stand Alone)	Corresponding Qtr. for the previous year ended Sep 2021 (Stand Alone)	Previous year ended Mar 2022 (Stand Alone)
1.	Total Income from Operations	17,077.20	15,280.65	31,260.17
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1,068.54	1,728.79	3,258.67
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	1,068.54	1,728.79	3,258.67
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	786.12	1,299.84	2,444.01
5.	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	786.12	1,299.84	2,442.42
6.	Paid up Equity Share Capital	205.11	205.11	205.11
7.	Reserves (excluding Revaluation Reserve)	7,371.94	5,648.35	6,790.98
8.	Securities Premium Account	2086.15	2086.15	2086.15
9.	Net worth	9,423.06	7,699.47	8842.1
10.	Outstanding Redeemable Preference Shares@1000 Each	5467 Shares	5467 Shares	5467 Shares
	Ratios			
11.	Debt Equity Ratio	0.79	0.49	0.66
12.	Earnings Per Share (of Rs. /- each) (for continuing and discontinued operations) -			
	1. Basic:	3.83	6.34	11.91
	2. Diluted	3.83	6.34	11.91
13.	Capital Redemption Reserve	-	-	-
14.	Debenture Redemption Reserve	-	-	-
15.	Debt Service Coverage Ratio	7.63	9.79	9.65
16.	Interest Service Coverage Ratio	5.80	10.49	9.63
17.	Current Ratio(Current Assets/Current Liabilities)	1.39	1.65	1.66
18.	Long term debt to working capital;(Long Term Borrowings/Working Capital)	1.13	0.54	0.62
19.	Bad debts to Account receivable ratio;(Bad Debts/Average Trade Receivables)	-	-	-
20.	Current liability ratio(Current Liabilities/Total Liabilities)	0.69	0.72	0.70
21.	Total debts to Total assets;(Long Term Borrowings+Short Term Borrowings/Total Assets)	0.35	0.25	0.33
22.	Debtors turnover(Total Sale of Products and Services/Debtors)(Annualized)	6.19	8.30	6.16



NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS FOR FIRST THE HALF-ENDED 30TH SEPTEMBER 2022

1. The unaudited Standalone Financial results have been reviewed and recommended by the audit committee at its meeting held on 14th November 2022 and approved by the Board of Directors at its board meeting held on 14th November 2022.
2. The above Financial Statements are prepared in accordance with accounting standards as issued by the institute of Chartered Accountants of India and as specified in section 133 of the Companies Act, 2013 and the relevant rules thereof and in accordance with regulation 33 of SEBI (Listing Obligation and Disclosure requirement) Regulation 2015. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure requirement) Regulation 2015 has been completed by Statutory Auditors who has expressed an unqualified opinion.
3. IND AS 108 "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
4. Earnings per share for the six months ended 30 September 2022, 31 March 2022 and 30 September 2021, have been calculated for six months and are not annualised.
5. The above unaudited Standalone Financial results have been prepared in accordance with the guidelines and accounting standards as issued by the Securities and Exchange Board of India (SEBI) and the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013.
6. As per requirements of regulation 33 of the Securities and Exchange Board of India, the company is required to publish standalone unaudited financial results. Investors can view the standalone unaudited financial results of the company for the half year ended on September 30, 2022 on the Company's website www.boxandboard.in or on www.nseindia.com, the website of National Stock Exchange (NSE).

For and on behalf of the Board
B&B Triplewall Containers Limited



Manish Kumar Gupta
Managing Director
DIN: 03568502
Place: Bangalore
Date: 14th November 2022



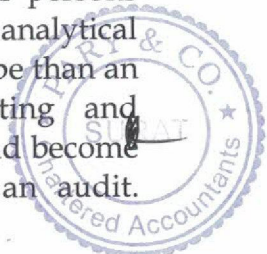


Independent Auditor's Limited Review Report on the Half year and year to Date Unaudited Consolidated Financial Results of B&B Triplewall Containers Limited for the Half year ended 30th September,2022 and Year to date from 1st April,2022 to 30th September,2022 pursuant to the Regulation 33 of SEBI {Listing Obligations and Disclosure Requirements} Regulations,2015

To,

**The Board of Directors
B&B Triplewall Containers Limited**

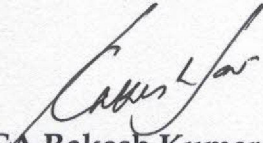
1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **B&B Triplewall Containers Limited** (the "Holding Company") and **B and B Colour Cartons Private Limited** (The Subsidiary Company) for the Half year ended 30th September,2022 and Year to date from 1st April,2022 to 30th September,2022 (the "Statement") attached herewith being submitted by the company pursuant to the Requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Regulations"), as amended.
2. The Holding Company's Management is responsible for 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in **Annexure I** to the auditor's review report.
5. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results Prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the companies Act, 2013, as amended, read with the relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of regulations 33 of the SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015, read with SEBI Circular No. CIR\CFD\FAC\62\2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PARY & CO.
Chartered Accountants
FRN - 007288C


CA Rakesh Kumar Jain
Partner
Membership No.: 106109



Date: 14th November 2022
Place: Surat
UDIN : 22106109BDBXMQ7216



Annexure 1 to the Auditors Review report

Name of the Holding Company

1. B&B Triplewall Containers Limited

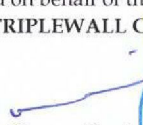

Name of the subsidiary Company

1. B and B Colour Cartons Private Limited

B&B TRIPLEWALL CONTAINERS LIMITED			
Registered Office: Sy.No. 263/2/3, Marsur Madiwal Village, Kasaba Hobli, Anekal Taluk, Bengaluru - 562 106			
CIN: L21015KA2011PLC060106			
Consolidated Statement of Assets and Liabilities			
			(Rs. in Lakhs)
Particulars	As at Sept 30, 2022	As at March 31, 2022	As at Sep 30 2021
	Consolidated Un Audited	Standalone Audited	Standalone Un Audited
I ASSETS			
Non Current Assets			
Property, plant & Equipment	6,115.94	5,372.34	5,442.84
Capital Work in Progress	694.30	724.46	52.49
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Other Intangibles Assets	43.46	46.22	50.29
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Other Non Current Assets	3,290.30	1,108.51	597.28
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Financial Assets			
-Trade receivables	5,520.87	5,071.25	3,681.16
-Cash and Cash Equivalents	26.90	6.15	6.20
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-Current Loans and Advances	106.39	234.44	227.39
Other Current Assets	356.94	332.90	231.92
TOTAL - ASSETS	21,852.44	18,030.00	15,219.66
II EQUITY AND LIABILITIES			
Equity			
-Equity share capital	2,051.12	2,051.12	2,051.12
-Other Equity	7,371.71	6,790.98	5,648.35
-Non Controlling Interest	29.85		
LIABILITIES			
Non-current Liabilities			
Financial Liabilities			
-Non Current Borrowings	3,957.08	2,641.13	1,922.32
-Other Non current financial liabilities	28.79	28.78	47.15
Provisions	5.73	19.77	-
Deferred tax liabilities (net)	50.93	56.47	95.31
Other Non Current Liabilities	9.64	9.64	10.61
Current Liabilities			
Financial Liabilities			
-Current Borrowings	3,743.87	3,209.47	1,816.98
-Trade Payables			
a) Total Outstanding dues of micro enterprise and small enterprise			-
b) Total Outstanding dues of creditors other than micro and small enterprise	3,734.31	2,521.15	2,605.36
-Other Financial liabilities	140.96	1.23	102.51
Other current Liabilities	698.05	505.05	622.33
Current Tax Liabilities (Net)	30.39	195.21	297.63
TOTAL - LIABILITIES	21,852.44	18,030.00	15,219.66
for and on behalf of the Board			
B&B TRIPLEWALL CONTAINERS LIMITED			
 			
Manish Kumar Gupta Managing Director (DIN 03568502) Bangalore Date : 14/11/2022			

Note:

- 1 The only subsidiary **B and B Colour Cartons Private Limited** was incorporated on 09-05-2022, Hence the results of the half year ending 30.9.2022 has been consolidated with the results of this subsidiary . The earlier periods had no subsidiary

B&B Triplewall Containers Limited REGD. OFFICE :- Sy.No. 263/2/3, Marsur Madiwal Village, Kasaba Hobli, Anekal Taluk, Bengaluru - 562106 CIN: L21015KA2011PLC060106 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND PERIOD ENDED 30 SEPTEMBER 2022 (All amounts in Indian Rupees, unless otherwise stated)					
(Rs. in Lakhs)					
S No.	PARTICULARS	Half Year Ended			Year Ended
		Consolidated	Standalone	Standalone	Standalone
		Unaudited 30-Sep-22	Audited 31-Mar-22	Unaudited 30-Sep-21	Audited 31-Mar-22
1	Income				
	(a) Revenue from Operation	17,077.20	15,979.52	15,280.65	31,260.17
	(b) Other Income	43.40	35.23	38.10	73.33
	Total Income	17,120.60	16,014.75	15,318.75	31,333.50
2	Expenses :				
	(a) Cost of material consumed	12,850.73	11,447.43	11,055.40	22,502.83
	(b) Purchase of Stock-in-trade		-	-	
	(c) Change in inventory of finished goods, work in progress and stock in trade	124.85	182.13	(366.76)	(184.63)
	(d) Employees benefits expense	982.25	835.52	832.12	1,667.64
	(e) Finance Cost	309.04	247.01	224.06	471.07
	(f) Depreciation and Amortisation expense	414.72	406.66	397.93	804.59
	(g) Other Expenses	1,370.97	1,366.12	1,447.21	2,813.33
	Total Expenses	16052.56	14,484.87	13,589.96	28,074.83
3	Profit Before Tax (1-2)	1,068.04	1,529.88	1,728.79	3,258.67
4	Tax Expense:				
	Current tax expenses related to current year	287.83	424.55	449.00	873.55
	Current tax expenses related to Prior Year	-	-	-	-
	Deferred Tax	(5.54)	(38.84)	(20.05)	(58.89)
5	Profit/ (Loss) for the Period (PAT) 3-4	785.75	1,144.17	1,299.84	2,444.01
6	Other Comprehensive Income (Net of Tax)				
	Income Tax Relating to Items that will not be reclassified to Profit or Loss	-	0.53	-	0.53
i	Remeasurement of net defined benefit plans	-	(2.11)	-	(2.11)
ii	Income Tax relating to remeasurement of net defined benefit plans	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	-	(1.58)	-	(1.58)
7	Total Comprehensive Income for the period	785.75	1,142.59	1,299.84	2,442.42
	-Owners of the Company	785.90	1,142.59	1,142.59	1,142.59
	-Non Controlling Interest	(0.15)	-	-	-
8	Paid Up equity share capital (Face/Paid up value of Rs. 10)	2,051.12	2,051.12	2,051.12	2,051.12
9	Earnings per Equity Share - After extraordinary items (not annualised):	3.83	5.58	6.34	11.92
	Basic and Diluted Earnings Per Share (EPS)	3.83	5.58	6.34	11.92
for and on behalf of the Board B&B TRIPLEWALL CONTAINERS LIMITED  Manish Kumar Gupta Managing Director (DIN 03568502) Bangalore Date : 14/11/2022 					

Note:

1 The only subsidiary **B and B Colour Cartons Private Limited** was incorporated on 09-05-2022, Hence the results of the half year ending 30.9.2022 has been consolidated with the results of this subsidiary. The earlier periods had no subsidiary

B&B Triplewall Containers Limited
REGD. OFFICE :- Sy.No. 263/2/3, Marsur Madiwal Village, Kasaba Hobli, Anekal Taluk, Bengaluru - 562 106
CIN: L21015KA2011PLC060106

Unaudited Consolidated Cash Flow Statement for the Half year and Period ended September 30, 2022

(Rs. in Lakhs)

Particulars	For the Period	For the year	For the Period
	ended Sep 30, 2022	ended March 31, 2022	ended Sep 30, 2021
	Consolidated	Standalone	Standalone
Cash Flow from operating activities			
Profit/(Loss) after tax	785.75	2,444.00	1,299.84
Adjustments for non-cash items:			
Depreciation / Amortization	414.72	804.59	397.93
Loss on sale of fixed assets	(8.46)	-	-
Interest Expenses	309.04	471.07	224.06
Rental Income	(29.54)	(58.65)	(29.09)
Interest Income	(2.42)	(3.35)	(1.71)
Provision for Gratuity	16.00	-	-
Provision for Income Tax	282.29	814.66	428.95
Ind As Transition Adjustment	-	(1.58)	-
Operating Profit before working capital changes	1,767.39	4,470.74	2,319.97
Movements in working Capital :			
(Decrease) / Increase in Trade Payables	1,213.16	215.45	299.74
(Decrease) / Increase Other Financial Liabilities	139.73	(3.78)	87.07
(Decrease) / Increase in other current liabilities	193.00	6.58	123.40
(Decrease) / Increase in short-term provisions	14.04	3.49	(16.23)
(Decrease) / Increase in Non Current Provisions	-	1.83	20.20
(Decrease) / Increase in Other Non current financial liabilities	0.01	(1.93)	(0.96)
Decrease / (Increase) in Other Non-current assets	(2,329.39)	(877.11)	(265.87)
Decrease / (Increase) in inventories	(565.57)	(1,279.26)	(1,077.98)
Decrease / (Increase) in trade receivables	(449.62)	(1,231.10)	158.98
Decrease / (Increase) in Other Bank balances	(0.70)	(5.72)	(0.43)
Decrease / (Increase) in Loans and Advances	-	-	(27.38)
Decrease / (Increase) in Current Loans and Advances	128.05	104.85	111.90
Decrease / (Increase) in Other current assets	(24.04)	57.08	158.07
Cash generated from/ (used in) Operations	86.06	1,461.13	1,890.49
Direct Taxes Paid (Net of Refunds)	257.44	677.81	223.47
Net cash flow from/ (used in) operating activities(A)	(171.38)	783.33	1,667.02
Cash Flow from investing activities			
Purchase of Fixed Assets	(1,194.39)	(1,269.15)	(268.00)
Sale of Fixed Assets	18.36	-	-
Rental Income	29.54	58.65	29.09
Interest Income	2.42	3.35	1.71
Net cash flow from/ (used in) investing activities (B)	(1,144.08)	(1,207.15)	(237.20)
Cash Flows from financing activities			
Increase (Decrease) in Long Term Borrowings	1,315.95	518.86	(199.92)
Increase (Decrease) in Working Capital Borrowings	534.40	474.23	(907.57)
Interest Expense	(309.04)	(471.07)	(224.06)
Proposed Dividend Paid Thereon	(205.10)	(102.56)	(102.56)
Net cash flow from/ (used in) financing activities (C)	1,336.21	419.46	(1,434.10)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	20.75	(4.36)	(4.29)
Cash and cash equivalents at the beginning of the year	6.15	10.51	10.51
Cash and Cash Equivalents at the end of the year	26.90	6.15	6.22
Components of Cash and Cash Equivalents			
Cash on Hand	9.97	6.06	6.12
With Banks	-	-	-
In deposit accounts with original maturity of less than 3 months	16.93	0.09	0.10
Total Cash and Cash Equivalents	26.90	6.15	6.22

for and on behalf of the Board
B&B TRIPLEWALL CONTAINERS LIMITED

Manish Kumar Gupta
Managing Director
(DIN 03568502)
Place : Bangalore
Date : 14/11/2022



Note:

1.The only subsidiary **B and B Colour Cartons Private Limited** was incorporated on 09-05-2022,Hence the results of the half year ending 30.9.2022 has been consolidated with the results of this subsidiary . The earlier periods had no subsidiary

Additional Disclosure as per Clause 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Consolidated Ratios Report for The Half year and Period ended September 31, 2022

(Rs. in Lakhs)


SL No	Particulars	Qtr. ending/ Current year ended Sep 2022 (Consolidated)	Corresponding Qtr. for the previous year ended Sep 2021 (Stand Alone)	Previous year ended Mar 2022 (Stand Alone)
1.	Total Income from Operations	17,077.20	15,280.65	31,260.17
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1,068.04	1,728.79	3,258.67
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	1,068.04	1,728.79	3,258.67
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	785.75	1,299.84	2,444.01
5.	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	785.75	1,299.84	2,442.42
6.	Paid up Equity Share Capital	205.11	205.11	205.11
7.	Reserves (excluding Revaluation Reserve)	7,371.71	5,648.35	6,790.98
8.	Securities Premium Account	2086.15	2086.15	2086.15
9.	Net worth	9,422.84	7,699.47	8842.1
10.	Outstanding Redeemable Preference Shares@1000 Each	5467 Shares	5467 Shares	5467 Shares
Ratios				
11.	Debt Equity Ratio	0.82	0.49	0.66
12.	Earnings Per Share (of Rs. /- each) (for continuing and discontinued operations) -			
	1. Basic:	3.83	6.34	11.91
	2. Diluted	3.83	6.34	11.91
13.	Capital Redemption Reserve	-	-	-
14.	Debenture Redemption Reserve	-	-	-
15.	Debt Service Coverage Ratio	8.85	9.79	9.65
16.	Interest Service Coverage Ratio	5.80	10.49	9.63
17.	Current Ratio(Current Assets/Current Liabilities)	1.39	1.65	1.66
18.	Long term debt to working capital.(Long Term Borrowings/Working Capital)	1.21	0.54	0.62
19.	Bad debts to Account receivable ratio;(Bad Debts/Average Trade Receivables)	-	-	-
20.	Current liability ratio(Current Liabilities/Total Liabilities)	0.67	0.72	0.70
21.	Total debts to Total assets;(Long Term Borrowings+Short Term Borrowings/Total Assets)	0.35	0.25	0.33
22.	Debtors turnover(Total Sale of Products and Services/Debtors)(Annualized)	3.09	8.30	6.16



NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR FIRST THE HALF-ENDED 30TH SEPTEMBER 2022

1. The unaudited Consolidated Financial results have been reviewed and recommended by the audit committee at its meeting held on 14th November 2022 and approved by the Board of Directors at its board meeting held on 14th November, 2022.
2. The above Financial Statements are prepared in accordance with accounting standards as issued by the institute of Chartered Accountants of India and as specified in section 133 of the Companies Act, 2013 and the relevant rules thereof and in accordance with regulation 33 of SEBI (Listing Obligation and Disclosure requirement) Regulation 2015. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure requirement) Regulation 2015 has been completed by Statutory Auditors who has expressed an unqualified opinion.
3. IND AS 108 "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
4. Earnings per share for the six months ended 30 September 2022, 31 March 2022 and 30 September 2021, have been calculated for six months and are not annualised.
5. The above unaudited Consolidated Financial results have been prepared in accordance with the guidelines and accounting standards as issued by the Securities and Exchange Board of India (SEBI) and the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013.
6. As per requirements of regulation 33 of the Securities and Exchange Board of India, the company is required to publish Consolidated unaudited financial results. Investors can view the Consolidated unaudited financial results of the company for the half year ended on September 30, 2022 on the Company's website www.boxandboard.in or on www.nseindia.com, the website of National Stock Exchange (NSE).
7. The Previous Year Figures Have Been Regrouped/Reclassified Wherever Necessary to confirm to current Period's Presentation.

For and on behalf of the Board
B&B Triplewall Containers Limited


Manish Kumar Gupta
Managing Director

DIN: 03568502

Place: Bangalore

Date: 14th November 2022

