

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-February 13, 2018

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

Sub: Outcome of Board Meeting held on February 13, 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 ended 31st December, 2017 as recommended by the Audit Committee.

Date of Meeting: Tuesday, February 13, 2018
Time of Commencement of the Board Meeting: 4.30 P.M.
Time of Conclusion of the Board Meeting: 5.30 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 :-

- a. The Unaudited Financial Results (Provisional) for the Quarter ended 31st December, 2017 as recommended by the Audit Committee pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- b. Limited Review Report for the Quarter ended 31st December, 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



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Date: February 13, 2018

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 Third Quarter ended on 31st December, 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 Third Quarter ended 31st December, 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, February 13, 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



PART - I							
Statement of Standalone Unaudited Results for the Quarter Ended 31.12.2017							
Sl. No.	Particulars	3 Months Ended (31.12.2017)	Preceding 3 Months Ended (30.09.2017)	Corresponding 3 Months Ended (31.12.2016) in the previous year	Year to date figures for current period ended (31/12/2017)	Year to date figures for previous period ended (31.12.2016)	Year Ended (31.03.2017)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	2,277.68	2,322.26	409.88	4,599.94	1,185.69	2,826.52
2	Other income (Net)	23.03	10.60	(52.45)	33.63	17.83	167.30
3	Total income (1+2)	2,300.71	2,332.86	357.43	4,633.57	1,203.52	2,993.82
4	Expenses						
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade	3,124.82	1,512.80	1,658.41	4,637.62	2,614.63	3,626.96
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(747.94)	960.09	(1,201.37)	212.15	(1,384.30)	(964.73)
	d) Employees benefits expense	17.86	16.05	9.90	33.91	28.22	41.04
	e) Financial Costs	35.49	24.77	12.01	60.26	23.40	67.77
	f) Depreciation and amortisation expense	6.03	2.44	3.90	8.47	11.61	14.72
	g) Other expenses	43.07	4.07	28.54	47.14	65.06	90.97
	Total Expenses	2,479.33	2,520.22	511.39	4,999.55	1,358.82	2,876.73
5	Profit / (Loss) before exceptional item and tax (3-4)	(178.62)	(187.36)	(153.96)	(365.98)	(155.10)	117.09
6	Exceptional Item Gain/(Loss)	-	-	91.02	-	91.02	-
7	Profit / (Loss) before Tax(5+6)	(178.62)	(187.36)	(62.94)	(365.98)	(64.08)	117.09
8	Tax Expenses						
9	Net Profit / (Loss) for the period (7-8)	(178.62)	(187.36)	(62.94)	(365.98)	(64.08)	93.67
10	Other comprehensive income, net of income tax	21.30	(7.62)	(11.70)	13.68	2.43	-
11	Total Comprehensive income for the period (9+10)	(157.32)	(194.98)	(74.64)	(352.30)	(61.65)	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)						
	(a) Basic	(4.83)	(5.07)	(1.70)	(9.90)	(1.73)	2.53
	(b) Diluted	-	-	-	-	-	-

Quarterly Reporting of segment-wise, Revenue and capital Employed
for the Quarter and Nine Months Ended 31st December, 2017

Sl. No.	Particulars	3 Months Ended (31.12.2017)	Preceding 3 Months Ended (30.09.2017)	Corresponding 3 Months Ended (31.12.2016) in the previous year	Year to date figures for current period ended (31/12/2017)	Year to date figures for previous period ended (31.12.2016)	Year Ended (31.03.2017)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
	(a) Segment - Synthetic Rubber	901.44	611.06	213.96	1,512.50	989.77	1,981.32
	(b) Segment - Coal	180.64	-	39.04	180.64	39.04	217.14
	(c) Segment - Agro Food Products	1,195.60	1,711.20	156.88	2,906.80	156.88	628.06
	(d) Other Unallocable	-	-	38.57	-	108.85	-
	Net Sales/Income from operations	2,277.68	2,322.26	448.45	4,599.94	1,294.54	2,826.52
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)						
	(a) Segment - Synthetic Rubber	9.10	26.12	(24.72)	35.22	(84.51)	166.89
	(b) Segment - Coal	7.89	(0.80)	(1.02)	7.09	(1.26)	30.67
	(c) Segment - Agro Food Products	(160.13)	(187.90)	(63.76)	(348.03)	(63.76)	(12.70)
	(d) Other Unallocable	-	-	(52.45)	-	17.83	-
	Total	(143.14)	(162.58)	(141.95)	(305.72)	(131.70)	184.88
	Less : Finance Cost/Interest (Net)	35.48	24.78	12.01	60.26	23.40	67.77
	Add : Exceptional Item	-	-	91.02	-	91.02	-
	Total Profit / (Loss) before Tax	(178.62)	(187.36)	(62.94)	(365.98)	(64.08)	117.09
3	Capital Employed (Segment Assets - Segment Liabilities)						
	(a) Segment - Synthetic Rubber	1,264.60	1,249.30	1,078.87	1,264.60	1,078.87	1,894.13
	(b) Segment - Coal	7.09	7.96	(1.26)	7.09	(1.26)	30.67
	(c) Segment - Agro Food Products	(388.17)	(268.08)	(50.07)	(388.17)	(50.07)	(675.31)
	(d) Other Unallocable	-	-	64.20	-	64.20	-
	Total	883.52	989.18	1,091.74	883.52	1,091.74	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 13.02.2018.
- 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 conform 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. 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	Quarter Ending
	31.12.2017
Net Profit / (Loss) as per the Indian GAAP	(64.08)
Consequent Changes in Transition to Ind As	2.43
Net Profit / (Loss) after Tax under Ind As	(61.65)
Other Comprehensive Income (net to Tax)	(64.08)
Total Comprehensive Income as per Ind As	(61.65)

Place : New Delhi
Date : 13.02.2018

For and behalf of the Board

(Akash JAIN)
Joint Managing Director
DIN:00049303





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 **December 31, 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 February 13, 2018. 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.

Place: New Delhi
Date: 13/02/2018

For Mittal Garg Gupta & Co.

Chartered Accountants
FRN 016591N

New Delhi

C.A. Sanjay Gupta
Partner

M. No. 093321