

# CHANDRA PRABHU INTERNATIONAL LIMITED



CIN L51909DL1984PLC019441

REGD. OFFICE : 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 PH.: +91-11-23516567 FAX : +91-11-23553698

CORPORATE OFFICE : SUITE 522, 5TH FLOOR, GALLERIA TOWERS, DLF PHASE-IV, GURUGRAM-122009 (HR)

Ph.: +91-124-44754936, E-mail : info@cpil.com Website : www.cpil.com

Date: 18/10/2021

To,

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

Script Code: 530309

**Sub: Submission of Un-audited Financial Results, Statement of Assets & Liabilities, Cash Flow Statement along with Limited Review Report for the Quarter and Half Year ended on September 30, 2021.**

Dear Sir/Madam,

In due Compliance with Circular No. CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November, 2015 & CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith:

- The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2021 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- Statement of Assets & Liabilities for the half year ended September 30, 2021.
- Cash Flow Statement for the half year ended September 30, 2021

These results as recommended by Audit Committee were reviewed, approved and taken on record by the Board of Directors of the Company in their meeting held on Monday, October 18, 2021.

You are requested to take the same on your record.

Thanking You,

Yours Faithfully

For CHANDRA PRABHU INTERNATIONAL LIMITED

KOMAL  
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: as above

# CHANDRA PRABHU INTERNATIONAL LIMITED

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**Date: 18/10/2021**

To,

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

**Script Code: 530309**

**Subject: Outcome of Board meeting held on October 18, 2021**

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the company i.e M/s. **Chandra Prabhu International Limited** in their meeting held today, i.e. on Monday, October 18, 2021, *inter alia*, considered, approved the following matters:

- a. The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2021 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- b. Statement of Assets & Liabilities for the half year ended September 30, 2021.
- c. Cash Flow Statement for the half year ended September 30, 2021

The Standalone Un-audited Financial Results are being uploaded on the Company's website [www.cpil.com](http://www.cpil.com) and will also be available on the website of the Stock Exchange namely BSE Limited ([www.bseindia.com](http://www.bseindia.com)). Further, the Extract of Financial Results will be published in the newspapers as per the requirements of the SEBI Listing Regulations.

The Board Meeting commenced at 12:15 P.M. and concluded at 2:30 P.M.

We request you to kindly take the above information on record.

Thanking you,

For **CHANDRA PRABHU INTERNATIONAL LIMITED**



**KOMAL KUMAR**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**

Enc: a/a





## LIMITED REVIEW REPORT

Review report to  
The Board of Directors  
Chandra Prabhu International Ltd.  
14, Rani Jhansi Road,  
New Delhi-110055

We have reviewed the accompanying Statement of Unaudited Financial Results ("the Statement") of **Chandra Prabhu International Ltd.** ("the Company"), for the quarter ended September 30, 2021 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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



Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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 Kumar Gupta, FCA  
Partner  
M. No. 093321

Place: New Delhi  
Date: 18.10.2021

UDIN: 21093321AAAAJC1796



**CHANDRA PRABHU INTERNATIONAL LTD.**

CIN: L51909DL1984PLC019441, MAIL ID - info@cplil.com, cs@cplil.com website: www.cplil.com  
REGD.OFF. : 14, RANI JHANSI ROAD, NEW-DELHI-110 055

CORP OFFICE:-SUITE 522, 5TH FLOOR, GALLERIA TOWERS, DLF PHASE -IV,GURUGRAM-122009,HARYANA

(Rs. In Lacs)

**PART - I**

**Statement of Standalone Financial Results for the Quarter and Half Year Ended Sept. 30, 2021**

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2021
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		11,897.09	18,437.36	3,555.92	30,334.45	7,816.63	22,581.67
1	Revenue from Operations	0.12	1.67	1.21	1.79	1.25	20.86
2	Other Income (Net)	11,897.21	18,439.03	3,557.13	30,336.24	7,817.88	22,602.53
3	Total Income (1+2)						
4	Expenses						
a)	Cost of materials consumed	11,217.27	17,110.04	3,563.36	28,327.31	7,788.29	19,907.81
b)	Purchases of stock-in-trade						
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(190.71)	(138.16)	(314.19)	(328.87)	(274.69)	561.44
d)	Employees benefits expense	20.06	16.36	9.43	36.42	15.80	43.72
e)	Financial Costs	6.20	10.43	28.29	16.63	28.92	68.50
f)	Depreciation and amortisation expense	4.03	3.06	1.63	7.09	3.25	7.25
g)	Other expenses	314.96	463.88	158.48	778.84	230.33	1,181.31
	Total Expenses	11,371.81	17,465.61	3,447.00	28,837.42	7,791.90	21,770.03
5	Profit / (Loss) before exceptional item and tax (3-4)	525.40	973.42	110.13	1,498.82	25.98	832.50
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	832.50
7	Profit / (Loss) before Tax(5+6)	525.40	973.42	110.13	1,498.82	25.98	832.50
8	Tax Expenses	141.00	245.00	8.00	386.00	8.00	261.49
9	Net Profit /(Loss) for the period (7-8)	384.40	728.42	102.13	1,112.82	17.98	571.98
10	Other comprehensive income, net of income tax	-	-	-	-	-	369.80
11	Total Comprehensive income for the period (9+10)	384.40	728.42	102.13	1,112.82	17.98	571.98
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)	10.39	19.70	2.76	30.09	0.49	15.44
(a)	Basic	-	-	-	-	-	-
(b)	Diluted	-	-	-	-	-	-

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities  
for the Quarter and Half Year ended 30th Sept., 2021**

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2021
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)	-	-	-	-	-	-
a	Segment - Rubber	11,897.10	18,431.25	3,494.50	30,328.35	7,721.05	22486.09
b	Segment - Coal	-	6.10	61.42	6.10	95.58	95.58
c	Segment - Agro Food Products	0.12	1.67	1.21	1.79	1.25	20.86
d	Other Unallocable	11,897.22	18,439.02	3,557.13	30,336.24	7,817.88	22,602.53
	Net Sales/Income from operations						
2	Segment Results Profit/(+)/Loss(-) (before Tax & Interest from each segment)	-	-	-	-	-	(3.92)
a	Segment - Rubber	533.12	984.84	153.64	1,517.96	70.04	929.87
b	Segment - Coal	(1.52)	(0.99)	(15.22)	(2.51)	(15.14)	(24.95)
c	Segment - Agro Food Products	-	-	-	-	-	-
d	Other Unallocable	531.60	983.85	138.42	1,515.45	54.90	901.00
	Total	6.20	10.43	28.29	16.63	28.92	68.50
	Less : Finance Cost	-	-	-	-	-	-
	: Exceptional Item	-	-	-	-	-	-
	Total Profit /(Loss) before Tax	525.40	973.42	110.13	1,498.82	25.98	832.50
3	Capital Employed						
	Segment Assets - Segment Liabilities			46.40	-	46.40	-
	Synthetic Rubber	2,997.49	2,605.18	1,312.45	2,997.49	1,312.45	1916.09
	Coal	0.51	46.37	10.29	0.51	10.29	7.06
	Agro Food Products	-	-	-	-	-	-
	Other Unallocable	-	-	-	-	-	-
	Total	2,998.00	2,651.55	1,369.14	2,998.00	1,369.14	1,923.15

**Notes :** These Unaudited result of the company has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 18th October, 2021.

- This Standalone statement of the company 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.

For and on behalf of board of Directors

Chandra Prabhu International Limited

Place : Gurugram  
Date : 18th October, 2021



Gajraj Jain  
Chairman Cum Managing Director  
DIN:00049199



**Annexure IX**

(Rs. In Lacs)

Statement of Assets and Liabilities		Standalone	
	PARTICULARS	As at Sept. 30, 2021 (Unaudited)	As at March 31, 2021 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	72.87	29.94
	Tangible Assets	-	-
	(b) Goodwill on Consolidation	-	-
	(c) Financial Assets	-	-
	Investment	14.22	14.22
	(d) Deferred tax assets (net)	51.11	53.31
	(e) Other non-current assets		
	<b>Sub-total-Non-Current Assets</b>	<b>138.20</b>	<b>97.47</b>
<b>2</b>	<b>Current assets</b>	<b>456.48</b>	<b>127.61</b>
	(a) Inventories		
	(b) Financial Assets	2,441.68	2,155.86
	Trade receivables	8.21	110.05
	Cash and cash equivalents	1.63	1.63
	Other Financial Assets	2,131.49	1,144.51
	(f) Other current assets		
	<b>Sub-total-Current assets</b>	<b>5,039.49</b>	<b>3,539.66</b>
	<b>TOTAL - ASSETS</b>	<b>5,177.69</b>	<b>3,637.13</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	2,629.20	1,553.35
	<b>Sub-total-Equity</b>	<b>2,999.00</b>	<b>1,923.15</b>
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	42.18	4.73
	(d) Provisions	2.93	2.93
	<b>Sub-total-Non-Current liabilities</b>	<b>45.11</b>	<b>7.66</b>
<b>5</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	15.60	287.00
	Trade payables	254.96	457.91
	Other Financial Liabilities	6.08	3.90
	Other Financial Liabilities	1,324.08	810.30
	(b) Other current liabilities	1.57	1.92
	(c) Provisions	531.29	145.29
	(d) Current Tax Liabilities		
	<b>Sub-total-Current liabilities</b>	<b>2,133.58</b>	<b>1,706.32</b>
	<b>TOTAL -EQUITY AND LIABILITIES</b>	<b>5,177.69</b>	<b>3,637.13</b>

For and on behalf of board of Directors  
 Chandra Prabhu International Limited



Gajraj Jain  
 Chairman Cum Managing Director  
 DIN:00049199

Place : Gurugram  
 Date : 18th October, 2021

**CHANDRA PRABHU INTERNATIONAL LTD.**

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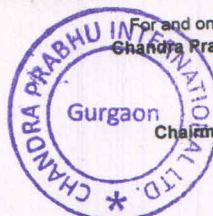
CORP OFFICE:-SUITE 522, 5TH FLOOR, GALLERIA TOWERS, DLF PHASE -IV,GURUGRAM-122009,HARYANA

**Statement of Standalone Cash Flow Statement For The Half Year Ended September 30, 2021**

(Rs. In Lacs)

Particulars	Standalone		
	Half year ended 30th Sept., 2021	Half year ended 30th Sept., 2020	For the year ended 31st March, 2021
	(Unaudited)	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax	1,498.83	25.97	832.50
Adjustments for :			
Depreciation	7.08	3.25	7.25
Interest Expense	16.63	28.92	68.50
Other Income	5.69	-	20.86
Profit on Sale of Shares	-	-	-
Discard of Assets	-	-	-
Profit on Sale of Fixed Assets	0.02	(1.25)	(1.24)
Exchange difference on translation of foregin currency cash and cash equivalents	-	-	1.16
Re-measurement gains / (losses) on defined benefit plans	-	-	(0.19)
Tax effect on above	-	-	-
	1,528.25	56.89	928.84
<b>Operating profit before Working Capital change</b>			
Adjustments for :			
(Increase)/Decrease in Inventories	(328.87)	(274.69)	561.44
(Increase)/Decrease in Trade Receivable	(285.81)	(208.15)	(639.45)
(Increase)/Decrease in Other Current Assets	(986.98)	(315.67)	(599.19)
(Increase)/Decrease in Other Non Current Assets	2.19	(0.48)	2.15
Increase/(Decrease) in Trade Payable	(202.94)	518.62	(179.26)
Increase/(Decrease) in Other Current Liabilities	513.78	67.58	580.16
Increase/(Decrease) in Other Financial Liabilities	2.18	(3.64)	(2.91)
Increase/(Decrease) in Short Term Provision	(0.36)	(0.32)	1.39
Increase/(Decrease) in Current Tax Liabilities	386.00	8.00	145.29
Increase/(Decrease) in Long Term Provision	-	-	(1.61)
	627.44	(151.86)	796.85
<b>Cash Generated from Operations</b>	(386.00)	(8.00)	(234.60)
Direct Taxes paid			
	241.44	(159.86)	562.25
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b> [A]			
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets	(52.54)	-	(11.20)
Sale of Fixed Assets	2.50	1.50	1.50
Sale of Investment	-	-	-
Interest Received	(5.69)	-	(20.86)
	(55.73)	1.50	(30.56)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b> [B]			
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds/(Repayment) from Long Term Borrowing	37.44	-	4.73
Proceeds/(Repayment) from Short Term Borrowings	(271.39)	223.32	(380.47)
Dividend and Dividend Distribution Tax	(36.98)	-	(68.50)
Interest Paid	(16.62)	(28.93)	-
	(287.55)	194.39	(444.24)
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b> [C]			
Exchange difference on translation of foregin currency cash and cash equivalents	-	-	-
Net increase/(decrease) in cash and cash equivalents [A+B+C]	(101.84)	36.03	87.45
Cash and cash equivalents at the beginning of the year	111.68	24.23	24.23
Cash and cash equivalents at the end of the year	9.84	60.26	111.68
<b>Detail of cash and cash equivalents as on the end of the year:</b>			
Cash and cash equivalents as on			
On Current Accounts	-	0.22	105.29
Unclaimed Dividend Account	1.63	2.55	1.63
In Fixed Deposit	-	55.21	-
Cash-in-Hand	8.21	2.28	4.76
	9.84	60.26	111.68
<b>Total cash and cash equivalents</b>			

Place :Gurugram  
Date : 18th October, 2021



For and on behalf of board of Directors  
Chandra Prabhu International Limited

Gajraj Jain  
Chairman Cum Managing Director  
DIN:00049199