



Triplewall Containers Limited

Date: August 30, 2025

To,

Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.

National Stock Exchange of India Limited,
Exchange Plaza 5th Floor
Plot No. C/1, G Block Bandra - Kurla Complex
Bandra (E), Mumbai - 400051

BSE Scrip Code: 543668

NSE Scrip Code: BBTCL

Subject: Intimation under Regulation 30 of SEBI (LODR) Regulations, 2015 – Clarification regarding applicability of Cost Records and Audit

Dear Sir/Ma'am,

We are writing in reference to the Corporate Announcement filed in accordance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, dated August 14, 2024.

Pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby submit that the Board of Directors ("the Board") of the Company in its meeting held on August 30, 2025 noted a clarification with respect to the applicability of the Companies (Cost Records and Audit) Rules, 2014.

The Company is engaged in the Paper and Paper Products industry, with business divisions involved in the manufacturing of corrugated boxes and boards as well as the manufacturing of Kraft Paper, which falls under CETA Code 4804 (*Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803*).

As per the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, it has been specified that, for the purpose of sub-section (1) of Section 148 of the Companies Act, 2013, the class of companies engaged in the production of goods or provision of services as listed under the Non-Regulated Sectors are required to maintain cost records and undergo cost audit.

In particular, as per Rule 3 (B) of the said Rules, Companies falling under Serial No. 28 – *Pulp and Paper* – and engaged in activities covered under Customs Tariff Act Heading 4701 to 4704 and 4801 to 4802 are liable to maintain cost records and undergo cost audit.

Our Company is engaged in the manufacture of Kraft paper, which fall under CETA Heading 4804. Since this heading does not fall within the scope of the aforesaid Serial No. 28, we confirm that our Company is not covered under the Cost Records and Audit Rules. Accordingly, the requirements relating to the maintenance of cost records and cost audit are not applicable to us.

Registered Office:
B&B Triplewall Containers Limited
Sy. No. 263/2/3, Marsur Madiwal Village,
Kasaba Hobli, Anekal Taluk, Bangalore – 562106.
E-mail ID: mail@boxandboard.in | Ph.: 7353751661

Corporate Office:
B&B Triplewall Containers Limited
First Floor, 1090/N, Gayathri Towers, 18th Cross,
HSR Layout, Sector-3, Bangalore – 560102.
E-mail: cs@boxandboard.in | Ph.: 7353751669



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However, due to an inadvertent error, the Company had appointed M/s. Ghosh Sanjib & Co., Cost Accountants as Cost Auditor of the Company for the Financial Year 2024-25 and accordingly filed e-Form CRA-2 by erroneously mentioning CETA Heading 4802. Upon a detailed review, it has now been clarified that the said provisions are not applicable to our Company, and therefore, the appointment of the Cost Auditor stands as a mistaken compliance.

Further, since the provisions of Cost Records and Audit are not applicable to the Company, the requirement of filing Cost Audit Report in Form CRA-4 does not arise. Accordingly, CRA-4 cannot and shall not be filed by the Company for the Financial Year 2024-25.

The Board has taken the aforesaid matter on record, and the necessary clarification shall also be submitted to the Office of the Registrar of Companies.

The Board Meeting was commenced at 3:00 p.m. and concluded at 05:00 p.m.

The same is for your information and record please.

Thanking You,
Yours faithfully,

FOR B&B TRIPLEWALL CONTAINERS LIMITED

RAVI AGARWAL
Whole Time Director & CFO
DIN: 00636684

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