

# CHANDRA PRABHU INTERNATIONAL LIMITED



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CIN L51909DL1984PLC019441

Date: February 07, 2019

THROUGH LISTING BSE PORTAL /MAIL

**The Bombay Stock Exchange Limited**

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

**Sub: Submission of Unaudited Financial Results (Provisional) and Limited Review Report for the Third Quarter ended 31<sup>st</sup> December , 2018**

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 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 (Provisional) of the Company for the Third Quarter ended 31<sup>st</sup> December, 2018 along with Limited Review Report thereon by the Statutory Auditors of the Company.

These Results were reviewed, approved and taken on record by the Board of Directors of the Company in their meeting held on Thursday, February 07, 2019.

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

Thanking You,

Yours Faithfully,

For CHANDRA PRABHU INTERNATIONAL LIMITED

  
GAJRAJ JAIN  
CHAIRMAN CUM MANAGING DIRECTOR



PART - I							(' in Lacs)
Statement of Standalone Unaudited Results for the Quarter Ended 31.12.2018							
Sl. No.	Particulars	3 Months Ended (31.12.2018)	Preceding 3 Months Ended (30.09.2018)	Corresponding 3 Months Ended (31.12.2017) in the previous year	Year to date figures for current period ended (31/12/2018)	Year to date figures for previous period ended (31.12.2017)	Year Ended (31.03.2018)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	1,765.17	2,228.75	2,277.68	6,395.03	4,599.94	5,952.76
2	Other Income (Net)	2.32	-	23.03	5.92	33.63	81.45
3	<b>Total Income (1+2)</b>	<b>1,767.49</b>	<b>2,228.75</b>	<b>2,300.71</b>	<b>6,400.95</b>	<b>4,633.57</b>	<b>6,034.21</b>
4	<b>Expenses</b>						
a)	Cost of materials consumed	1,868.62	1,285.55	3,124.82	4,472.72	4,637.62	6,575.31
b)	Purchases of stock-in-trade	-	-	-	-	-	-
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(220.17)	627.45	(747.94)	1,254.97	212.15	(303.59)
d)	Employees benefits expense	15.82	15.02	17.86	44.61	33.91	41.83
e)	Financial Costs	8.94	16.31	35.49	52.30	60.26	90.89
f)	Depreciation and amortisation expense	3.30	3.53	6.03	10.24	8.47	12.79
g)	Other expenses	39.80	110.03	43.07	164.55	47.14	168.68
	<b>Total Expenses</b>	<b>1,716.31</b>	<b>2,057.89</b>	<b>2,479.33</b>	<b>5,999.39</b>	<b>4,999.55</b>	<b>6,585.91</b>
5	<b>Profit / (Loss) before exceptional item and tax (3-4)</b>	<b>51.18</b>	<b>170.86</b>	<b>(178.62)</b>	<b>401.56</b>	<b>(365.98)</b>	<b>(551.70)</b>
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	<b>Profit / (Loss) before Tax(5+6)</b>	<b>51.18</b>	<b>170.86</b>	<b>(178.62)</b>	<b>401.56</b>	<b>(365.98)</b>	<b>(551.70)</b>
8	<b>Tax Expenses</b>	<b>14.03</b>	<b>19.42</b>	<b>19.42</b>	<b>85.56</b>	<b>85.56</b>	<b>(142.12)</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>37.15</b>	<b>151.44</b>	<b>(178.62)</b>	<b>316.00</b>	<b>(365.98)</b>	<b>(409.58)</b>
10	Other comprehensive Income, net of income tax	-	-	21.30	-	13.68	(0.42)
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>37.15</b>	<b>151.44</b>	<b>(157.32)</b>	<b>316.00</b>	<b>(352.30)</b>	<b>(409.16)</b>
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	<b>Earnings per share (of ` 10/- each)</b>	<b>1.00</b>	<b>4.10</b>	<b>(4.83)</b>	<b>8.55</b>	<b>(9.90)</b>	<b>(11.08)</b>
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-

Quarterly Reporting of segment-wise, Revenue and capital Employed  
for the Quarter Ended 31st December, 2018

Sl. No.	Particulars	3 Months Ended (31.12.2018)	Preceding 3 Months Ended (30.09.2018)	Corresponding 3 Months Ended (31.12.2017) in the previous year	Year to date figures for current period ended (31/12/2018)	Year to date figures for previous period ended (31.12.2017)	Year Ended (31.03.2018)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Segment Revenue (Net sales/Income)</b>						
	(a) Segment - Synthetic Rubber	2.65	229.21	901.44	494.30	1,512.50	1,899.63
	(b) Segment - Coal	1,674.33	1,194.53	180.64	4,179.98	180.64	180.64
	(c) Segment - Agro Food Products	88.19	805.01	1,195.60	1,720.75	2,906.80	3,872.49
	(d) Other Unallocable	2.32	-	-	5.92	-	81.45
	<b>Net Sales/Income from operations</b>	<b>1,767.49</b>	<b>2,228.75</b>	<b>2,277.68</b>	<b>6,400.95</b>	<b>4,599.94</b>	<b>6,034.21</b>
2	<b>Segment Results Profit(+)/Loss(-)</b> (before Tax & Interest from each segment)						
	(a) Segment - Synthetic Rubber	(36.74)	(29.51)	9.10	(68.46)	35.22	16.76
	(b) Segment - Coal	73.81	84.53	7.89	258.00	7.09	25.45
	(c) Segment - Agro Food Products	23.05	132.11	(160.13)	264.33	(348.03)	(503.01)
	(d) Other Unallocable	-	-	-	-	-	-
	<b>Total</b>	<b>60.12</b>	<b>187.13</b>	<b>(143.14)</b>	<b>453.86</b>	<b>(305.72)</b>	<b>(460.80)</b>
	Less : Finance Cost/Interest (Net)	8.94	16.27	35.48	52.30	60.26	90.90
	<b>Total Profit / (Loss) before Tax</b>	<b>51.18</b>	<b>170.86</b>	<b>(178.62)</b>	<b>401.56</b>	<b>(365.98)</b>	<b>(551.70)</b>
3	<b>Capital Employed</b> <b>(Segment Assets - Segment Liabilities)</b>						
	(a) Segment - Synthetic Rubber	652.93	710.25	1,264.60	652.93	1,264.60	1,002.99
	(b) Segment - Coal	258.00	184.19	7.09	258.00	7.09	88.20
	(c) Segment - Agro Food Products	244.12	223.44	(388.17)	244.12	(388.17)	(252.16)
	(d) Other Unallocable	-	-	-	-	-	-
	<b>Total</b>	<b>1,155.05</b>	<b>1,117.88</b>	<b>883.52</b>	<b>1,155.05</b>	<b>883.52</b>	<b>839.03</b>

- Notes :
- These result were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 07.02.2019
  - 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 conform to current period's classification, wherever

Place : New Delhi  
Date : 07.02.2019

For and behalf of the Board



(Gairai Jain)

Chairman Cum Managing  
Director  
DIN:00049199



**Limited Review Report**

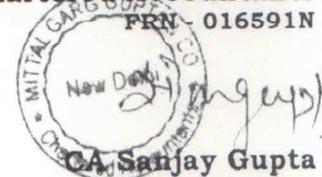
**Review Report to,  
The Board of Directors  
Chandra Prabhu International Limited  
14, Rani Jhansi Road  
New Delhi - 110055**

We have reviewed the accompanying statement of unaudited financial results (Provisional) of **M/s Chandra Prabhu International Limited** for the quarter/half year ended **December 31, 2018** prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, read with **SEBI Circular No. CIR/CFD/FAC/62/2016** dated July 05, 2016 (initialed by us for identification). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The statement has been prepared 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles general accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information 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. 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 aforesaid Indian Accounting Standard 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 Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Mittal Garg Gupta & CO  
Chartered Accountants**



**Date : 07.02.2019  
Place: New Delhi**

**M. No. 093321**