

# CHANDRA PRABHU INTERNATIONAL LIMITED



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

**Date-November 14, 2018**

Scrip Code No.: 530309  
BSE Ltd  
P J Towers  
Dalal Street  
Mumbai-400001

**Sub: Outcome of Board Meeting held on November 14, 2018**

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 and Half year ended 30<sup>th</sup> September, 2018 as recommended by the Audit Committee

Date of Meeting: Wednesday, November 14, 2018  
Time of Commencement of the Board Meeting: 4.00 P.M.  
Time of Conclusion of the Board Meeting: 4.50 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 year ended 30<sup>th</sup> September, 2018 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 30<sup>th</sup> September, 2018.
- Limited Review Report for the Quarter and Half year ended 30<sup>th</sup> September, 2018

Kindly take the same on record and acknowledge the receipt.

Thanking You,  
Yours Faithfully

For **CHANDRA PRABHU INTERNATIONAL LIMITED**

  
**MANSI MEHTA**

**COMPANY SECRETARY & COMPLIANCE OFFICER**





**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 **September 30, 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 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 and have 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 generally 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  
FRN - 016591N



*Sanjay Gupta*

CA Sanjay Gupta  
Partner  
M. No. 093321

Date : 14.11.2018  
Place: New Delhi



PART - I Statement of Standalone Unaudited Results for the Quarter and Half Year Ended 30.09.2018							(' in Lacs)
Sl. No.	Particulars	3 Months Ended (30.09.2018)	Preceding 3 Months Ended (30.06.2018)	Corresponding 3 Months Ended (30.09.2017) in the previous year	Year to date figures for current period ended (30/09/2018)	Year to date figures for previous period ended (30.09.2017)	Year Ended (31.03.2018)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	( Audited)
1	Revenue from Operations	2,228.75	2,401.11	2,322.26	4,629.86	3,514.27	5,952.76
2	Other Income (Net)	-	3.60	10.60	3.60	22.89	81.45
3	<b>Total Income (1+2)</b>	<b>2,228.75</b>	<b>2,404.71</b>	<b>2,332.86</b>	<b>4,633.46</b>	<b>3,537.16</b>	<b>6,034.21</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade	1,285.55	1,318.55	1,512.80	2,604.10	2,773.38	6,575.31
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	627.45	847.69	960.09	1,475.14	891.05	(303.59)
	d) Employees benefits expense	15.02	13.76	16.05	28.78	30.97	41.83
	e) Financial Costs	16.31	27.09	24.77	43.40	48.44	90.89
	f) Depreciation and amortisation expense	3.53	3.41	2.44	6.94	4.87	12.79
	g) Other expenses	110.03	14.68	4.07	124.71	48.76	168.68
	<b>Total Expenses</b>	<b>2,057.89</b>	<b>2,225.18</b>	<b>2,520.22</b>	<b>4,283.07</b>	<b>3,797.47</b>	<b>6,585.91</b>
5	<b>Profit / (Loss) before exceptional item and tax (3-4)</b>	<b>170.86</b>	<b>179.53</b>	<b>(187.36)</b>	<b>350.39</b>	<b>(260.31)</b>	<b>(551.70)</b>
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	<b>Profit / (Loss) before Tax(5+6)</b>	<b>170.86</b>	<b>179.53</b>	<b>(187.36)</b>	<b>350.39</b>	<b>(260.31)</b>	<b>(551.70)</b>
8	<b>Tax Expenses</b>	<b>19.42</b>	<b>52.11</b>	<b>-</b>	<b>71.53</b>	<b>-</b>	<b>(142.12)</b>
9	<b>Not Profit /(Loss) for the period (7-8)</b>	<b>151.44</b>	<b>127.42</b>	<b>(187.36)</b>	<b>278.86</b>	<b>(260.31)</b>	<b>(409.58)</b>
10	Other comprehensive income, net of income tax	-	-	(7.62)	-	(2.73)	(0.42)
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>151.44</b>	<b>127.42</b>	<b>(194.98)</b>	<b>-</b>	<b>(263.04)</b>	<b>(409.16)</b>
12	<b>Paid-up equity share capital (Face value ` 10/- each)</b>	<b>369.80</b>	<b>369.80</b>	<b>369.80</b>	<b>369.80</b>	<b>369.80</b>	<b>369.80</b>
13	Reserves excluding revaluation reserves	-	-	-	-	-	-
14	<b>Earnings per share (of ` 10/- each)</b>						
	(a) Basic	4.10	3.45	(5.07)	7.54	(7.04)	(11.08)
	(b) Diluted	-	-	-	-	-	-

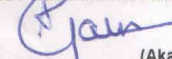
**Quarterly Reporting of segment-wise, Revenue and capital Employed  
for the Quarter and Half Year Ended 30th September, 2018**

Sl. No.	Particulars	3 Months Ended (30.09.2018)	Preceding 3 Months Ended (30.06.2018)	Corresponding 3 Months Ended (30.09.2017) in the previous year	Year to date figures for current period ended (30/09/2018)	Year to date figures for previous period ended (30.09.2017)	Year Ended (31.03.2018)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	( Audited)
1	<b>Segment Revenue (Net sales/Income)</b>						
	(a) Segment - Synthetic Rubber	229.21	262.44	611.06	491.65	1,195.04	1,899.63
	(b) Segment - Coal	1,194.53	1,311.12	-	2,505.65	180.64	180.64
	(c) Segment - Agro Food Products	805.01	827.55	1,711.20	1,632.56	2,138.59	3,872.49
	(d) Other Unallocable	-	3.60	-	3.60	-	81.45
	<b>Net Sales/Income from operations</b>	<b>2,228.75</b>	<b>2,404.71</b>	<b>2,322.26</b>	<b>4,633.46</b>	<b>3,514.27</b>	<b>6,034.21</b>
2	<b>Segment Results Profit(+)/Loss(-) (before Tax &amp; Interest from each segment)</b>						
	(a) Segment - Synthetic Rubber	(29.51)	(2.21)	26.12	(31.72)	18.46	16.76
	(b) Segment - Coal	84.53	99.66	(0.80)	184.19	7.95	25.45
	(c) Segment - Agro Food Products	132.11	109.17	(187.90)	241.28	(238.27)	(503.01)
	(d) Other Unallocable	-	-	-	-	-	-
	<b>Total</b>	<b>187.13</b>	<b>206.62</b>	<b>(162.58)</b>	<b>393.75</b>	<b>(211.86)</b>	<b>(460.80)</b>
	Less : Finance Cost/Interest (Net)	16.27	27.09	24.78	43.36	48.45	90.89
	<b>Total Profit /(Loss) before Tax</b>	<b>170.86</b>	<b>179.53</b>	<b>(187.36)</b>	<b>350.39</b>	<b>(260.31)</b>	<b>(551.69)</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
	(a) Segment - Synthetic Rubber	710.25	776.07	1,249.30	710.25	1,249.30	1,002.99
	(b) Segment - Coal	184.19	99.66	7.96	184.19	7.96	88.20
	(c) Segment - Agro Food Products	223.44	96.40	(268.08)	223.44	(268.08)	(252.16)
	(d) Other Unallocable	-	148.13	-	-	-	-
	<b>Total</b>	<b>1,117.88</b>	<b>1,120.26</b>	<b>989.18</b>	<b>1,117.88</b>	<b>989.18</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 14th November, 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

For and behalf of the Board  
of Chandra Prabhu International Limited



(Akash JAIN)  
Joint Managing Director  
DIN:00049303

Place : New Delhi  
Date : 14th November, 2018





**Statement of Assets And Liabilities As at 30th September 2018**

**Annexure IX**

Statement of Assets and Liabilities		(Rs. In Lacs)	
	PARTICULARS	As at Current Year End (Unaudited) 30.09.2018	As at Current Year End (Audited) 31.03.2018
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment Tangible Assets	47.41	52.92
	(b) Financial Assets		
	Investment	60.00	60.00
	Other Financial Assets	147.21	153.74
	(c) Deferred tax assets (net)	31.75	25.18
	(d) Other non-current assets		
	<b>Sub-total-Non-Current Assets</b>	<b>286.37</b>	<b>291.84</b>
2	<b>Current assets</b>		
	(a) Inventories	60.81	1,535.94
	(b) Financial Assets		
	Trade receivables	1,020.04	796.28
	Cash and cash equivalents	21.41	9.59
	Other Financial Assets	19.05	50.14
	(f) Other current assets	869.88	108.72
	<b>Sub-total-Current assets</b>	<b>1,991.19</b>	<b>2,500.67</b>
	<b>TOTAL - ASSETS</b>	<b>2,277.56</b>	<b>2,792.51</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	(a) Equity Share Capital	369.80	369.80
	(b) Reserves and Surplus	748.09	469.24
	<b>Sub-total-Equity</b>	<b>1,117.89</b>	<b>839.04</b>
2	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	11.09	11.09
	(d) Provisions	2.98	2.98
	<b>Sub-total-Non-Current liabilities</b>	<b>14.07</b>	<b>14.07</b>
5	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	705.12	551.88
	Trade payables	103.40	392.76
	Other Financial Liabilities	5.01	894.45
	(b) Other current liabilities	267.02	99.76
	(c) Provisions	0.05	0.55
	(d) Current Tax Liabilities	65.00	-
	<b>Sub-total-Current liabilities</b>	<b>1,145.60</b>	<b>1,939.40</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,277.56</b>	<b>2,792.51</b>
Reconciliation of Profit between Ind-AS and previous Indian GAAP			
		<b>Profit Reconciliation</b>	
		<b>Quarter Ending</b>	
		<b>30.09.2018</b>	<b>31.03.2018</b>
		<b>Reviewed</b>	
	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 14th November, 2018

For and behalf of the Board  
 of Chandra Prabhu International Limited

(Akash JAIN)  
 Joint Managing Director  
 DIN:00049303

