

CHANDRA PRABHU INTERNATIONAL LIMITED

CIN L51909DL1984PLC019441



REGD. OFFICE : 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 PH.: +91-11-23516567 FAX : +91-11-23553698

CORPORATE OFFICE : SUITE 522, 5TH FLOOR, GALLERIA TOWERS, DLF PHASE-IV, GURUGRAM-122009 (HR)

Ph.: +91-124-44754936, E-mail : info@cpil.com Website : www.cpil.com

Date: November 13, 2019

THROUGH LISTING BSE PORTAL

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), Statement of Asset & Liabilities , Cash Flow Statement alongwith Limited Review Report (Standalone & Consolidated) for the Second Quarter and Half year ended 30th September , 2019

Dear Sir/Madam,

In due compliance with 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) for the Second Quarter and Half year ended 30th September , 2019;
- Statement of (Standalone & Consolidated) Asset & Liabilities as at 30th September 2019;
- Statement of (Standalone & Consolidated) Cash Flow Statement of the Company for the Half year ended 30th September , 2019 and
- Limited Review Report (Standalone & Consolidated) thereon by the Statutory Auditor 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 Wednesday, November 13, 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

COMPANY SECRETARY & COMPLIANCE OFFICER





Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,

**The Board of Directors
Chandra Prabhu International Limited**

1. We have reviewed the accompanying statement of Unaudited financial results (Provisional) of **M/s Chandra Prabhu International Limited** for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 ("the statement") being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"). Attention is drawn to the fact that the figures for net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company, but have not been subjected to our review.
2. This statement, which is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under 'IND-AS' 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 Engagement (SRE) 2410, "Review of Interim Financial Information performed by 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 procedure applied to financial data and thus provides less assurance than an audit and 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 applicable Indian Accounting Standard ("IND AS") specified 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement

UDIN : 19093321AAAAJC7386

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

**Sanjay Kumar Gupta, FCA
Partner
M. No. 093321**

**Date : 13.11.2019
Place : Delhi**

CHANDRA PRABHU INTERNATIONAL LTD.

CIN: L51909DL1984PLC019441, MAIL ID - info@cpil.com, cs@cpil.com website: www.cpil.com
REGD.OFF. : 14, RANI JHANSI ROAD, NEW-DELHI-110 055

CORP OFFICE:-SUITE 522, 5TH FLOOR, GALLERIA TOWERS, DLF PHASE -IV,GURUGRAM-122009,HARYANA

PART - I

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended Sept. 30, 2019

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2019
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	1,593.26	3,051.78	2,228.75	4,645.04	4,629.86	9042.46
2	Other Income (Net)	87.82	51.90	-	139.72	3.60	9.44
3	Total Income (1+2)	1,681.08	3,103.68	2,228.75	4,784.76	4,633.46	9,051.90
4	Expenses						
a)	Cost of materials consumed						
b)	Purchases of stock-in-trade	1,550.62	2,662.26	1,285.55	4,212.88	2,604.10	7231.14
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(25.24)	273.86	627.45	248.62	1,475.14	1,046.25
d)	Employees benefits expense	10.89	9.89	15.02	20.78	28.78	56.61
e)	Financial Costs	13.82	19.62	16.31	33.44	43.40	87.57
f)	Depreciation and amortisation expense	2.23	2.61	3.53	4.84	6.94	13.98
g)	Other expenses	42.59	37.49	110.03	80.08	124.71	183.46
	Total Expenses	1,594.91	3,005.73	2,057.89	4,600.64	4,283.07	8,619.01
5	Profit / (Loss) before exceptional item and tax (3-4)	86.17	97.95	170.86	184.12	350.39	432.89
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	86.17	97.95	170.86	184.12	350.39	432.89
8	Tax Expenses						
9	Net Profit/(Loss) for the period (7-8)	86.17	97.95	170.86	184.12	350.39	432.89
10	Other comprehensive income, net of income tax	-	-	-	-	-	-
11	Total Comprehensive income for the period (9+10)	86.17	97.95	170.86	184.12	350.39	432.89
12	Paid-up equity share capital (Face value ` 10/- each)	369.80	369.80	369.80	369.80	369.80	369.80
13	Reserves excluding revaluation reserves	-	-	-	-	-	-
14	Earnings per share (of ` 10/- each)						
(a)	Basic	2.33	2.05	4.10	3.63	7.54	9.30
(b)	Diluted	-	-	-	-	-	-

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Half Year ended 30th Sept., 2019**

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2019
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
a	Segment - Rubber	-	56.38	229.21	56.38	491.65	549.02
b	Segment - Coal	1,593.25	2,660.68	1,194.53	4,253.93	2,505.65	6457.41
c	Segment - Agro Food Products	-	334.72	805.01	334.72	1,632.56	2036.03
d	Other Unallocable	87.82	51.90	-	139.72	3.60	9.44
	Net Sales/Income from operations	1,681.07	3,103.68	2,228.75	4,784.75	4,633.46	9,051.90
2	Segment Results Profit(+)/Loss(-)						
	(before Tax & Interest from each segment)						
a	Segment - Rubber	(34.32)	(6.79)	(29.51)	(41.12)	(31.72)	-54.36
b	Segment - Coal	139.84	95.04	84.53	234.88	184.19	318.84
c	Segment - Agro Food Products	(5.53)	29.32	132.11	23.79	241.28	255.98
d	Other Unallocable	-	-	-	-	-	-
	Total	99.99	117.57	187.13	217.55	393.75	520.46
	Less : Finance Cost	13.82	19.62	16.27	33.44	43.36	87.57
	Total Profit/(Loss) before Tax	86.17	97.95	170.86	184.11	350.39	432.89
3	Capital Employed						
	Segment Assets - Segment Liabilities						
	Synthetic Rubber	244.23	78.12	710.25	244.23	710.25	829.85
	Coal	1,058.20	767.59	184.19	1,058.20	184.19	318.78
	Agro Food Products	14.15	349.62	223.44	14.15	223.44	33.88
	Other Unallocable	-	63.09	-	-	-	-
	Total	1,316.58	1,258.42	1,117.88	1,316.58	1,117.88	1,182.51

Notes :

- These Unaudited result of the company has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 13th November, 2019.
- This Standalone statement of the company 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 ended, the members of the Company at the AGM held on September 28, 2019, approved the payment of dividend @ 5% which was proposed by the Board of Directors of the Company on May 28, 2019.
- 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 : Gurugram
Date : 13th November, 2019



Gajraj Jain
Chairman & Managing Director
DIN:00049199



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
Chandra Prabhu International Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **M/s Chandra Prabhu International Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended **September 30, 2019 and year to date from April 01, 2019 to September 30, 2019** ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited consolidated financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to our review.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 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

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 other auditors referred to in paragraph 6 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. The consolidated unaudited financial results includes the interim financial results of **M/s. Alsan Rubber & Chemicals Private Limited** subsidiary, statement of asset and Liabilities and Cash Flow which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs.1.76 crore as at September 30,2019 and total revenue of Rs. Nil , total net (loss) after tax of Rs. 3.09 lacs and total comprehensive loss of Rs.3.09 lacs for the period ended September 30,2019 and for the period from April 01,2019 to September 30,2019 , respectively, and cash flows (net) of Rs. 2.93 lacs for the period from April 01,2019 to September 30,2019 as considered in the consolidated unaudited financial results. The statement also includes total assets of Rs.2.04 crore as at September 30,2019 and total revenue 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 September 30,2019. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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

UDIN : 19093321AAAAJB7398

Date : 13.11.2019
Place : Delhi

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

Sanjay Kumar Gupta, FCA
Partner
M. No. 093321

PART - I

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended Sept. 30, 2019

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2019
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	1,593.26	3,051.78	2,228.75	4,645.04	4,700.13	9,112.73
2	Other Income (Net)	87.82	51.90		139.72	3.60	9.91
3	Total Income (1+2)	1,681.08	3,103.68	2,228.75	4,784.76	4,703.73	9,122.64
4	Expenses						
a)	Cost of materials consumed	1,550.62	2,662.26	1,285.55	4,212.88	2,604.10	7,231.14
b)	Purchases of stock-in-trade						
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(25.24)	273.86	627.45	248.62	1,533.40	1,104.51
d)	Employees benefits expense	10.89	9.89	15.02	20.78	30.08	57.9
e)	Financial Costs	13.91	19.73	19.32	33.64	51.88	100.37
f)	Depreciation and amortisation expense	2.99	3.95	5.08	6.94	10.01	20.12
g)	Other expenses	43.08	37.79	111.37	80.87	127.86	188.85
	Total Expenses	1,596.25	3,007.48	2,063.79	4,603.73	4,357.33	8,702.89
5	Profit / (Loss) before exceptional item and tax (3-4)	84.83	96.20	164.96	181.03	346.40	419.75
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	84.83	96.20	164.96	181.03	346.40	419.75
8	Tax Expenses	-	22.04	19.42	50.04	71.53	83.33
9	Net Profit / (Loss) for the period (7-8)	84.83	74.16	145.54	130.99	274.87	336.42
10	Other comprehensive Income, net of income tax	-	-	-	-	-	(0.40)
11	Total Comprehensive Income for the period (9+10)	84.83	74.16	145.54	130.99	274.87	336.02
12	Paid-up equity share capital (Face value ` 10/- each)	369.80	369.80	369.80	369.80	369.80	369.80
13	Reserves excluding revaluation reserves	-	-	-	-	-	-
14	Earnings per share (of ` 10/- each)						
(a)	Basic	2.29	2.01	3.94	3.54	7.43	9.10
(b)	Diluted	-	-	-	-	-	-

Unaudited Segment-wise Revenue, Results, Assets and Liabilities
 for the Quarter and Half Year ended 30th Sept., 2019

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2019
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
a	Segment - Rubber	-	56.38	229.21	56.38	561.92	619.29
b	Segment - Coal	1,593.25	2,660.68	1,194.53	4,253.93	2,505.65	6,457.41
c	Segment - Agro Food Products	-	334.72	805.01	334.72	1,632.56	2,036.03
d	Other Unallocable	87.82	51.90	-	139.72	3.60	9.91
	Net Sales/Income from operations	1,681.07	3,103.68	2,228.75	4,784.75	4,703.73	9,122.64
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)						
a	Segment - Rubber	(35.57)	(8.43)	(32.40)	(44.02)	(27.23)	(54.69)
b	Segment - Coal	139.84	95.04	84.53	234.88	184.19	318.86
c	Segment - Agro Food Products	(5.53)	29.32	132.11	23.79	241.28	255.96
d	Other Unallocable	-	-	-	-	-	-
	Total	98.74	115.93	184.24	214.65	398.24	520.13
	Less : Finance Cost	13.91	19.73	19.28	33.64	51.84	100.37
	Total Profit / (Loss) before Tax	84.83	96.20	164.96	181.01	346.40	419.76
3	Capital Employed						
	Segment Assets - Segment Liabilities						
	Synthetic Rubber	237.14	51.64	709.72	237.14	709.72	604.51
	Coal	1,058.20	767.59	184.19	1,058.20	184.19	318.79
	Agro Food Products	14.15	349.62	223.44	14.15	223.44	255.21
	Other Unallocable	-	83.82	-	-	-	-
	Total	1,309.49	1,252.67	1,117.35	1,309.49	1,117.35	1,178.51

Notes :

- These Consolidated Unaudited result of the "CPIL Group" has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 13th November, 2019.
- This Consolidated 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 ended, the members of the Company at the AGM held on September 28, 2019, approved the payment of dividend @ 5% which was proposed by the Board of Directors of the Company on May 28, 2019.
- 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 : Gurugram
 Date : 13th November, 2019



Gajraj Jain
 Chairman Cum Managing Director
 DIN:00049199

CORP OFFICE:-SUITE 522, 5TH FLOOR, GALLERIA TOWERS, DLF PHASE -IV,GURUGRAM-122009,HARYANA

Statement of Standalone And Consolidated Assets and Liabilities as at September 30, 2019

Annexure IX

Statement of Assets and Liabilities		(Rs. In Lacs)			
	PARTICULARS	Standalone		Consolidated	
		As at Sept. 30, 2019	As at March 31, 2019	As at Sept. 30, 2019	As at March 31, 2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	ASSETS				
1	Non-current assets				
	(a) Property, Plant and Equipment				
	Tangible Assets	33.95	38.78	104.24	111.18
	(b) Goodwill on Consolidation	-	-	8.24	8.24
	(c) Financial Assets				
	Investment	60.00	60.00	0.03	0.03
	(d) Deferred tax assets (net)	63.09	65.13	83.82	85.86
	(e) Other non-current assets	30.63	30.63	43.55	43.55
	Sub-total-Non-Current Assets	187.67	194.54	239.88	248.86
2	Current assets				
	(a) Inventories	241.07	489.69	241.07	489.69
	(b) Financial Assets				
	Trade receivables	1,697.93	1,632.25	1,750.84	1,718.44
	Cash and cash equivalents	8.14	7.97	11.07	10.86
	Other Financial Assets	53.61	12.18	53.60	12.18
	(f) Other current assets	477.51	345.31	435.26	273.03
	Sub-total-Current assets	2,478.26	2,487.40	2,491.84	2,504.20
	TOTAL - ASSETS	2,665.93	2,681.94	2,731.72	2,753.06
B	EQUITY AND LIABILITIES				
1	EQUITY				
	(a) Equity Share Capital	369.80	369.80	369.80	369.80
	(b) Reserves and Surplus	946.79	812.71	939.69	808.71
	Sub-total-Equity	1,316.59	1,182.51	1,309.49	1,178.51
2	Non-current liabilities				
	(a) Financial Liabilities				
	Borrowings	4.26	4.26	4.26	5.57
	(d) Provisions	4.34	4.34	5.66	4.34
	Sub-total-Non-Current liabilities	8.60	8.60	9.92	9.91
5	Current Liabilities				
	(a) Financial Liabilities				
	Borrowings	1,010.36	1,028.63	1,010.36	1,028.63
	Trade payables	0.35	0.35	52.47	52.47
	Other Financial Liabilities	6.57	7.96	8.56	11.86
	(b) Other current liabilities	188.64	447.50	206.10	465.28
	(c) Provisions	0.06	0.51	0.06	0.51
	(d) Current Tax Liabilities	134.76	5.88	134.76	5.89
	Sub-total-Current liabilities	1,340.74	1,490.83	1,412.31	1,564.64
	TOTAL -EQUITY AND LIABILITIES	2,665.93	2,681.94	2,731.72	2,753.06

Place : Gurugram
Date : 13th November, 2019



Chandra Prabhu International Ltd.
Chairman Cum Managing Director
DIN:00049199

Statement of Standalone And Consolidated Cash Flow Statement For The Half Year Ended September 30, 2019

Particulars	Standalone		Consolidated	
	Half year ended 30th Sept., 2019	Half year ended 30th Sept., 2018	Half year ended 30th Sept., 2019	Half year ended 30th Sept., 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax	184.11	(56.99)	181.02	346.41
Adjustments for :				
Depreciation	4.84	6.47	6.94	10.01
Interest Expense	33.44	25.52	33.44	51.88
Other Income	(139.72)	(3.02)	(139.72)	(3.60)
Profit on Sale of Shares	-	-	-	-
Provision for Doubtful Debts (Net)	-	3.00	-	(0.19)
Exchange difference on translation of foreign currency cash and cash equivalents	-	-	-	-
Re-measurement gains / (losses) on defined benefit plans	-	-	-	-
Tax effect on above	-	-	-	-
Operating profit before Working Capital change	82.67	(25.01)	81.68	404.51
Adjustments for :				
(Increase)/Decrease in Inventories	248.62	1,533.44	248.62	1,533.39
(Increase)/Decrease in Trade Receivable	(65.68)	584.33	(32.40)	(163.11)
(Increase)/Decrease in Other Current Assets	(132.20)	(981.28)	(134.23)	(755.38)
(Increase)/Decrease in Other Non Current Assets	-	(4.58)	-	(6.57)
Increase/(Decrease) in Trade Payable	-	(290.11)	-	(289.37)
Increase/(Decrease) in Other Current Liabilities	(258.86)	(81.17)	(259.18)	170.87
Increase/(Decrease) in Other Financial Liabilities	(1.39)	(3.94)	(3.30)	(0.48)
Increase/(Decrease) in Short Term Provision	(0.44)	(0.51)	(0.44)	(0.51)
Increase/(Decrease) in Current Tax Liabilities	128.87	65.00	128.87	65.00
Increase/(Decrease) in Long Term Provision	-	-	-	-
Cash Generated from Operations	1.58	796.17	29.62	958.38
Direct Taxes paid	(48.00)	(65.00)	(48.00)	(65.00)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(46.42)	731.17	(18.38)	893.38
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-	(1.24)	-	(1.24)
Discard of Assets	-	-	-	-
Interest Received	139.72	3.02	139.72	3.60
NET CASH FLOWS FROM INVESTING ACTIVITIES	139.72	1.77	139.72	2.35
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/(Repayment) from Long Term Borrowing	-	(0.00)	-	(5.22)
Proceeds/(Repayment) from Short Term Borrowings	(18.27)	(732.25)	(46.27)	(869.79)
Interest Paid	(33.44)	(25.52)	(33.44)	(51.88)
NET CASH FLOWS FROM FINANCING ACTIVITIES	(51.70)	(757.78)	(79.70)	(926.88)
Exchange difference on translation of foreign currency cash and cash equivalents	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	41.59	(24.84)	41.64	(31.15)
Cash and cash equivalents at the beginning of the year	20.15	59.73	23.04	77.09
Cash and cash equivalents at the end of the year	61.75	34.90	64.67	45.94
Detail of cash and cash equivalents as on the end of the year:				
Cash and cash equivalents as on				
On Current Accounts	4.43	2.57	6.16	10.13
Unclaimed Dividend Account	3.08	1.80	3.08	1.80
In Fixed Deposit	50.53	17.26	50.53	17.26
Cash-in-Hand	3.71	13.27	4.91	16.75
Total cash and cash equivalents	61.75	34.90	64.67	45.94

Place : Gurugram

Date : 13th November, 2019



Gajraj Jain
Chairman Cum Managing Director
DIN:00049199