

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: January 31, 2020

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),
alongwith Limited Review Report (Standalone & Consolidated) for the Third Quarter and Nine
Month ended 31st December, 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 Third Quarter and Nine Month ended 31st December, 2019;
- 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 Friday, January 31, 2020.

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

MITTAL GARG GUPTA & CO.
CHARTERED ACCOUNTANTS



Review Report to,

The Board of Directors
Chandra Prabhu International Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results (Provisional) of M/s Chandra Prabhu International Limited for the quarter ended December 31, 2019 and year to date from April 01, 2019 to December 31, 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").
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: 20093321AAAAAL1720

Date: 31.01.2020
Place: New Delhi

For Mittal Garg Gupta & Co.
Chartered Accountants

FRN: 016591N

Sanjay Kumar Gupta, FCA
Partner

M. No. 093321

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 Nine Month Ended Dec. 31, 2019

Sl. No.	Particulars	Quarter ended			Period ended		Year ended 31.03.2019
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	3,538.47	1,593.26	1,765.17	8,183.51	6,395.03	9042.46
2	Other Income (Net)	140.33	87.82	2.32	280.05	5.92	9.44
3	Total Income (1+2)	3,678.80	1,681.08	1,767.49	8,463.56	6,400.95	9,051.90
4	Expenses						
a)	Cost of materials consumed						
b)	Purchases of stock-in-trade	3,353.28	1,550.62	1,868.62	7,566.16	4,472.72	7231.14
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	90.72	(25.24)	(220.17)	339.34	1,254.97	1,046.25
d)	Employees benefits expense	9.65	10.89	15.82	30.43	44.61	56.61
e)	Financial Costs	14.04	13.82	8.94	47.48	52.30	87.57
f)	Depreciation and amortisation expense	2.43	2.23	3.30	7.27	10.24	13.98
g)	Other expenses	151.02	42.59	39.80	231.10	164.55	183.46
	Total Expenses	3,621.14	1,594.91	1,716.31	8,221.78	5,999.39	8,619.01
5	Profit / (Loss) before exceptional item and tax (3-4)	57.66	86.17	51.18	241.78	401.56	432.89
6	Exceptional item Gain/(Loss)	-	-	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	57.66	86.17	51.18	241.78	401.56	432.89
8	Tax Expenses	18.05	-	14.03	68.09	85.56	89.02
9	Net Profit / (Loss) for the period (7-8)	39.61	86.17	37.15	173.69	316.00	343.87
10	Other comprehensive income, net of income tax	-	-	-	-	-	(0.40)
11	Total Comprehensive Income for the period (9+10)	39.61	86.17	37.15	173.69	316.00	343.47
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	1.07	2.33	1.00	4.70	8.55	9.30
(b)	Diluted	-	-	-	-	-	-

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Nine Month ended 31st Dec 2019**

Sl. No.	Particulars	Quarter ended			Period ended		Year ended 31.03.2019
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
a	Segment - Rubber	-	-	2.65	56.38	494.30	549.02
b	Segment - Coal	2,304.38	1,593.25	1,674.33	6,558.31	4,179.98	6457.41
c	Segment - Agro Food Products	1,234.10	-	88.19	1,568.82	1,720.75	2036.03
d	Other Unallocable	140.33	87.82	2.32	280.05	5.92	9.44
	Net Sales/Income from operations	3,678.81	1,681.07	1,767.49	8,463.56	6,400.95	9,051.90
2	Segment Results Profit/(+)/Loss(-) (before Tax & Interest from each segment)						
a	Segment - Rubber	(2.15)	(34.32)	(36.74)	(43.27)	(68.46)	-54.36
b	Segment - Coal	87.16	139.84	73.81	322.04	258.00	318.84
c	Segment - Agro Food Products	(16.80)	(5.53)	23.05	6.99	264.33	255.98
d	Other Unallocable	3.52	-	-	3.52	-	-
	Total	71.73	99.99	60.12	289.28	453.86	520.46
	Less : Finance Cost	14.06	13.82	8.94	47.48	52.30	87.57
	Total Profit / (Loss) before Tax	57.67	86.17	51.18	241.80	401.56	432.89
3	Capital Employed						
	Segment Assets - Segment Liabilities						
	Synthetic Rubber	401.93	244.23	652.93	401.93	652.93	829.85
	Coal	820.45	1,058.20	258.00	820.45	258.00	318.78
	Agro Food Products	111.53	14.15	244.12	111.53	244.12	33.88
	Other Unallocable	-	-	-	-	-	-
	Total	1,333.91	1,316.58	1,155.05	1,333.91	1,155.05	1,182.51

Notes :

These Unaudited result of the company for the Quarter and Nine Month Ended Dec. 31, 2019 has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 31 st January, 2020.

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 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 : 31.01.2020



Gajraj Jain
Gajraj Jain
Chairman Cum 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

Review Report to
To the Board of Directors of
Chandra Prabhu International Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited 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 December 31, 2019 and year to date from April 01, 2019 to December 31, 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").

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 (quarterly) financial results of Alsan Rubber & Chemical Pvt Ltd subsidiary, which have not been reviewed by their auditors, whose interim (quarterly) financial results reflect total assets of Rs1.72 crores as at December 31, 2019 and total revenue of Rs Nil, total net profit/(loss) after tax of Rs 4.39 Lacs and total comprehensive income / loss of Rs 4.39 Lacs for the quarter ended December 31, 2019 and for the period from April 01, 2019 to December 31, 2019, respectively, as considered in the consolidated unaudited financial results.

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

UDIN: 20093321AAAAAM8106

Date : 31.01.2020
Place : New Delhi

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

Sanjay Kumar Gupta, FCA
Partner
M. No. 093321

112, Vishwadeep Tower, District Centre, Janak Puri, New Delhi - 110058 Tele/Fax: 25512000
E-mail : ca_mgg@yahoo.in

PART - I

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Month Ended Dec. 31, 2019

Sl. No.	Particulars	Quarter ended			Period ended		Year ended 31.03.2019
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Revenue from Operations	3,538.47	1,593.26	1,765.17	8,183.51	6,465.30	9112.73
2	Other Income (Net)	140.33	87.82	2.32	280.05	5.92	9.91
3	Total Income (1+2)	3,678.80	1,681.08	1,767.49	8,463.56	6,471.22	9,122.64
4	Expenses						
a)	Cost of materials consumed						
b)	Purchases of stock-in-trade	3,353.28	1,550.62	1,868.62	7,566.16	4,472.72	7231.14
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	90.71	(25.24)	(220.17)	339.34	1,313.23	1,104.51
d)	Employees benefits expense	9.65	10.89	15.82	30.43	45.90	57.9
e)	Financial Costs	14.11	13.91	12.47	47.75	64.35	100.37
f)	Depreciation and amortisation expense	3.49	2.99	4.79	10.43	14.84	20.12
g)	Other expenses	151.03	43.08	39.95	231.90	167.81	188.85
	Total Expenses	3,622.27	1,596.25	1,721.48	8,226.01	6,078.85	8,702.89
5	Profit / (Loss) before exceptional item and tax (3-4)	56.53	84.83	46.01	237.55	392.37	419.75
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	56.53	84.83	46.01	237.55	392.37	419.75
8	Tax Expenses	18.21	-	14.03	68.25	85.56	83.33
9	Net Profit /(Loss) for the period (7-8)	38.32	84.83	31.98	169.30	306.81	336.42
10	Other comprehensive Income, net of income tax	-	-	-	-	-	(0.40)
11	Total Comprehensive Income for the period (9+10)	38.32	84.83	31.98	169.30	306.81	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	1.04	2.29	0.86	4.58	8.30	9.10
(b)	Diluted	-	-	-	-	-	-

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Nine Month ended 31st Dec., 2019**

Sl. No.	Particulars	Quarter ended			Period ended		Year ended 31.03.2019
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Segment Revenue (Net sales/Income)						
a	Segment - Rubber	-	-	2.65	56.38	564.57	619.29
b	Segment - Coal	2,304.37	1,593.25	1,674.33	6,558.31	4,179.98	6457.41
c	Segment - Agro Food Products	1,234.10	-	88.19	1,568.82	1,720.75	2036.03
d	Other Unallocable	140.33	87.82	2.32	280.05	5.92	9.91
	Net Sales/Income from operations	3,678.80	1,681.07	1,767.49	8,463.56	6,471.22	9,122.64
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)						
a	Segment - Rubber	(3.24)	(35.57)	(38.38)	(47.24)	(65.61)	(54.69)
b	Segment - Coal	87.16	139.84	73.81	322.04	258.00	318.86
c	Segment - Agro Food Products	(16.80)	(5.53)	23.05	6.98	264.33	255.95
d	Other Unallocable	3.52	-	-	3.52	-	-
	Total	70.64	98.74	58.48	285.30	456.72	520.12
	Less : Finance Cost	14.11	13.91	12.47	47.75	64.35	100.37
	Total Profit /(Loss) before Tax	56.53	84.83	46.01	237.55	392.37	419.75
3	Capital Employed						
	Segment Assets - Segment Liabilities						
	Synthetic Rubber	393.54	237.14	709.72	393.54	645.18	604.51
	Coal	820.45	1,058.20	184.19	820.45	258.00	318.79
	Agro Food Products	111.53	14.15	223.44	111.53	244.12	255.21
	Other Unallocable	-	-	-	-	-	-
	Total	1,325.52	1,309.49	1,117.35	1,325.52	1,147.30	1,178.51

Notes :

- These Consolidated Unaudited result of the company and its subsidiary referred as "the Group" for the Quarter and Nine Month Ended Dec. 31, 2019 has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 31st January, 2020.
- 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 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 : 31.01.2020



Gajraj Jain
Chairman Cum Managing Director
DIN:00049199