

# CHANDRA PRABHU INTERNATIONAL LIMITED

CIN L51909DL1984PLC019441



REGD. OFFICE: 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 PH.: +91-11-23516567  
CORPORATE OFFICE: 1512, 15TH FLOOR, GALLERIA TOWERS, DLF PHASE-IV, GURUGRAM-122009 (HR)  
PH.: +91-124-44754936 | E-mail: info@cpil.com | Website: www.cpil.com

To,

**Date: 29/05/2025**

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

**Script Code: 530309**

**Sub: Submission of Audited Financial Results for the Quarter and Year ended on March 31, 2025.**

Dear Sir/Madam,

In due Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the listing Regulations, 2015"), Please find enclosed herewith:-

- a) Standalone Audited Financial Results for the quarter and year ended on March 31, 2025;
- b) Audit Report for the quarter and year ended on March 31, 2025
- c) Statement of Assets & Liabilities as on 31<sup>st</sup> March, 2025;
- d) Cash Flow Statement as on March 31, 2025;
- e) Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

These results were reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on Thursday, May 29, 2025.

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

Thanking You,

Yours Faithfully

**For CHANDRA PRABHU INTERNATIONAL LIMITED**

**KOMAL  
COMPANY SECRETARY & COMPLIANCE OFFICER**

**Encl: as above**



**Independent Auditor's Report on Audited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors of  
**M/s Chandra Prabhu International Limited**

**Report on the audit of the Statement of Standalone Ind AS Financial Results**

**Opinion**

We have audited the Financial Results ("the Statement") for the quarter and year ended March 31, 2025 (Financial Results) included in the accompanying "Statement of Audited Results for the quarter and year ended March 31, 2025" ("the statement") of Chandra Prabhu International Ltd ("the Company") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the quarter and year ended March 31, 2025:

- (i) are presented in accordance with the requirements of the Listing Regulations; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter and year then ended.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (lithe Act"). Our responsibilities under those Standards are further described in the 'Auditors' Responsibilities for the audit of the Financial Results for the quarter and year ended March 31, 2025' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (lithe ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the quarter and year ended March 31, 2025, under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Statement**

This Statement, which includes the Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them. The Statement has been compiled from the related audited Financial Statements as at and for the year ended March 31, 2025, and interim financial information for the quarter ended March 31, 2025. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025, that give a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133







of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Statement of Standalone Ind AS Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results for the quarter and year ended March 31, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone Ind AS financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement of standalone Ind AS financial results or, if





such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The Statement includes the results for the quarter ended March 31, 2025, and March 31, 2024, being the balancing figures between audited figures in respect of the full financial years respectively, and the nine months figures of the relevant financial years, which were subject to limited review by us as required under the Listing Regulations.

For J P S & CO  
Chartered Accountants  
FRN-004086N

**CA J C Verma**  
Partner

**M. No. 083210**  
**Place: New Delhi**  
**Date: 29.05.2025**  
**UDIN: 25083210BMHEOO2137**





## 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

Corporate Office: Suite 1512, 15TH FLOOR, GALLERIA TOWERS, DLF PHASE-IV, GURUGRAM-1220009, HARYANA

Audited Financial Results For Quarter &amp; The Year Ended 31st March, 2025

Statement of Audited Standalone Ind AS Financial Results for the Quarter and Year ended March 31, 2025  
PART - I

(Rs. In Lacs)

Sl.	Particulars	STANDALONE					
		Quarter Ended		Year Ended			
		31st March 2025 (Audited)	31st Dec. 2024 (Unaudited)	31st March 2024 (Audited)	31st March 2025 (Audited)	31st March 2024 (Audited)	31st March 2024 (Audited)
1	Revenue from Operations	30,040.55	26,516.44	21,414.99	99,426.36	85,483.12	267.92
2	Other Income (Net)/(Adjustment)	100.00	357.18	65.54	534.24	85,751.04	
3	Total Income (1+2)	30,140.55	26,873.62	21,480.53	99,960.60		
4	Expenses						
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade	29,396.26	25,088.56	24,873.77	96,064.35	88,151.63	
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	423.75	1035.56	(3,602.15)	2,314.79	(3,546.65)	
	d) Employees benefits expense	38.21	29.33	28.06	139.94	119.41	
	e) Financial Costs	132.60	232.52	186.03	710.72	502.35	
	f) Depreciation and amortisation expense	27.33	27.98	19.55	109.82	62.20	
	g) Other expenses	130.54	47.73	137.03	297.98	318.32	
	Total Expenses	30,148.69	26,461.68	21,642.29	99,637.60	85,607.26	
5	Profit/(Loss) before exceptional item and tax (3-4)	(8.14)	411.94	(161.76)	323.00	143.78	
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	
7	Profit / (Loss) before Tax(5+6)	(8.14)	411.94	(161.76)	323.00	143.78	
8	Tax Expenses	3.55	83.34	(10.67)	86.89	66.28	
9	Net Profit / (Loss) for the period (7-8)	(11.69)	328.60	(151.09)	236.11	77.50	
10	Other comprehensive Income, net of income tax	0.25	-	1.07	0.25	1.07	
11	Total Comprehensive income for the period (9+10)	(11.44)	328.60	(150.02)	236.36	78.57	
12	Paid-up equity share capital (Face value ` 2/- each)	369.80	369.80	369.80	369.80	369.80	
13	Reserves excluding revaluation reserves	-	-	-	-	-	
14	Earnings per share (of ` 2/- each)						
	(a) Basic	(0.06)	1.78	(0.82)	1.28	0.42	
	(b) Diluted	(0.06)	1.78	(0.82)	1.28	0.42	





**Reporting of segment-wise, Revenue and capital Employed  
For the Quarter and year ended 31st March 2025**

Sl. No.	Particulars	STANDALONE					
		Quarter Ended		Year Ended			
		31st March 2025 (Audited)	31st Dec. 2024 (Unaudited)	31st March 2024 (Audited)	31st March 2025 (Audited)	31st March 2024 (Audited)	31st March 2024 (Audited)
1	<b>Segment Revenue (Net sales/Income)</b>						
	Coal Division	24,669.40	15,326.01	14,558.24	67,701.14	58,055.90	
	Metal Division	5,369.65	11,188.57	6,856.55	31,709.25	27,427.22	
	Hiring of Agro Equipments	1.51	1.85	-	15.97	-	
	Real Estate Division	-	-	-	-	-	
	Other Unallocable (Net)	100.00	357.18	65.54	534.24	267.92	
	<b>Net Sales/Income from operations</b>	<b>30,140.56</b>	<b>26,873.61</b>	<b>21,480.33</b>	<b>99,960.60</b>	<b>85,751.04</b>	
2	<b>Segment Results Profit(+)/Loss(-) (before Tax &amp; Interest from each segment)</b>						
	Coal Division	539.39	(197.83)	(124.74)	54.87	(296.23)	
	Metal Division	(131.17)	498.50	83.47	863.45	674.44	
	Hiring of Agro Equipments	24.04	(13.39)	-	(11.04)	-	
	Real Estate Division	-	-	-	-	-	
	Other Unallocable (Net)	(307.80)	357.18	65.54	126.44	267.92	
	<b>Total</b>	<b>124.46</b>	<b>644.46</b>	<b>24.27</b>	<b>1,033.72</b>	<b>646.13</b>	
	Less :Financial Cost	132.60	232.52	186.03	710.72	502.35	
	Exceptional Item	-	-	-	-	-	
	<b>Total Profit/(Loss) before Tax</b>	<b>(8.14)</b>	<b>411.94</b>	<b>(161.76)</b>	<b>323.00</b>	<b>143.78</b>	
3	<b>Capital Employed (Segment Assets- Segment Liabilities)</b>						
	Coal Division	1,238.95	705.73	584.47	1,238.95	584.43	
	Metal Division	281.11	2119.29	2388.89	281.11	2,388.88	
	Hiring of Agro Equipment	87.35	98.35	-	87.35	-	
	Real Estate Division*	-	1,723.18	1,720.98	-	1,720.98	
	Other Unallocable	3,323.24	295.60	-	3,323.24	-	
	<b>Total</b>	<b>4,930.65</b>	<b>4,942.15</b>	<b>4,694.34</b>	<b>4,930.65</b>	<b>4,694.29</b>	

**Notes :**

- The standalone financial results have been Prepared In accordance with the principles and procedures of Indian Accounting Standards ('Ind AS') as notified under the Companies Indian Accounting Standards) Rules, 2015 as specified In Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The standalone financial results for the quarter and year ended 31 March 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 29th May 2025.
- The Company currently is engaged in the business/trading of "Coal , Scrap and Agri" and therefore, has three reportable segment (separate division) in accordance with Ins AS 108 "operating segments" notified pursuant to Companies (Accounting Standards) Rules, 2015.
- \*Real Estate Project has been deferred being capital intensive as this would affect the core business activity and has been reclassified from Inventories to Investment for capital appreciation and already intimated to Stock Exchange on 31st March 2025.
- 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.

**For Chandara Prabhu International Limited**

Place: Gurgaon  
Date: 29th May, 2025

Chairman cum Managing Director  
DIN : 00049199





**Annexure IX**

Notes to Standalone Ind AS Financial Results

(Rs. In Lacs)

**1. Statement of Assets and Liabilities as on March 31, 2025**

SL No.	Particulars	STANDALONE	
		As at 31st March 2025	As at 31st March 2024
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	825.94	879.39
(b)	Investment Property	1,722.91	-
(b)	Financial Assets		
	Investment	-	-
	Other Financial Assets	763.47	14.00
(c)	Deferred tax assets (net)	53.60	26.22
(d)	Other non-current assets	119.58	72.68
	<b>Total Non Current Assets</b>	<b>3,485.50</b>	<b>992.29</b>
2	<b>Current assets</b>		
(a)	Inventories	608.72	4,644.50
(b)	Financial Assets		
	Trade receivables	6,289.34	4,527.19
	Cash and cash equivalents	253.83	67.13
	Bank Balances other than cash and Cash Equivalents above	1,341.13	1,969.72
	Loans	-	-
	Other Financial Assets	2.01	681.76
(c)	Current Tax Assets (Net)	348.34	435.21
(f)	Other current assets	2,142.07	776.35
	<b>Total Current assets</b>	<b>10,985.44</b>	<b>13,101.86</b>
	<b>TOTAL ASSETS</b>	<b>14,470.94</b>	<b>14,094.15</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
(a)	Equity Share Capital	369.80	369.80
(b)	Other Equity	4,560.85	4,324.49
	<b>Total Equity</b>	<b>4,930.65</b>	<b>4,694.29</b>
2	<b>Non-current liabilities</b>		
(a)	Financial Liabilities		
	Borrowings	57.69	81.23
(d)	Provisions	-	-
	<b>Total Non Current liabilities</b>	<b>57.69</b>	<b>81.23</b>
5	<b>Current Liabilities</b>		
(a)	<b>Financial Liabilities</b>		
	Borrowings	8,064.42	5,633.09
	Trade payables	921.22	2,563.26
	Other Financial Liabilities	2.79	617.34
(b)	Other current liabilities	492.96	503.61
(c)	Provisions	1.21	1.33
(d)	Current Tax Liabilities	-	-
	<b>Total Current liabilities</b>	<b>9,482.60</b>	<b>9,318.63</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>14,470.94</b>	<b>14,094.15</b>

Note: Previous periods figures have been re-grouped/recasted to confirm to current period's classification, wherever necessary to confirm to the current period presentation.

For Chandra Prabhu International Ltd.



Place: Gurugram  
Dated: 29th May, 2025

Gajraj Jain  
Chairman cum Managing Director  
DIN: 00049199



Notes to Standalone Ind AS Financial Results  
Cash Flow Statement as on March 31, 2025

		(Rs. In Lacs)	
Particulars	For the year Ended 31st March, 2025	For the year Ended 31st March, 2024	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax	323.00	143.78	
Adjustments for :			
Depreciation	109.82	62.20	
Interest Expense	710.72	502.35	
Interest Income	(170.63)	(204.00)	
Allowance for Expected Credit Losses	64.78	37.93	
Property Plant & Equipment retired	0.43	0.31	
Exchange difference on translation of foreign currency cash and cash equivalents	-	(53.45)	
Re-measurement gains / (losses) on defined benefit plans	0.34	1.43	
Tax effect on above	(0.09)	(0.36)	
<b>Operating profit before Working Capital change</b>	<b>1,038.37</b>	<b>490.19</b>	
Adjustments for :			
(Increase)/Decrease in Inventories	4,035.77	(3,546.65)	
(Increase)/Decrease in Trade Receivable	(1,826.93)	(839.26)	
(Increase)/Decrease in Other Current Assets	(1,365.72)	1,488.80	
(Increase)/Decrease in Other Bank Balances	-	(0.72)	
(Increase)/Decrease in Financial Assets	(749.47)	7.09	
(Increase)/Decrease in Other Non Current Assets	(46.90)	(33.54)	
Increase/(Decrease) in Trade Payable	(1,642.04)	1,493.54	
Increase/(Decrease) in Other Current Liabilities	(10.64)	104.29	
Increase/(Decrease) in Other Financial Liabilities	(614.55)	471.75	
Increase/(Decrease) in Short Term Provision	(0.12)	0.56	
Increase/(Decrease) in Current Tax Assets	86.87	-	
Increase/(Decrease) in Current Tax Liabilities	-	(235.03)	
Increase/(Decrease) in Long Term Provision	-	0.48	
Increase/(Decrease) in Financial Assets Loan	-	(518.40)	
Increase/(Decrease) in Other Financial Assets	679.75	-	
<b>Cash Generated from Operations</b>	<b>(415.61)</b>	<b>(1,116.89)</b>	
Direct Taxes paid	(114.27)	(57.55)	
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b> [A]	<b>(529.88)</b>	<b>(1,174.44)</b>	
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property Plant and Equipments	(56.80)	(752.99)	
Investment Property - Reclassification	(1,722.91)	-	
Interest Received	170.63	204.00	
Investment in bank deposits (having original maturity of more than three months)	628.59	(636.46)	
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b> [B]	<b>(980.49)</b>	<b>(1,185.45)</b>	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds/(Repayment) from Long Term Borrowing	(23.54)	81.23	
Proceeds/(Repayment) from Short Term Borrowings	2,431.33	2,676.53	
Interest Paid	(710.72)	(502.35)	
Dividend paid	-	(36.98)	
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b> [C]	<b>1,697.07</b>	<b>2,218.42</b>	
Exchange difference on translation of foreign currency cash and cash equivalents	-	53.45	
Net increase/(decrease) in cash and cash equivalents [A+B+C]	186.70	(141.46)	
Cash and cash equivalents at the beginning of the year	67.13	155.14	
Cash and cash equivalents at the end of the year	<b>253.83</b>	<b>67.13</b>	
<b>Detail of cash and cash equivalents as on the end of the year:</b>			
Cash and cash equivalents as on			
Current Account	0.50	63.69	
Cash Credit Account	234.33	-	
Cash-in-Hand	19.00	3.44	
	<b>253.83</b>	<b>67.13</b>	

Note: Previous periods figures have been re-grouped/recasted to confirm to current period's classification, wherever necessary to confirm to the current period presentation.

For Chandra Prabhu International Limited

Gajraj Jain  
Chairman cum Managing Director  
DIN : 00049199

Place: Grugram  
Dated: 29th May, 2025