



6th February, 2025

Department of Corporate Services

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Security Code 533019

Dear Sir,

Sub: Integrated Filing (Financial) for the third quarter and nine months ended 31st December, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, we are submitting herewith the Integrated Filing (Financial) for the third quarter and nine months ended 31st December, 2024.

The above information is also being made available on the Company's website at www.simplex-group.com.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For **Simplex Papers Limited**

Bikash Singh
Company Secretary
& Compliance Officer

Encl.: a/a

CIN-L21010MH1994PLC078137

Registered Office: Om Shri Sai Bhavan, Balaghat Road, T Point, Gondia-441614

Corporate Office: 30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk,

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Khandelwal & Mehta LLP
Chartered Accountants
(LLP No. AA E - 3742)

Independent Auditor's Limited Review Report on Quarterly and Nine monthly Unaudited Financial Results of Simplex Papers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Simplex Papers Limited
Mumbai.

1. We have reviewed the accompanying statement of unaudited financial results of **Simplex Papers Limited** ("the Company") for the quarter and nine months ended **31st December, 2024** (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 Listing Regulation"),
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 thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. 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 causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of matter

We draw attention to the financial results for the quarter and nine months ended 31st December, 2024. The Company has accumulated losses and its net worth has been fully eroded. This indicates the existence of uncertainty that may cast doubt about the Company's ability to continue as a going concern. However as informed by the management and on the basis of projections submitted to us, the financial statements of the Company have been prepared on a going concern basis.

Our conclusion is not modified in respect of this matter.

For Khandelwal & Mehta LLP
Chartered Accountants
(Firm Regn.no.W100084)

SUNIL
LAKHMICHAND
KHANDELWAL

Digitally signed by SUNIL LAKHMICHAND KHANDELWAL
DN: cn=SUNIL LAKHMICHAND KHANDELWAL, o=K&M, email=sunil.khandelwal@khandelwal.com, c=IN
c=IN, o=K&M, email=sunil.khandelwal@khandelwal.com, c=IN
Date: 2025.02.05 11:56:54 +05'30'

S.L Khandelwal
(Partner)
Mem. No. 101388

Place : Mumbai
Date : 5th February, 2025.
UDIN : 25101388BMNVLT7109

SIMPLEX PAPERS LIMITED

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

Sr. No.	Particulars	(₹ In Lakhs)					
		Quarter ended			Nine months ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue from operation	-	-	-	-	-	-
2	Other income	0.30	0.35	0.69	1.13	1.03	1.65
3	Total income (1+2)	0.30	0.35	0.69	1.13	1.03	1.65
4	Expenses						
a)	Employee benefits expense	1.35	1.35	1.35	4.05	4.05	5.40
b)	Other expenses	2.37	3.58	4.55	8.81	14.45	16.99
	Total expenses	3.72	4.93	5.90	12.86	18.50	22.39
5	Loss before exceptional items and tax (3-4)	(3.42)	(4.58)	(5.21)	(11.73)	(17.47)	(20.74)
6	Exceptional items	-	-	-	-	32.18	32.18
7	Profit / (Loss) before tax (5+/-6)	(3.42)	(4.58)	(5.21)	(11.73)	14.71	11.44
8	Tax expense	-	-	-	-	-	-
	Current year taxes	-	-	-	-	-	-
9	Profit / (Loss) for the period (7+/-8)	(3.42)	(4.58)	(5.21)	(11.73)	14.71	11.44
10	Other comprehensive income / (expense) - (OCI) (net of tax)	-	-	-	-	-	-
11	Total comprehensive income / (expense) for the period (9+/-10)	(3.42)	(4.58)	(5.21)	(11.73)	14.71	11.44
12	Paid up equity share capital (face value of ₹ 1,000/- each)	300.14	300.14	300.14	300.14	300.14	300.14
13	Other equity excluding Revaluation Reserves						(1,489.93)
14	Basic and diluted earning per share (face value of ₹ 1,000/- each)*	(11.40)	(15.27)	(17.37)	(39.07)	49.02	38.11

* Not annualised, except year end Basic and Diluted EPS

Notes :

- The Unaudited Financial Results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 5th February, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and nine months ended 31st December, 2024.
- The Company has only one reportable segment viz. "Paper", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- Figures of the previous period have been regrouped, wherever necessary, to conform to the current period's presentation.

For Simplex Papers Limited

Shakhar
Shakhar R Singh
Chairman
DIN - 03357281

Place: Mumbai
Dated: 5th February, 2025



Registered Office : Om Shri Sai Bhavan, Balaghat Road, T Point, Gondia - 441614

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30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai - 400011

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable

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