

# CHANDRA PRABHU INTERNATIONAL LIMITED



REGD. OFFICE : 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 © 23516567, 32559597 FAX : 91-11-23553698 E-mail : info@cpil.com Website : www.cpil.com  
CIN L51909DL1984PLC019441

May 29, 2018

Scrip Code No.: 530309

**BSE Ltd**

P J Towers

Dalal Street

Mumbai-400001

**Sub: Submission of Audited Financial Results (Standalone and Consolidated) for the Quarter and Year ended 31<sup>st</sup> March, 2018**

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:-

- Standalone Audited Financial Results along with Audit Report on Quarterly financial results for the quarter and year ended March 31, 2018.
- Consolidated Audited Financial Results along with Audit Report on Year to Date Results for year ended March 31, 2018.
- Declaration (for audit report with unmodified opinion).

These results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on Tuesday, 29<sup>th</sup> May, 2018.

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

Thanking You,

Yours Faithfully,

For **CHANDRA PRABHU INTERNATIONAL LIMITED**

  
**AKASH JAIN**

**JOINT MANAGING DIRECTOR**

**DIN: 00049303**



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



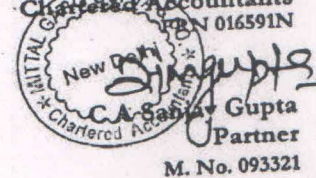
**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

1. We have audited the accompanying statement of standalone financial results of Chandra Prabhu International Limited ("the company") for the year ended March 31, 2018 being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No.CIR/CFD/FAC/62/2016 date 5 July, 2016.
2. This statement, which is the responsibility of the company's management and has been approved by the Board of Directors, has been compiled from related Standalone Financial Statement which has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder 'IND-AS' and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
  - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 date 5 July, 2016, and
  - (ii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the net profit / (loss), total comprehensive income and other financial information of the company for the quarter and year ended on March 31, 2018.
5. These financial results include the results for the quarter and year ended 31<sup>st</sup> March 2018 being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto 31<sup>st</sup> December 2017 of the relevant financial year, which were subject to limited review by us as stated in Paragraph 1 above, as required under the SEBI Regulations.

Place: New Delhi  
Date: 29/05/2018

For Mittal Garg Gupta & Co.  
Chartered Accountants  
New Delhi 110058  
M. No. 016591N







Auditor's Report on Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have audited the accompanying statement of consolidated financial results of **Chandra Prabhu International Limited** ("the company") for the year ended March 31, 2018 being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No.CIR/CFD/FAC/62/2016 date 5 July, 2016.
2. This statement, which is the responsibility of the company's management and has been approved by the Board of Directors, has been compiled from related consolidated Financial Statement which has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder 'IND-AS' and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these financial results based on our audit of such consolidated financial statements.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. We did not audit the financial statements of one (1) subsidiary i.e **Alsan Rubber & Chemicals Private Limited** included in the consolidated year to date results for the year ended 31<sup>st</sup> March 2018, whose financial statements reflect total assets of Rs 447.90 Lacs as at March 31, 2018 and the total revenue of Rs 683.46 Lacs for the year ended on that date, as considered in the consolidated financial results. These financial statements and other financial information have been audited by other auditors whose report(s) have been furnished to us by the management, and our opinion is based solely on the report of such other auditors.
5. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
  - (i) Include the financial results for the year ended 31<sup>st</sup> March 2018 of M/s Alsan Rubber & Chemicals Private Limited;
  - (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 date 5 July, 2016, and
  - (iii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the net profit / (loss), total comprehensive income and other financial information of the company for the quarter and year ended on March 31, 2018.
6. These financial results includes the results for the quarter and year ended 31<sup>st</sup> March 2018 being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto 31<sup>st</sup> December 2017 of the relevant financial year, which were subject to limited review by us as stated in Paragraph 1 above, as required under the SEBI Regulations.

Place: New Delhi  
Date: 29/05/2018

For Mittal Garg Gupta & Co.  
Chartered Accountants  
New Delhi  
M. No. 093321



**CHANDRA PRABHU INTERNATIONAL LTD.**  
 CIN: L51909DL1984PLC019441, Mail ID - Info@cpll.com, cs@cpll.com website: www.cpll.com  
 REGD.OFF. : 14, RANI JHANSI ROAD, NEW-DELHI-110 066  
 Audited Financial Results for the Quarter and Year Ended on 31st March, 2018

**PART - I**

Statement of Standalone and Consolidated Audited Results for the Quarter and Year Ended 31.03.2018						
Sl. No.	Particulars	Standalone				
		3 Months Ended (31.03.2018)	3 Months Ended (31.12.2017)	Corresponding 3 Months Ended (31.03.2017) in the previous year	Year Ended (31.03.2018)	Year Ended (31.03.2017)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		1,352.82	2,277.68	1,640.83	5,952.76	2,826.52
1	Revenue from Operations					
2	Other Income (Net)	47.82	23.03	149.47	81.45	167.30
3	Total Income (1+2)	1,400.64	2,300.71	1,790.30	6,034.21	2,993.82
4	Expenses					
	a) Cost of materials consumed			1,012.33	6,575.31	3,626.96
	b) Purchases of stock-in-trade	1,937.69	3,124.82			
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(515.74)	(747.94)	419.57	(303.59)	(964.73)
	d) Employees benefits expense	7.92	17.86	12.82	41.83	41.04
	e) Financial Costs	30.63	35.49	44.37	90.89	67.77
	f) Depreciation and amortisation expense	4.31	6.03	3.11	12.79	14.72
	g) Other expenses	121.54	43.07	25.91	168.68	90.97
	Total Expenses	1,586.35	2,479.33	1,518.11	6,585.91	2,876.73
	Profit / (Loss) before exceptional item and tax (3-4)	(185.71)	(178.62)	272.19	(551.70)	117.09
5	Exceptional Item Gain/(Loss)	-	-	(91.02)	-	-
6	Profit / (Loss) before Tax(5+6)	(185.71)	(178.62)	363.21	(551.70)	117.09
7	Tax Expenses	(142.12)	-	23.42	(142.12)	23.42
8	Net Profit /(Loss) for the period (7-8)	(43.59)	(178.62)	339.79	(409.58)	93.67
9	Other comprehensive income, net of income tax	(0.42)	21.30	-	(0.42)	-
10	Total Comprehensive Income for the period (9+10)	(409.16)	(157.32)	-	(409.16)	93.67
11	Paid-up equity share capital (Face value * 10/- each)	369.80	369.80	369.80	369.80	369.80
12	Reserves excluding revaluation reserves	-	-	-	-	-
13	Earnings per share (of * 10/- each)	(1.18)	(4.83)	9.19	(11.08)	2.53
14	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-

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

Sl. No.	Particulars	Standalone				
		3 Months Ended (31.03.2018)	3 Months Ended (31.12.2017)	Corresponding 3 Months Ended (31.03.2017) in the previous year	Year Ended (31.03.2018)	Year Ended (31.03.2017)
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Segment Revenue (Net sales/Income)					
	(a) Segment - Synthetic Rubber	387.13	901.44	991.55	1,899.63	1,981.32
	(b) Segment - Coal	-	180.64	178.10	180.64	217.14
	(c) Segment - Agro Food Products	965.69	1,195.60	471.18	3,872.49	628.06
	(d) Other Unallocable	81.45	-	(101.85)	81.45	-
	Net Sales/Income from operations	1,434.27	2,277.68	1,538.98	6,034.21	2,826.52
2	Segment Results Profit/(+)/Loss(-) (before Tax & Interest from each segment)					
	(a) Segment - Synthetic Rubber	(18.46)	9.10	251.40	16.76	166.89
	(b) Segment - Coal	18.36	7.89	31.93	25.45	30.67
	(c) Segment - Agro Food Products	(154.98)	(160.13)	51.06	(503.01)	(12.70)
	(d) Other Unallocable	-	-	(17.83)	-	-
	Total	(155.08)	(143.14)	316.56	(460.80)	184.86
	Less : Finance Cost/Interest (Net)	30.63	35.48	44.37	90.89	67.77
	Add : Exceptional Item	-	-	(91.02)	-	-
	Total Profit /(Loss) before Tax	(185.71)	(178.62)	272.19	(551.69)	117.09



3	Capital Employed (Segment Assets - Segment Liabilities)					
		1,002.99	1,264.60	1,894.13	1,002.99	1,894.13
	(a) Segment - Synthetic Rubber	88.20	7.09	30.67	88.20	30.67
	(b) Segment - Coal	(252.16)	(388.17)	(675.31)	(252.16)	(675.31)
	(c) Segment - Agro Food Products		-	-	-	-
	(d) Other Unallocable					
	Total	839.03	883.52	1,249.49	839.03	1,249.49

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 29.05.2018.
- 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 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.
- Based on SEBI Circular CIR/CFD/FAC/62/2016 dated 05.07.2016, the Company has presented the results for the previous period under Ind AS. Consequent to transaction to Ind AS, the reconciliation of net profit/(loss) is provided as below. In accordance with the requirements of paragraph 32 of Ind AS 101

Particulars	Year Ending
	31.03.2018
Net Profit / (Loss) as per the Indian GAAP	(409.58)
Consequent Changes in Transition to Ind As	-
Net Profit / (Loss) after Tax under Ind As	(409.58)
Other Comprehensive Income (net to Tax)	(0.42)
Total Comprehensive Income as per Ind As	(409.16)

Place : New Delhi  
Date : 29.05.2018

  
Akash Jain  
Joint Managing Director  
DIN:00049303

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  
STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH - 2018

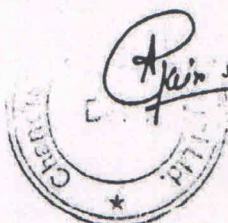
Annexure IX

(Rs. in Lacs)

Statement of Assets and Liabilities		STANDALONE	
	PARTICULARS	As at 31st March 2018 (Audited)	As at 31st March 2017 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	Non-current assets		
	(a) Property, Plant and Equipment	52.92	39.56
	(b) Financial Assets		
	Investment	60.00	60.00
	Other Financial Assets		
	(c) Deferred tax assets (net)	153.74	10.78
	(d) Other non-current assets	25.18	-
	Sub-total-Non-Current Assets	291.84	169.86
2	Current assets		
	(a) Inventories	1,535.94	1,232.36
	(b) Financial Assets		
	Trade receivables	796.28	1,360.54
	Cash and cash equivalents	9.59	89.86
	Short Term Loan & Advances	50.14	83.11
	(f) Other current assets	108.72	18.20
	Sub-total-Current assets	2,500.67	2,784.07
	<b>TOTAL - ASSETS</b>	<b>2,792.51</b>	<b>2,953.93</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	EQUITY		
	(a) Equity Share Capital	369.80	369.80
	(b) Reserves and Surplus	469.24	879.69
	Sub-total-Equity	839.04	1,249.49
2	Non-current liabilities		
	(a) Financial Liabilities		
	Borrowings	11.09	0.86
	(d) Provisions	2.98	4.16
	Sub-total-Non-Current liabilities	14.07	5.02
5	Current Liabilities		
	(a) Financial Liabilities		
	Borrowings	551.88	692.62
	Trade payables	392.76	645.87
	Other Financial Liabilities	894.45	-
	(c) Other current liabilities	99.76	334.83
	(d) Provisions	0.55	26.10
	Sub-total-Current liabilities	1,939.40	1,699.42
	<b>TOTAL -EQUITY AND LIABILITIES</b>	<b>2,792.51</b>	<b>2,953.93</b>
Reconciliation of Profit between Ind-AS and previous Indian GAAP			
Particulars		Profit Reconciliation	
		Quarter Ending	
		31.03.2018	31.03.2017
		Reviewed	
Net Profit / (Loss) as per the Indian GAAP		(409.58)	93.67
Consequent Changes in Transition to Ind As		-	4.71
Net Profit / (Loss) after Tax under Ind As		(409.58)	98.38
Other Comprehensive Income (net to Tax)		(0.42)	-
Total Comprehensive Income as per Ind As		(409.16)	98.38

Date: 29/05/2018  
Place: New Delhi

Akash Jain  
Joint Managing Director  
DIN:00049303





**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

Audited Financial Results for the Quarter and Year Ended on 31st March, 2018

( in Lacs)

**PART - I**

Statement of Consolidated Audited Results for the Year Ended 31.03.2018		Consolidated	
Sl. No.	Particulars	Year Ended (31.03.2018)	Year Ended (31.03.2017)
		( Audited)	( Audited)
1	Revenue from Operations	6,626.72	3,720.58
2	Other Income (Net)	90.96	172.75
3	<b>Total Income (1+2)</b>	<b>6,717.68</b>	<b>3,893.33</b>
4	<b>Expenses</b>		
	a) Cost of materials consumed	7,259.40	3,993.70
	b) Purchases of stock-in-trade		
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(361.84)	(474.24)
	d) Employees benefits expense	58.81	55.68
	e) Financial Costs	122.16	97.52
	f) Depreciation and amortisation expense	19.56	19.59
	g) Other expenses	180.76	110.27
	<b>Total Expenses</b>	<b>7,278.85</b>	<b>3,802.52</b>
	<b>Profit / (Loss) before exceptional item and tax (3-4)</b>	<b>(561.17)</b>	<b>90.81</b>
5	Exceptional Item Gain/(Loss)	-	-
6	<b>Profit / (Loss) before Tax(5+6)</b>	<b>(561.17)</b>	<b>90.81</b>
7	<b>Tax Expenses</b>	<b>(154.45)</b>	<b>23.20</b>
8	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>(406.72)</b>	<b>67.61</b>
9	Other comprehensive Income, net of income tax	(0.42)	-
10	<b>Total Comprehensive Income for the period (9+10)</b>	<b>(407.14)</b>	<b>-</b>
11	Paid-up equity share capital (Face value ` 10/- each)	369.80	369.80
12	Reserves excluding revaluation reserves	-	-
13	<b>Earnings per share (of ` 10/- each)</b>	<b>(11.00)</b>	<b>1.83</b>
14	(a) Basic	-	-
	(b) Diluted	-	-

Place : New Delhi  
Date : 29.05.2018

For and behalf of the Board

*(Signature)*  
(Akash Jain)  
Joint Managing Director  
DIN:-00049303





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

Sl. No.	Particulars	Consolidated	
		Year Ended (31.03.2018)	Year Ended (31.03.2017)
		( Audited)	( Audited)
1	<b>Segment Revenue (Net sales/Income)</b>		
	(a) Segment - Synthetic Rubber	2,573.59	2,875.39
	(b) Segment - Coal	180.64	217.14
	(c) Segment - Agro Food Products	3,872.49	628.06
	(d) Other Unallocable	90.95	
	<b>Net Sales/Income from operations</b>	<b>6,717.67</b>	<b>3,720.59</b>
2	<b>Segment Results Profit(+)/Loss(-)</b> (before Tax & Interest from each segment)		
	(a) Segment - Synthetic Rubber	38.55	170.36
	(b) Segment - Coal	25.45	30.67
	(c) Segment - Agro Food Products	(503.01)	(12.70)
	(d) Other Unallocable		-
	<b>Total</b>	<b>(439.01)</b>	<b>188.33</b>
	Less : Finance Cost/Interest (Net)	122.16	97.52
	Add : Exceptional Item	-	-
	<b>Total Profit /(Loss) before Tax</b>	<b>(561.17)</b>	<b>90.81</b>
3	<b>Capital Employed</b> <b>(Segment Assets - Segment Liabilities)</b>		
	(a) Segment - Synthetic Rubber	1,058.19	1,896.29
	(b) Segment - Coal	88.20	30.67
	(c) Segment - Agro Food Products	(252.16)	(675.31)
	(d) Other Unallocable	-	-
	<b>Total</b>	<b>894.23</b>	<b>1,251.65</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 29.05.2018.
- 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.
- Based on SEBI Circular CIR/CFD/FAC/62/2016 dated 05.07.2016, the Company





has presented the results for the previous period under Ind AS. Consequent to transaction to Ind AS, the reconciliation of net profit/(loss) is provided as below. In accordance with the requirements of paragraph 32 of Ind AS 101

Particulars	Profit Reconciliation	
	Year Ending	
	31.03.2018	31.03.2017
	Reviewed	
Net Profit / (Loss) as per the Indian GAAP	(406.72)	72.98
Consequent Changes in Transition to Ind As	-	-
Net Profit / (Loss) after Tax under Ind As	(406.72)	72.98
Other Comprehensive Income (net to Tax)	(0.42)	-
Total Comprehensive Income as per Ind As	(407.14)	72.98

Place : New Delhi  
Date : 29.05.2018

For and behalf of the Board

  
(Akash Jain)  
Joint Managing Director  
DIN:-00049303





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Mail ID : Info@cpil.com, cs@cpil.com website: www.cpill.com  
REGD.OFF. : 14, RANI JHANSI ROAD, NEW-DELHI-110 055  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH - 2018**  
**Annexure IX**

(Rs. In Lacs)

Statement of Assets and Liabilities		CONSOLIDATED	
	PARTICULARS	As at 31st March 2018 (Audited)	As at 31st March 2017 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	131.45	50.16
	(b) Goodwill on Consolidation	8.24	8.24
	(c) Financial Assets		
	(d) Investment	0.03	-
	(e) Other Financial Assets		
	(f) Deferred tax assets (net)	168.78	13.48
	(g) Long Term Loan & Advances	-	109.97
	(h) Other non-current assets	38.09	0.03
	<b>Sub-total-Non-Current Assets</b>	<b>346.59</b>	<b>181.88</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	1,594.20	1,232.36
	(b) Financial Assets		
	Trade receivables	1,041.21	1,677.35
	Cash and cash equivalents	26.94	112.55
	Short Term Loan & Advances	50.14	85.05
	(f) Other current assets	129.58	18.20
	<b>Sub-total-Current assets</b>	<b>2,842.07</b>	<b>3,125.51</b>
	<b>TOTAL - ASSETS</b>	<b>3,188.66</b>	<b>3,307.39</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	(a) Equity Share Capital	369.80	369.80
	(b) Reserves and Surplus	472.68	881.85
	<b>Sub-total-Equity</b>	<b>842.48</b>	<b>1,251.65</b>
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	16.31	0.88
	(b) Provisions	2.98	4.16
	<b>Sub-total-Non-Current liabilities</b>	<b>19.29</b>	<b>5.02</b>
<b>5</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	804.33	862.62
	Trade payables	464.84	717.95
	Other Financial Liabilities	898.03	-
	(b) Other current liabilities	159.14	444.05
	(c) Provisions	0.55	26.10
	<b>Sub-total-Current liabilities</b>	<b>2,326.89</b>	<b>2,050.72</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,188.66</b>	<b>3,307.39</b>

**Reconciliation of Profit between Ind-AS and previous Indian GAAP**

Particulars	Profit Reconciliation	
	Year Ending	
	31.03.2018	31.03.2017
	Reviewed	
Net Profit / (Loss) as per the Indian GAAP	(406.72)	72.98
Consequent Changes in Transition to Ind As	-	-
Net Profit / (Loss) after Tax under Ind As	(406.72)	72.98
Other Comprehensive Income (net to Tax)	(0.42)	-
Total Comprehensive Income as per Ind As	(407.14)	72.98

For and behalf of the Board

Place : New Delhi  
Date : 29.05.2018



(Akash Jain)  
Joint Managing Director  
DIN:-00049303



# CHANDRA PRABHU INTERNATIONAL LIMITED



REGD. OFFICE : 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 © 23516567, 32559597 FAX : 91-11-23553698 E-mail : info@cpil.com Website : www.cpil.com  
CIN L51909DL1984PLC019441

## Declaration

Date: 29<sup>th</sup> May, 2018

Scrip Code No.: 530309

BSE Ltd

P J Towers

Dalal Street

Mumbai-400001

Dear Sir,

Sub : Declaration in respect of Audit Report with an unmodified opinion for the Financial Year ended 31<sup>st</sup> March, 2018.

In terms of amendment of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 vide notification dated May 25, 2016 read with SEBI's Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that the Mittal Garg Gupta & Co., Chartered Accountants, Statutory Auditors of the company has not made any modified opinion or qualification in the Audit Report for the Audited Financial Results (Standalone & Consolidated) for the Quarter and Financial year ended March 31, 2018.

Thanking You

For Chandra Prabhu International Limited



Akash Jain

Joint Managing Director

DIN: 00049303