

CHANDRAPRABHUINTERNATIONALLIMITED

CIN: L51909DL1984PLC019441



REGD.OFFICE:1STFLOOR,14,RANIJHANSIROAD,NEWDELHI-110055PH.:+91-11-23516567CORPORATEOFFICE:1512,15THFLOOR,GALLERIATOWERS,DLFPHASE-IV,GURUGRAM-122009(HR)
PH.:+91-124-44754936|E-mail:info@cpil.com|Website:www.cpil.com

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

Date: 26/10/2023

Script Code: 530309

Subject: Outcome of Board meeting held on October 26, 2023

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 Thursday, October 26, 2023, *inter alia*, considered, approved the following matters:

- I. a. The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2023 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, 2023.
- c. Cash Flow Statement for the half year ended September 30, 2023.

The Standalone Un-audited Financial Results are being uploaded on the Company's website www.cpil.com and will also be available on the website of the Stock Exchange namely BSE Limited (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 11:30 A.M. and concluded at 1:35 P.M.

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

Thanking you,

For CHANDRA PRABHU INTERNATIONAL LIMITED

GAJRAJ JAIN

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Date: 2023.10.26 13:45:27
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GAJRAJ JAIN
CHAIRMAN CUM MANAGING DIRECTOR
DIN: 00049109

Encls: As above

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

Date: 26/10/2023

Script Code: 530309

Sub: Submission of Standalone Un-audited Financial Results along with Limited Review Report for the Quarter and half year ended on September 30, 2023.

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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the listing Regulations, 2015"), Please find enclosed herewith the Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2023 along with Limited Review Report thereon by the Statutory Auditor of the Company.

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 Thursday, October 26, 2023.

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

Thanking You,
Yours Faithfully

For CHANDRA PRABHU INTERNATIONAL LIMITED

Digitally signed by
GAJRAJ JAIN
GAJRAJ JAIN
Date: 2023.10.26 13:22:08
+05'30'

GAJRAJ JAIN
CHAIRMAN CUM MANAGING DIRECTOR

Encl: as above



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

Review Report to,
The Board of Directors of
M/s Chandra Prabhu International Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of **Chandra Prabhu International Limited** ("the Company"), for the quarter ended September 30, 2023 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.

2. 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.

3. 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

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.





4. Based on our review conducted as 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 (IND-AS) specified under section 133 of the Companies Act, 2013, read with applicable rules issued there under 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 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 J P S & CO
Chartered Accountants
FRN -004086N

CA J C Verma

Partner

M. No. 083210

UDIN: 23083210BGQVRJ9992

Date: 26/10/2023

Place: New Delhi

PART - I (Rs. in Lacs)

Statement of Standalone Financial Results for the Quarter and Half Year Ended Sept. 30, 2023							
Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2023
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	16,405.70	27,735.63	10,022.27	44,141.33	38,983.30	73,020.33
2	Other Income (Net)	50.77	48.00	8.30	98.77	10.52	86.57
3	Total Income (1+2)	16,456.47	27,783.63	10,030.57	44,240.10	38,993.82	73,106.90
4	Expenses						
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade	16,807.19	26,907.82	10,399.83	43,715.01	38,811.25	71,771.77
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(955.84)	917.76	(397.43)	(38.08)	(1,301.20)	(752.40)
	d) Employees benefits expense	31.40	30.01	40.47	61.41	71.80	155.27
	e) Financial Costs	107.88	79.13	40.71	187.01	52.90	118.55
	f) Depreciation and amortisation expense	16.46	9.73	7.30	26.19	14.27	28.83
	g) Other expenses	65.88	43.41	126.49	109.29	381.60	708.10
	Total Expenses	16,072.97	27,987.86	10,217.37	44,060.83	38,030.62	72,030.12
5	Profit / (Loss) before exceptional item and tax (3-4)	383.50	(204.23)	(186.80)	179.27	963.20	1,076.78
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	383.50	(204.23)	(186.80)	179.27	963.20	1,076.78
8	Tax Expenses	45.12	-	(46.90)	45.12	242.55	276.06
9	Net Profit /(Loss) for the period (7-8)	338.38	(204.23)	(139.90)	134.15	720.65	800.72
10	Other comprehensive income, net of income tax	-	-	-	-	-	(0.17)
11	Total Comprehensive income for the period (9+10)	338.38	(204.23)	(139.90)	134.15	720.65	800.55
12	Paid-up equity share capital (Face value ` 2/- 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	1.83	(1.11)	(0.76)	0.73	3.90	4.33
	(b) Diluted	-	-	-	-	-	-

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Half Year ended 30th Sept., 2023**

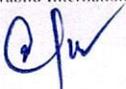
Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2023
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
a	Segment - Coal	10,077.65	19,366.07	10,022.27	29,443.72	38,983.30	65,829.49
b	Segment - Scrap	6,328.04	8,369.57	-	14,697.61	-	7,190.84
c	Other Unallocable	50.77	48.00	8.30	98.77	10.52	86.57
	Net Sales/Income from operations	16,456.46	27,783.64	10,030.57	44,240.10	38,993.82	73,106.90
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)						
a	Segment - Coal	240.76	(497.00)	(146.09)	(256.25)	1,016.10	916.09
b	Segment - Scrap	199.85	323.91	-	523.76	-	192.67
c	Other Unallocable	50.77	48.00	-	98.77	-	86.57
	Total	491.38	(125.09)	(146.09)	366.28	1,016.10	1,195.33
	Less : Finance Cost	107.88	79.13	40.71	187.01	52.90	118.55
	: Exceptional Item	-	-	-	-	-	-
	Total Profit /(Loss) before Tax	383.50	(204.22)	(186.80)	179.27	963.20	1,076.78
3	Capital Employed						
	Segment Assets - Segment Liabilities						
	Segment - Coal	1,542.19	1,008.76	4,628.27	1,542.19	4,628.27	1,939.28
	Segment - Scrap	3,207.71	3,439.76	-	3,207.71	-	2,713.42
	Other Unallocable	-	-	-	-	-	-
	Total	4,749.90	4,448.52	4,628.27	4,749.90	4,628.27	4,652.70

Notes :

- These Unaudited result of the company for the quarter and half year ended on Sept. 30, 2023 has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 26th October, 2023.
- 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 "Coal and Scrap" and therefore, has two 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 Chandra Prabhu International Limited

Place : Gurugram
Date : 26th October, 2023


Gajraj Jain
Chairman Cum Managing Director
DIN:00049199

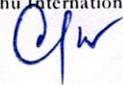
CORP OFFICE:-SUITE 1512, 15TH FLOOR, GALLERIA TOWERS, DLF PHASE –IV,GURUGRAM-122009,HARYANA

Statement of Standalone Assets and Liabilities as at September 30, 2023

Annexure IX

Statement of Assets and Liabilities		(Rs. In Lacs)	
PARTICULARS		Standalone	
		As at Sept. 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment		
	Tangible Assets	302.81	188.91
	(b) Goodwill on Consolidation	-	-
	(c) Financial Assets		
	Investment	-	-
	Other Financial Assets	22.88	21.09
	(d) Deferred tax assets (net)	34.95	34.95
	(e) Other non-current assets	45.60	45.60
	Sub-total-Non-Current Assets	406.24	290.55
2	Current assets		
	(a) Inventories	1,135.93	1,097.85
	(b) Financial Assets		
	Trade receivables	4,115.22	3,725.86
	Cash and cash equivalents	160.16	155.13
	Bank Balances other than (ii) above	2,717.08	1,332.57
	Loans	207.81	-
	Other Financial Assets	727.51	163.35
	(f) Other current assets	2,661.25	2,760.06
	Sub-total-Current assets	11,724.96	9,234.82
	TOTAL - ASSETS	12,131.20	9,525.37
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	369.80	369.80
	(b) Reserves and Surplus	4,380.10	4,282.90
	Sub-total-Equity	4,749.90	4,652.70
2	Non-current liabilities		
	(a) Financial Liabilities		
	Borrowings	115.15	-
	(d) Provisions	5.69	5.69
	Sub-total-Non-Current liabilities	120.84	5.69
5	Current Liabilities		
	(a) Financial Liabilities		
	Borrowings	3,249.73	2,956.56
	Trade payables	2,001.93	1,069.72
	Other Financial Liabilities	966.56	145.59
	(b) Other current liabilities	702.31	399.26
	(c) Provisions	1.86	2.89
	(d) Current Tax Liabilities	338.07	22.96
	Sub-total-Current liabilities	7,260.46	4,596.98
	TOTAL -EQUITY AND LIABILITIES	12,131.20	9,255.37

For Chandra Prabhu International Limited



Gajraj Jain

Chairman Cum Managing Director

DIN:00049199

Place : Gurugram

Date : 26th October, 2023

CHANDRA PRABHU INTERNATIONAL LIMITED
CIN: L51909DL1984PLC019441, MAIL ID - info@cpil.com, website: cpil.com
REGD.OFF. : 14, RANI JHANSI ROAD, NEW-DELHI-110 055

CORP OFFICE:-SUITE 1512, 15TH FLOOR, GALLERIA TOWERS, DLF PHASE -IV,GURUGRAM-122009,HARYANA

Statement of Standalone Cash Flow Statement For The Half Year Ended September 30, 2023

Particulars	Standalone		
	Half year ended 30th Sept., 2023	Half year ended 30th Sept., 2022	For the year ended 31st March, 2023
	(Unaudited)	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax	179.26	963.20	1,076.78
Adjustments for :			
Depreciation	26.19	14.27	28.83
Interest Expense	187.02	52.90	118.55
Interest Inome	(87.61)	(10.52)	(52.99)
Bad Debts	-	64.53	68.53
Allowance for Expected Credit Losses	-	-	57.91
Loss / (Profit) on Sale of Property Plant and Equipments	-	-	(0.58)
Exchange difference on translation of foreign currency cash and cash equivalents	(1.95)	-	1.32
Re-measurement gains / (losses) on defined benefit plans	-	-	(0.23)
Tax effect on above	-	-	0.06
Operating profit before Working Capital change	302.91	1,084.38	1,298.18
Adjustments for :			
(Increase)/Decrease in Inventories	(38.08)	(1,301.20)	(752.40)
(Increase)/Decrease in Trade Receivable	(389.37)	(30.27)	(1,713.46)
(Increase)/Decrease in Other Current Assets	98.85	932.27	235.02
(Increase)/Decrease in Other Bank Balances	(34.50)	-	(1.50)
(Increase)/Decrease in Financial Assets	(1.80)	0.22	(20.34)
(Increase)//decrease in other Non Current Assets	-	32.78	28.50
Increase/(Decrease) in Trade Payable	932.22	(855.73)	125.50
Increase/(Decrease) in Other Current Liabilities	303.06	465.31	(438.89)
Increase/(Decrease) in Other Financial Liabilities	820.95	(53.60)	(50.38)
Increase/(Decrease) in Short Term Provision	(1.04)	(0.83)	0.31
Increase/(Decrease) in Current Tax Liabilities	45.12	(460.41)	(410.00)
Increase/(Decrease) in Long Term Provision	-	-	2.33
Increase/ (Decrease) in Financial Assets	(207.81)	100.00	100.00
Increase/ (Decrease) in Other Financial Assets	(564.15)	868.32	1,122.25
Cash Generated from Operations	1,266.36	781.24	(474.88)
Direct Taxes paid	(45.12)	(242.55)	(293.03)
NET CASH FLOWS FROM OPERATING ACTIVITIES [A]	1,221.24	538.69	(767.91)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property Plant and Equipments	(140.09)	(9.26)	(11.95)
Proceeds from Sale of Property Plant and Equipments	-	-	1.39
Interest Received	87.61	-	52.99
Investment in bank deposits (having original maturity of more than three months)	(1,350.00)	10.52	(1,330.50)
NET CASH FLOWS FROM INVESTING ACTIVITIES [B]	(1,402.48)	1.26	(1,288.07)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds/(Repayment) from Long Term Borrowing	115.15	4.24	(7.76)
Proceeds/(Repayment) from Short Term Borrowings	293.16	(290.91)	2,156.71
Interest Paid	(187.02)	-	(118.55)
Dividend and Dividend Distribution Tax	(36.98)	(52.90)	(55.47)
NET CASH FLOWS FROM FINANCING ACTIVITIES [C]	184.31	(339.57)	1,974.93
Exchange difference on translation of foreign currency cash and cash equivalents	1.95	-	(1.32)
Net increase/(decrease) in cash and cash equivalents [A+B+C]	3.07	200.38	(81.05)
Cash and cash equivalents at the beginning of the year	155.13	238.07	237.50
Cash and cash equivalents at the end of the year	160.15	438.45	155.13
Detail of cash and cash equivalents as on the end of the year:			
Cash and cash equivalents as on			
Unclaimed Dividend Account	-	0.57	-
In Fixed Deposit	150.00	430.00	150.00
Cash-in-Hand	10.15	7.88	5.13
Total cash and cash equivalents	160.15	438.45	155.13

For Chandra Prabhu International Limited

Gajraj Jain

Place :Gurugram
Date : 26th October, 2023

Gajraj Jain
Chairman Cum Managing Director
DIN:00049199