

CHANDRA PRABHU INTERNATIONAL LIMITED



REGD. OFFICE : 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 ☎ 23516567 FAX : 91-11-23553698 E-mail : info@cpil.com Website : www.cpil.com
CIN L51909DL1984PLC019441

Date: August 08, 2019

THROUGH LISTING BSE PORTAL /MAIL

The Bombay Stock Exchange Limited

1st Floor, New Trading Ring,
Rotunda Building, PJ Towers,
Dalal Street, Fort,
Mumbai – 400 001
Ref: Scrip Code: 530309

Sub: Submission of Unaudited Financial Results (Standalone & Consolidated) (Provisional) and Limited Review Report (Standalone & Consolidated) for the First Quarter ended 30th June , 2019

Dear Sir/Madam,

In due compliance with Circular no. CIR/CFD/CMD/15/2015 Dated 30th November 2015 & CIR/CFD/FAC/62/2016 Dated 5th July 2016 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “the listing Regulations, 2015”), please find enclosed herewith the Unaudited Financial Results (Standalone & Consolidated) (Provisional) of the Company for the First Quarter ended 30th June, 2019 along with Limited Review Report (Standalone & Consolidated) thereon by the Statutory Auditors of the Company.

These Results as recommended by Audit Committee were reviewed, approved and taken on record by the Board of Directors of the Company in their meeting held on Thursday, August 08, 2019.

You are requested to take the same on your records and acknowledge the same.

Thanking You,

Yours Faithfully,

For CHANDRA PRABHU INTERNATIONAL LIMITED

Mansi Mehta

MANSI MEHTA

COMPANY SECRETARY & COMPLIANCE OFFICER





Review report to
The Board of Directors
Chandra Prabhu International Limited
14, Rani Jhansi Road
New Delhi - 110055

We have reviewed the accompanying standalone statement of unaudited financial results of **Chandra Prabhu International Limited** for the period ended 30.06.2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 inquiries of 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 08.08.2019
Place : New Delhi

For Mittal Garg Gupta & Co.
Chartered Accountants



Sanjay Kumar Gupta, FCA
Partner
M. No. 093321

PART - I

Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2019

Sl. No.	Particulars	Quarter ended			Year ended 31.03.2019
		30.06.2019	31.03.2019	30.06.2018	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	3,051.78	2,647.43	2,401.11	9042.46
2	Other Income (Net)	51.90	3.52	3.60	9.44
3	Total Income (1+2)	3,103.68	2,650.95	2,404.71	9,051.90
4	Expenses				
a)	Cost of materials consumed				
b)	Purchases of stock-in-trade	2,662.26	2,758.42	1,318.55	7231.14
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	273.86	(208.72)	847.69	1,046.25
d)	Employees benefits expense	9.89	12.00	13.76	56.61
e)	Financial Costs	19.62	35.27	27.09	87.57
f)	Depreciation and amortisation expense	2.61	3.74	3.41	13.98
g)	Other expenses	37.49	18.91	14.88	183.46
	Total Expenses	3,005.73	2,619.62	2,225.18	8,619.01
5	Profit / (Loss) before exceptional item and tax (3-4)	97.95	31.33	179.53	432.89
6	Exceptional Item Gain/(Loss)	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	97.95	31.33	179.53	432.89
8	Tax Expenses	22.04	3.46	52.11	89.02
9	Net Profit / (Loss) for the period (7-8)	75.91	27.87	127.42	343.87
10	Other comprehensive Income, net of income tax	-	(0.40)	-	(0.40)
11	Total Comprehensive Income for the period (9+10)	75.91	27.47	127.42	343.47
12	Paid-up equity share capital (Face value ` 10/- each)	369.80	369.80	369.80	369.80
13	Reserves excluding revaluation reserves	-	-	-	-
14	Earnings per share (of ` 10/- each)				
(a)	Basic (Not Annualised)	2.05	0.75	3.45	9.30
(b)	Diluted (Not Annualised)	2.05	0.75	3.45	9.30

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter ended 30th June, 2019**

Sl. No.	Particulars	Quarter ended			Year ended 31.03.2019
		30.06.2019	31.03.2019	30.06.2018	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)				
a	Segment - Rubber	56.38	54.72	262.44	549.02
b	Segment - Coal	2,660.68	2,277.43	1,311.12	6457.41
c	Segment - Agro Food Products	334.72	315.28	827.55	2036.03
d	Other Unallocable	51.90	3.52	3.60	9.44
	Net Sales/Income from operations	3,103.68	2,650.95	2,404.71	9,051.90
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)				
a	Segment - Rubber	(6.79)	14.10	(2.21)	-54.36
b	Segment - Coal	95.04	60.84	99.66	318.84
c	Segment - Agro Food Products	29.32	(8.35)	109.17	255.98
d	Other Unallocable	-	-	-	-
	Total	117.57	66.59	206.62	520.46
	Less : Finance Cost	19.62	35.26	27.09	87.57
	Total Profit / (Loss) before Tax	97.95	31.33	179.53	432.89
3	Capital Employed Segment Assets - Segment Liabilities				
	Synthetic Rubber	78.12	829.85	776.07	829.85
	Coal	767.59	318.78	99.66	318.78
	Agro Food Products	349.62	33.88	96.40	33.88
	Other Unallocable	63.09	-	148.13	-
	Total	1,258.42	1,182.51	1,120.26	1,182.51

Notes :

- These result has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 8th August, 2019.
- The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged in the business/trading of "Synthetic Rubber, Coal and Agro food products" and therefore, has three reportable segment in accordance with Ins AS 108 "operating segments" notified pursuant to Companies (Accounting Standards) Rules, 2015.
- During the quarter no investor's complaint was received and / or pending either at the beginning or at the end of the quarter.
- Previous periods figures have been re-grouped/recasted to confirm to current period's classification, wherever necessary to confirm to the current period presentation.

Place : New Delhi
Date : 8th August, 2019



Gajraj Jain
Chairman Cum Managing Director
DIN:00049199



Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Chandra Prabhu International Limited
14, Rani Jhansi Road
New Delhi - 110055

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s Chandra Prabhu International Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended **June 30, 2019** and for the period from 01.04.2019 to 30.06.2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended **June 30, 2018** and the corresponding period from 01.04.2018 to 30.06.2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity:

1. M/s. Alsan Rubber & Chemicals Private Limited - Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Our conclusion is not modified in respect of this matter.
7. We did review the interim financial statements of 6 branches included in the standalone unaudited interim financial results of the entities included in the Group, whose results reflect total assets of Rs 43.68 crores as at 30.06.2019 and total revenues of Rs. 31.04 crores total net profit after tax of Rs 75.91 lacs and total comprehensive income of Rs **75.91 lacs** for the quarter ended 30.06.2019 and for the period from 01.04.2019 to 30.06.2019 respectively, as considered in the respective standalone unaudited interim financial statements/ financial information/ financial results of the entities included in the Group. The interim financial statements/ financial information / financial results of these branches have been reviewed by us and our conclusion in so far as it relates to the amounts and disclosures included in respect of these branches.

We did not review the interim financial statements / financial information / financial results of **Alsan Rubber & Chemicals Private Limited** (subsidiary) included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs2.04 crores as at 30.06.2019 and total revenues of Rs. Nil, total net (loss) after tax of Rs.1.75 lacs and total comprehensive loss of Rs 1.75 lacs for the quarter ended 30.06.2019 and for the period from 01.04.2019 to 30.06.2019.





respectively, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have not been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the Management in this regard.

Our conclusion on the Statement is not modified in respect of the above matters.

8. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of **Alsan Rubber & Chemicals Private Limited** subsidiary which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs 45.20 crores as at 30.06.2019 and total revenue of Rs 31.04 crores, total net profit after tax of Rs 74.16 Lakh and total comprehensive income of Rs 74.16 lacs for the quarter ended 30.06.2019 and for the period from 01.04.2019 to 30.06.2019, respectively, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Mittal Garg Gupta & Co.
Chartered Accountants
FRN-016591N



Sanjay Kumar Gupta, FCA
Partner
M. No. 093321

Date : 08.08.2019
Place : New Delhi

PART - I

Statement of Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2019

Sl. No.	Particulars	Quarter ended			Year ended 31.03.2019
		30.06.2019	31.03.2019	30.06.2018	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	3,051.78	2,647.43	2,471.38	9112.73
2	Other Income (Net)	51.90	3.99	3.60	9.91
3	Total Income (1+2)	3,103.68	2,651.42	2,474.98	9,122.64
4	Expenses				
a)	Cost of materials consumed				
b)	Purchases of stock-in-trade	2,662.26	2,758.42	1,318.55	7231.14
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	273.86	(208.72)	905.94	1,104.51
d)	Employees benefits expense	9.89	12.00	15.05	57.9
e)	Financial Costs	19.73	35.95	32.57	100.37
f)	Depreciation and amortisation expense	3.95	5.28	4.93	20.12
g)	Other expenses	37.79	21.13	19.86	188.85
	Total Expenses	3,007.48	2,624.06	2,296.90	8,702.89
5	Profit / (Loss) before exceptional item and tax (3-4)	96.20	27.36	178.08	419.75
6	Exceptional Item Gain/(Loss)	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	96.20	27.36	178.08	419.75
8	Tax Expenses	22.04	(2.23)	-	83.33
9	Net Profit / (Loss) for the period (7-8)	74.16	29.59	178.08	336.42
10	Other comprehensive income, net of income tax	-	(0.40)	-	(0.40)
11	Total Comprehensive Income for the period (9+10)	74.16	29.19	178.08	336.02
12	Paid-up equity share capital (Face value ` 10/- each)	369.80	369.80	369.80	369.80
13	Reserves excluding revaluation reserves	-	-	-	-
14	Earnings per share (of ` 10/- each)				
(a)	Basic (Not Annualised)	2.01	0.80	4.82	9.10
(b)	Diluted (Not Annualised)	2.01	0.75	4.82	9.10

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter ended 30th June, 2019**

Sl. No.	Particulars	Quarter ended			Year ended 31.03.2019
		30.06.2019	31.03.2019	30.06.2018	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)				
a	Segment - Rubber	56.38	(439.58)	332.71	619.29
b	Segment - Coal	2,660.68	2,277.43	1,311.12	6457.41
c	Segment - Agro Food Products	334.72	315.28	827.55	2036.03
d	Other Unallocable	51.90	3.99	3.60	9.91
	Net Sales/Income from operations	3,103.68	2,157.12	2,474.98	9,122.64
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)				
a	Segment - Rubber	(8.43)	10.82	5.18	(54.69)
b	Segment - Coal	95.04	60.86	99.66	318.86
c	Segment - Agro Food Products	29.32	(8.37)	109.17	255.96
d	Other Unallocable	-	-	-	-
	Total	115.93	63.31	214.01	520.13
	Less : Finance Cost	19.73	35.95	32.56	100.37
	Total Profit / (Loss) before Tax	96.20	27.36	181.45	419.76
3	Capital Employed Segment Assets - Segment Liabilities				
	Synthetic Rubber	51.64	483.98	682.15	604.51
	Coal	767.59	258.00	99.66	318.79
	Agro Food Products	349.62	244.12	96.40	255.21
	Other Unallocable	83.82	163.22	163.17	-
	Total	1,252.67	1,149.32	1,041.38	1,178.51

Notes :

- These result has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 8th August, 2019.
- The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged in the business/trading of "Synthetic Rubber, Coal and Agro food products" and therefore, has three reportable segment in accordance with Ind AS 108 "operating segments" notified pursuant to Companies (Accounting Standards) Rules, 2015.
- During the quarter no investor's complaint was received and / or pending order at the beginning of the period.
- Previous periods figures have been re-grouped/recasted to confirm to current period's classification, wherever necessary to confirm to the current period presentation.

Place : New Delhi
Date : 8th August, 2019



Gajraj Jain
Chairman Cum Managing Director
DIN:00049199