

# 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: 16/10/2020

To,

Listing Department  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

Script Code: 530309

**Sub: Submission of Un-audited Financial Results, Statement of Assets & Liabilities, Cash Flow Statement along with Limited Review Report for the Quarter and Half Year ended on September 30, 2020.**

Dear Sir/Madam,

In due Compliance with Circular No. CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November, 2015 & CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the listing Regulations, 2015"), please find enclosed herewith:

- The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2020 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- Statement of Assets & Liabilities for the half year ended September 30, 2020.
- Cash Flow Statement for the half year ended September 30, 2020

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 Friday, October 16, 2020.

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

Thanking You,

Yours Faithfully

For CHANDRA PRABHU INTERNATIONAL LIMITED

  
GAJRAJ JAIN  
CHIRMAN CUM MANAGING DIRECTOR



Encl: as above

Corp. Office: - Suit 522, 5<sup>th</sup> floor, Galleria Towers, DLF Phase -4, Gurugram-122009, Haryana

# CHANDRA PRABHU INTERNATIONAL LIMITED



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CIN L51909DL1984PLC019441

To,

Date: 16/10/2020

Listing Department  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

**Script Code: 530309**

**Subject: Outcome of Board meeting held on October 16, 2020**

Dear Sir/Madam,

Pursuant to regulation 30 and regulation 33 of SEBI (Listing Obligation and Disclosures) Requirements Regulations, 2015, please find enclosed herewith:

- The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2020 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- Statement of Assets & Liabilities for the half year ended September 30, 2020.
- Cash Flow Statement for the half year ended September 30, 2020

was duly considered, approved and taken on record by the Board of Directors of our company i.e M/s. **Chandra Prabhu International Limited** at its meeting held today i.e. on Friday, October 16, 2020.

The Board Meeting commenced at 2:00 P.M. and concluded at 5:30 P.M.

We request you to kindly take the above information on record.

Thanking you,

For **CHANDRA PRABHU INTERNATIONAL LIMITED**

  


**GAJRAJ JAIN**  
**CHAIRMAN CUM MANAGING DIRECTOR**

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Corp. Office: - Suit 522, 5<sup>th</sup> floor, Galleria Towers, DLF Phase -4, Gurugram-122009, Haryana





**LIMITED REVIEW REPORT**

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

We have reviewed the accompanying Statement of Unaudited Financial Results ("the Statement") of Chandra Prabhu International Ltd. ("the Company"), for the quarter ended September 30, 2020 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



**MITTAL GARG GUPTA & CO.**  
CHARTERED ACCOUNTANTS



Based on our review conducted as stated in paragraph 3 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 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.

UDIN: 20093321AAAAEN6485

For Mittal Garg Gupta & Co  
Chartered Accountants  
FRN 016591N



Sanjay Kumar Gupta, FCA  
Partner  
M. No. 093321

Place: New Delhi  
Date: 16.10.2020



(Rs. In Lacs)						
PART - I						
Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended Sept. 30, 2020						
Sl. No.	Particulars	Quarter ended			Half year ended	
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
						Year ended 31.03.2020 (Audited)
1	Revenue from Operations	3,555.92	4,260.71	1,593.26	7,816.63	4,645.04
2	Other Income (Net)	1.21	0.04	87.82	1.25	139.72
3	<b>Total Income (1+2)</b>	<b>3,557.13</b>	<b>4,260.75</b>	<b>1,681.08</b>	<b>7,817.88</b>	<b>4,784.76</b>
4	<b>Expenses</b>					
a)	Cost of materials consumed	3,563.36	4,224.93	1,550.62	7,788.29	4,212.88
b)	Purchases of stock-in-trade					
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(314.19)	39.50	(25.24)	(274.69)	248.62
d)	Employees benefits expense	9.43	6.37	10.89	15.80	20.78
e)	Financial Costs	28.29	0.63	13.82	28.92	33.44
f)	Depreciation and amortisation expense	1.63	1.62	2.23	3.25	4.84
g)	Other expenses	158.48	71.85	42.59	230.33	80.08
	<b>Total Expenses</b>	<b>3,447.00</b>	<b>4,344.90</b>	<b>1,594.91</b>	<b>7,791.90</b>	<b>4,600.64</b>
5	<b>Profit / (Loss) before exceptional item and tax (3-4)</b>	<b>110.13</b>	<b>(84.15)</b>	<b>86.17</b>	<b>25.98</b>	<b>184.12</b>
6	Exceptional Item Gain/(Loss)	-	-	-	-	-
7	<b>Profit / (Loss) before Tax(5+6)</b>	<b>110.13</b>	<b>(84.15)</b>	<b>86.17</b>	<b>25.98</b>	<b>184.12</b>
8	<b>Tax Expenses</b>	<b>8.00</b>	<b>-</b>	<b>-</b>	<b>8.00</b>	<b>50.04</b>
9	<b>Net Profit /(Loss) for the period (7-8)</b>	<b>102.13</b>	<b>(84.15)</b>	<b>86.17</b>	<b>17.98</b>	<b>134.08</b>
10	<b>Other comprehensive Income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.35</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>102.13</b>	<b>(84.15)</b>	<b>86.17</b>	<b>17.98</b>	<b>134.08</b>
12	Paid-up equity share capital (Face value ₹ 10/- each)	369.80	369.80	369.80	369.80	369.80
13	Reserves excluding revaluation reserves	-	-	-	-	-
14	<b>Earnings per share (of ₹ 10/- each)</b>	<b>2.76</b>	<b>(2.28)</b>	<b>2.33</b>	<b>0.49</b>	<b>3.63</b>
(a)	Basic	-	-	-	-	-
(b)	Diluted	-	-	-	-	-

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities  
for the Quarter and Half Year ended 30th Sept., 2020**

Sl. No.	Particulars	Quarter ended			Half year ended	
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
						Year ended 31.03.2020 (Audited)
1	<b>Segment Revenue (Net sales/Income)</b>					
a	Segment - Rubber	-	-	-	-	56.38
b	Segment - Coal	3,494.50	4,226.55	1,593.25	7,721.05	4,253.93
c	Segment - Agro Food Products	61.42	34.16	-	95.58	334.72
d	Other Unallocable	1.21	0.04	87.82	1.25	139.72
	<b>Net Sales/Income from operations</b>	<b>3,557.13</b>	<b>4,260.75</b>	<b>1,681.07</b>	<b>7,817.88</b>	<b>4,784.75</b>
2	<b>Segment Results Profit/(+)/Loss(-) (before Tax &amp; Interest from each segment)</b>					
a	Segment - Rubber	-	-	(34.32)	-	(41.12)
b	Segment - Coal	153.64	(83.60)	139.84	70.04	234.88
c	Segment - Agro Food Products	(15.22)	0.08	(5.53)	(15.14)	23.79
d	Other Unallocable	-	-	-	-	-
	<b>Total</b>	<b>138.42</b>	<b>(83.52)</b>	<b>99.99</b>	<b>54.90</b>	<b>217.55</b>
	Less : Finance Cost	28.29	0.63	13.82	28.92	33.44
	Exceptional Item	-	-	-	-	-
	<b>Total Profit /(Loss) before Tax</b>	<b>110.13</b>	<b>(84.15)</b>	<b>86.17</b>	<b>25.98</b>	<b>184.12</b>
3	<b>Capital Employed</b>					
	<b>Segment Assets - Segment Liabilities</b>					
	Synthetic Rubber	46.40	86.45	244.23	46.40	244.23
	Coal	1,312.45	1,073.43	1,058.20	1,312.45	1,058.20
	Agro Food Products	10.29	107.13	14.15	10.29	14.15
	Other Unallocable	-	-	-	-	-
	<b>Total</b>	<b>1,369.14</b>	<b>1,267.01</b>	<b>1,316.58</b>	<b>1,369.14</b>	<b>1,316.58</b>

**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 16th October, 2020.

1. The Company has taken into account the impact of COVID-19 in preparation of the Standalone financial results, including not limited to the assessment of liquidity and going concern assumption, recoverable value of its Financial and Non- Financial Assets, impact on revenues and on cost budget. The Company has considered internal and certain external sources of information upto date of approval of the quarterly/half yearly financial results and expects to recover the carrying amount of its assets. Post commencement of unlocking the Company's operations have gradually improved.
2. 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.
3. 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.
4. During the quarter no investor's complaint was received and / or pending either at the beginning or at the end of the quarter.
5. 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 : 16th October, 2020



For Chandra Prabhu International Limited  
**Gajraj Jain**  
Chairman Cum Managing Director  
DIN:00049199



**CHANDRA PRABHU INTERNATIONAL LIMITED**  
CIN: L51909DL1984PLC019441, MAIL ID - info@cpil.com, website: 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  
**Statement of Standalone Assets and Liabilities as at September 30, 2020**

Statement of Assets and Liabilities		(Rs. In Lacs)	
	PARTICULARS	Standalone	
		As at 30, 2020 (Unaudited)	Sept. As at March 31, 2020 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment		
	Tangible Assets	22.74	26.24
	(b) Goodwill on Consolidation	-	-
	(c) Financial Assets		
	Investment	-	-
	(d) Deferred tax assets (net)	41.11	41.11
	(e) Other non-current assets	31.47	30.99
	<b>Sub-total-Non-Current Assets</b>	95.32	98.34
2	<b>Current assets</b>		
	(a) Inventories	963.74	689.05
	(b) Financial Assets		
	Trade receivables	1,724.56	1,516.41
	Cash and cash equivalents	2.50	21.68
	Other Financial Assets	57.76	2.55
	(f) Other current assets	885.46	569.79
	<b>Sub-total-Current assets</b>	3,634.02	2,799.48
	<b>TOTAL - ASSETS</b>	<b>3,729.34</b>	<b>2,897.82</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	(a) Equity Share Capital	369.80	369.80
	(b) Reserves and Surplus	999.34	981.36
	<b>Sub-total-Equity</b>	1,369.14	1,351.16
2	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	-	-
	(d) Provisions	4.55	4.55
	<b>Sub-total-Non-Current liabilities</b>	4.55	4.55
5	<b>Current Liabilities</b>		
	(a) <b>Financial Liabilities</b>		
	Borrowings	890.79	667.47
	Trade payables	1,155.77	637.16
	Other Financial Liabilities	3.17	6.81
	(b) Other current liabilities	297.70	230.14
	(c) Provisions	0.22	0.53
	(d) Current Tax Liabilities	8.00	-
	<b>Sub-total-Current liabilities</b>	2,355.65	1,542.11
	<b>TOTAL -EQUITY AND LIABILITIES</b>	<b>3,729.34</b>	<b>2,897.82</b>

For Chandra Prabhu International Limited



Gajraj Jain  
Chairman Cum Managing Director  
DIN:00049199

Place : Gurugram  
Date : 16th October, 2020



**Statement of Standalone Cash Flow Statement For The Half Year Ended September 30, 2020**

Particulars	Standalone		
	Half year ended 30th Sept., 2020	Half year ended 30th Sept., 2019	For the year ended 31st March, 2020
	(Unaudited)	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax	25.97	184.11	260.57
Adjustments for :			
Depreciation	3.25	4.84	9.59
Interest Expense	28.92	33.44	77.21
Other Income	-	(139.72)	(3.26)
Profit on Sale of Shares	-	-	10.00
Discard of Assets	-	-	0.39
Profit on Sale of Fixed Assets	(1.25)	-	-
Exchange difference on translation of foreign currency cash and cash equivalents	-	-	-
Re-measurement gains / (losses) on defined benefit plans	-	-	0.49
Tax effect on above	-	-	(0.14)
<b>Operating profit before Working Capital change</b>	<b>56.89</b>	<b>82.67</b>	<b>354.86</b>
Adjustments for :			
(Increase)/Decrease in Inventories	(274.69)	248.62	(199.36)
(Increase)/Decrease in Trade Receivable	(208.15)	(65.68)	115.84
(Increase)/Decrease in Other Current Assets	(315.67)	(132.20)	(224.49)
(Increase)/Decrease in Other Non Current Assets	(0.48)	-	(0.35)
Increase/(Decrease) in Trade Payable	518.62	-	636.81
Increase/(Decrease) in Other Current Liabilities	67.58	(258.86)	(217.37)
Increase/(Decrease) in Other Financial Liabilities	(3.64)	(1.39)	(1.15)
Increase/(Decrease) in Short Term Provision	(0.32)	(0.44)	0.03
Increase/(Decrease) in Current Tax Liabilities	8.00	128.87	(5.89)
Increase/(Decrease) in Long Term Provision	-	-	0.21
<b>Cash Generated from Operations</b>	<b>(151.86)</b>	<b>1.59</b>	<b>459.14</b>
Direct Taxes paid	(8.00)	(48.00)	(45.97)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES [A]</b>	<b>(159.86)</b>	<b>(46.42)</b>	<b>413.17</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets	-	-	-
Sale of Fixed Assets	1.50	-	2.55
Sale of Investment	-	-	50.00
Interest Received	-	139.72	3.26
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES [B]</b>	<b>1.50</b>	<b>139.72</b>	<b>55.81</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds/(Repayment) from Long Term Borrowing	-	-	(4.26)
Proceeds/(Repayment) from Short Term Borrowings	223.32	(18.27)	(361.16)
Dividend and Dividend Distribution Tax	-	-	(22.29)
Interest Paid	(28.93)	(33.44)	(77.21)
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES [C]</b>	<b>194.39</b>	<b>(51.70)</b>	<b>(464.91)</b>
Exchange difference on translation of foreign currency cash and cash equivalents	-	-	-
Net increase/(decrease) in cash and cash equivalents [A+B+C]	36.03	41.59	4.08
Cash and cash equivalents at the beginning of the year	24.23	20.15	20.15
Cash and cash equivalents at the end of the year	60.26	61.75	24.23
<b>Detail of cash and cash equivalents as on the end of the year:</b>			
<b>Cash and cash equivalents as on</b>			
On Current Accounts	0.22	4.43	11.01
Unclaimed Dividend Account	2.55	3.08	2.55
In Fixed Deposit	55.21	50.53	-
Cash-in-Hand	2.28	3.71	10.67
<b>Total cash and cash equivalents</b>	<b>60.26</b>	<b>61.75</b>	<b>24.23</b>

For Chandra Prabhu International Limited



Gajraj Jain  
Chairman Cum Managing Director  
DIN:00049199

Place : Gurugram  
Date : 16th October, 2020