

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

Date: November 14, 2017

THROUGH LISTING BSE PORTAL /MAIL

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 (Provisional) and Limited Review Report for the Second Quarter ended 30th September, 2017

Dear Sir/Madam,

In due compliance with Circular no. CIR/CFD/CMD/15/2015 Dated 30th November 2015 & CIR/CFD/FAC/62/2016 Dated 5th 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 Second Quarter ended 30th September, 2017 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 Tuesday, November 14, 2017.

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



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

Date-November 14, 2017

Scrip Code No.: 530309

BSE Ltd

P J Towers

Dalal Street

Mumbai-400001

Sub: Outcome of Board Meeting held on November 14, 2017

Dear Sir/Madam,

We wish to inform you that as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company has at its meeting held today, approved the Unaudited Financial Results (Provisional) for the Quarter ended 30th September, 2017 as recommended by the Audit Committee

Date of Meeting: Tuesday, November 14, 2017

Time of Commencement of the Board Meeting: 4.30 P.M.

Time of Conclusion of the Board Meeting: 5.45 P.M.

Further, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are also enclosing herewith the following documents, duly approved by the Board Of Directors at its Meeting :-

- The Unaudited Financial Results (Provisional) for the Quarter and Half ended 30th September, 2017 as recommended by the Audit Committee pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Statement of Assets and Liabilities as at 30th September, 2017.
- Limited Review Report for the Quarter and half year ended 30th September, 2017

Kindly take the same on record and acknowledge the receipt.

Thanking You,
Yours Faithfully

For **CHANDRA PRABHU INTERNATIONAL LIMITED**


AKASH JAIN

JOINT MANAGING DIRECTOR

DIN:00049303



(' in Lacs)							
PART - I							
Statement of Standalone Unaudited Results for the Quarter Ended 30.09.2017							
Sl. No.	Particulars	3 Months Ended (30.09.2017)	Preceding 3 Months Ended (30.06.2017)	Corresponding 3 Months Ended (30.09.2016) in the previous year	Year to date figures for current period ended (30/09/2017)	Year to date figures for previous period ended (30.09.2016)	Year Ended (31.03.2017)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	2,322.26	1,192.01	51.05	3,514.27	1,108.08	2,826.52
2	Other Income (Net)	10.60	12.29	49.35	22.89	70.28	167.30
3	Total Income (1+2)	2,332.86	1,204.30	100.40	3,537.16	1,178.36	2,993.82
4	Expenses						
	a) Cost of materials consumed			234.20	2,773.38	1,288.49	3,626.96
	b) Purchases of stock-in-trade	1,512.80	1,260.58				
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	960.09	(69.04)	(171.24)	891.05	(182.93)	(964.73)
	d) Employees benefits expense	16.05	14.92	9.38	30.97	18.32	41.04
	e) Financial Costs	24.77	23.67	7.73	48.44	11.39	67.77
	f) Depreciation and amortisation expense	2.44	2.43	3.88	4.87	7.71	14.72
	g) Other expenses	4.07	44.69	17.15	48.76	36.52	90.97
	Total Expenses	2,520.22	1,277.25	101.10	3,797.47	1,179.50	2,876.73
5	Profit / (Loss) before exceptional item and tax (3-4)	(187.36)	(72.95)	(0.70)	(260.31)	(1.14)	117.09
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	(187.36)	(72.95)	(0.70)	(260.31)	(1.14)	117.09
8	Tax Expenses						93.67
9	Net Profit / (Loss) for the period (7-8)	(187.36)	(72.95)	(0.70)	(260.31)	(1.14)	23.42
10	Other comprehensive income, net of income tax	(7.62)	4.89	14.13	(2.73)		
11	Total Comprehensive income for the period (9+10)	(194.98)	(68.06)	13.43	(263.04)	(1.14)	93.67
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)						2.53
	(a) Basic	(5.07)	(1.97)	(0.02)	(7.04)	(0.03)	-
	(b) Diluted	-	-	-	-	-	-

**Quarterly Reporting of segment-wise, Revenue and capital Employed
for the Quarter and Half Year Ended 30th September, 2017**

Sl. No.	Particulars	3 Months Ended (30.09.2017)	Preceding 3 Months Ended (30.06.2017)	Corresponding 3 Months Ended (30.09.2016) in the previous year	Year to date figures for current period ended (30/09/2017)	Year to date figures for previous period ended (30.09.2016)	Year Ended (31.03.2017)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
	(a) Segment - Synthetic Rubber	611.06	583.98	51.05	1,195.04	1,108.08	1,981.32
	(b) Segment - Coal	-	180.64	-	180.64	-	217.14
	(c) Segment - Agro Food Products	1,711.20	427.39	-	2,138.59	-	628.06
	(d) Other Unallocable	-	-	49.35	-	70.28	-
	Net Sales/Income from operations	2,322.26	1,192.01	100.40	3,514.27	1,178.36	2,826.52
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)						
	(a) Segment - Synthetic Rubber	26.12	(7.66)	(41.45)	18.46	(59.79)	166.89
	(b) Segment - Coal	(0.80)	8.75	(0.87)	7.95	(0.24)	30.67
	(c) Segment - Agro Food Products	(187.90)	(50.37)	-	(238.27)	70.28	(12.70)
	(d) Other Unallocable	-	-	49.35	-	-	-
	Total	(162.58)	(49.28)	7.03	(211.86)	10.25	184.86
	Less : Finance Cost/Interest (Net)	24.78	23.67	7.73	48.45	11.39	67.77
	Total Profit / (Loss) before Tax	(187.36)	(72.95)	(0.70)	(260.31)	(1.14)	117.09
3	Capital Employed (Segment Assets - Segment Liabilities)						
	(a) Segment - Synthetic Rubber	1,249.30	1,785.36	1,072.21	1,249.30	1,072.21	1,894.13
	(b) Segment - Coal	7.96	8.75	(0.23)	7.96	(0.23)	30.67
	(c) Segment - Agro Food Products	(268.08)	(628.35)	-	(268.08)	-	(675.31)
	(d) Other Unallocable	-	10.78	82.71	-	82.71	-
	Total	989.18	1,176.54	1,154.69	989.18	1,154.69	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 14th November, 2017.
- 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
- 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. Consequently, 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

Place : New Delhi
Date : 14th November, 2017



For and behalf of the Board
(Signature)
Joint Managing Director
DIN:00049303

Statement of Assets And Liabilities As at 30th September 2017

Annexure IX

Statement of Assets and Liabilities		(Rs. In Lacs)	
	PARTICULARS	As at Current Year End (Unaudited) 30.09.2017	As at Current Year End (Unaudited) 31.03.2017
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment Tangible Assets	33.81	39.56
	(b) Financial Assets Investment	60.00	60.00
	Other Financial Assets	24.70	59.52
	(c) Deferred tax assets (net)	10.78	10.78
	(d) Other non-current assets		
	Sub-total-Non-Current Assets	129.29	169.86
2	Current assets		
	(a) Inventories	341.31	1,232.36
	(b) Financial Assets		
	Trade receivables	1,145.55	1,360.54
	Cash and cash equivalents	145.22	89.86
	Other Financial Assets	709.80	83.11
	(f) Other current assets	27.70	18.20
	Sub-total-Current assets	2,369.58	2,784.07
	TOTAL - ASSETS	2,498.87	2,953.93
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	369.80	369.80
	(b) Reserves and Surplus	619.38	879.69
	Sub-total-Equity	989.18	1,249.49
2	Non-current liabilities		
	(a) Financial Liabilities Borrowings	2.51	0.86
	(d) Provisions	-	4.16
	Sub-total-Non-Current liabilities	2.51	5.02
5	Current Liabilities		
	(a) Financial Liabilities		
	Borrowings	228.35	692.62
	Trade payables	465.06	645.87
	(c) Other current liabilities	784.05	334.83
	(d) Provisions	29.72	26.10
	Sub-total-Current liabilities	1,507.18	1,699.42
	TOTAL - EQUITY AND LIABILITIES	2,498.87	2,953.93

Reconciliation of Profit between Ind-AS and previous Indian GAAP

Particulars	Profit Reconciliation	
	Quarter Ending	
	30.09.2017	30.09.2016
	Reviewed	
Net Profit / (Loss) as per the Indian GAAP	(187.36)	(0.70)
Consequent Changes in Transition to Ind As	(7.62)	14.13
Net Profit / (Loss) after Tax under Ind As	(194.98)	13.43
Other Comprehensive Income (net to Tax)	(7.62)	14.13
Total Comprehensive Income as per Ind As	(194.98)	13.43

For and behalf of the Board

(Akash JAIN)
 Joint Managing Director
 DIN:00049303



**MITTAL GARG GUPTA & CO
CHARTERED ACCOUNTANTS**



112, Vishwadeep Tower
District Centre, Janak puri
New Delhi – 110058
Ph No. 25512000,
011-43656583, 43656584

(LIMITED REVIEW REPORT)

Review Report to,
The Board of Directors
Chandra Prabhu International Limited
14, Rani Jhansi Road
New Delhi – 110 055

We have reviewed the accompanying statement of unaudited financial results (Provisional) of M/s **Chandra Prabhu International Limited** for the period ended **September 30, 2017** 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 5, 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 at its meeting held on November 14, 2017. 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) 2400, engagements to Review Financial Statements 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.

Date: 14/11/2017
Place: New Delhi

FOR, MITTAL GARG GUPTA & CO
Chartered Accountants
FRN 016591N


Sanjay Gupta
Partner
M. No 093321