

# CHANDRA PRABHU INTERNATIONAL LIMITED

CIN L51909DL1984PLC019441



REGD. OFFICE: 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 PH.: +91-11-23516567  
CORPORATE OFFICE: 1512, 15TH FLOOR, GALLERIA TOWERS, DLF PHASE-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: 17/01/2023**

**Script Code: 530309**

**Sub: Submission of Un-audited Financial Results along with Limited Review Report for the Quarter and Nine months ended on December 31, 2022.**

Dear Sir/Madam,

In due Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, please find enclosed herewith:

- a. The Standalone Un-audited Financial Results for the quarter and Nine months ended on December 31, 2022 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 Tuesday, January 17, 2023.

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**

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Dalal Street, Mumbai-400001

**Date: 17/01/2023**

**Script Code: 530309**

**Subject: Outcome of Board meeting held on January 17, 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 Tuesday, January 17, 2023, *inter alia*, considered, approved the following matters:

1. The Standalone Un-audited Financial Results for the quarter and Nine months ended on December 31, 2022 along with Limited Review Report thereon by the Statutory Auditor of the Company.
2. To commence trading in Metal scrap on commercial scale.

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 1:50 P.M.

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

For **CHANDRA PRABHU INTERNATIONAL LIMITED**

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

**Enc: a/a**



**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  
M/s Chandra Prabhu International Limited**

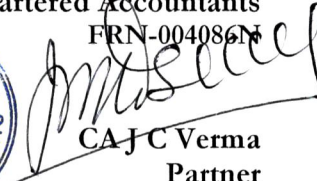
We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **Chandra Prabhu International Limited** ("the Company"), for the quarter ended December 31, 2022 and year to date from 01<sup>st</sup> April, 2022 to 31<sup>st</sup> December, 2022 being submitted 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 there under 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.

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.

**Place: New Delhi  
Date: 17.01.2023**

**For J P S & CO**  
**Chartered Accountants**  
FRN-004086N  
  
**CA J C Verma**  
**Partner**  
M. No. 083210  
UDIN: 23083210BGQVLP3724





**PART - I** (Rs. In Lacs)

**Statement of Standalone Financial Results for the Quarter and Nine months Ended Dec. 31, 2022**

		Quarter ended			Nine Month ended			Year ended
Sl. No.	Particulars	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue from Operations	13,615.14	10,022.27	15,423.99	52,598.44	45,758.45	72,568.83	
2	Other Income (Net)	27.22	8.30	5.91	37.74	7.70	20.32	
3	Total Income (1+2)	13,642.36	10,030.57	15,429.90	52,636.18	45,766.15	72,589.15	
4	Expenses							
	a) Cost of materials consumed							
	b) Purchases of stock-in-trade	13,096.65	10,399.83	13,604.63	51,907.90	41,931.94	68,601.46	
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	345.28	(397.43)	186.00	(955.92)	(142.87)	(217.83)	
	d) Employees benefits expense	39.99	40.47	18.14	111.79	54.56	76.19	
	e) Financial Costs	22.77	40.71	15.51	75.67	32.14	62.65	
	f) Depreciation and amortisation expense	7.30	7.30	6.13	21.57	13.22	20.03	
	g) Other expenses	72.53	126.49	293.15	454.13	1,071.99	1,324.74	
	Total Expenses	13,584.52	10,217.37	14,123.56	51,615.14	42,960.98	69,867.24	
5	Profit / (Loss) before exceptional item and tax (3-4)	57.84	(186.80)	1,306.34	1,021.04	2,805.17	2,721.91	
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-	
7	Profit / (Loss) before Tax(5+6)	57.84	(186.80)	1,306.34	1,021.04	2,805.17	2,721.91	
8	Tax Expenses	14.42	(46.90)	320.00	256.97	706.00	699.51	
9	Net Profit/(Loss) for the period (7-8)	43.42	(139.90)	986.34	764.07	2,099.17	2,022.40	
10	Other comprehensive income, net of income tax	-	-	-	-	-	(0.95)	
11	Total Comprehensive income for the period (9+10)	43.42	(139.90)	986.34	764.07	2,099.17	2,021.45	
12	Paid-up equity share capital (Face value ` 2/- each) - Refer Note No. 6	369.80	369.80	369.80	369.80	369.80	369.80	
13	Reserves excluding revaluation reserves	-	-	-	-	-	-	
14	Earnings per Equity share (of ` 2/- each)							
	(a) Basic - (Refer Note No. 7)	0.23	(0.76)	5.33	4.13	11.35	10.94	
	(b) Diluted - (Refer Note No. 7)	0.23	(0.76)	5.33	4.13	11.35	10.94	





**Unaudited Segment-wise Revenue, Results, Assets and Liabilities  
for the Quarter and Nine months ended 31st Dec., 2022**


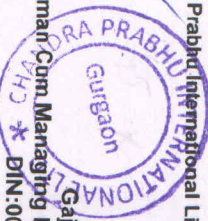
Sl. No.	Particulars	Quarter ended			Nine Month ended			Year ended 31.03.2022
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021		
1	Segment Revenue (Net sales/Income)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
a	Segment - Coal	12,838.07	10,022.27	15,424.00	51,821.37	45,752.35	72,562.73	
b	Segment - Scrap	777.07	-	-	777.07	-	-	
c	Segment - Agro Food Products	-	-	5.91	-	6.10	6.10	
d	Other Unallocable	27.22	8.30	15,429.91	37.74	7.70	20.32	
	Net Sales/Income from operations	13,642.36	10,030.57		52,636.18	45,766.15	72,589.15	
2	Segment Results Profit/(+)/Loss(-) (before Tax & Interest from each segment)							
a	Segment - Coal	56.23	(146.09)	1,322.17	1,072.33	2,840.14	2,787.35	
b	Segment - Scrap	24.38	-	-	24.38	-	0	
c	Segment - Agro Food Products	-	-	(0.32)	-	(2.83)	(2.79)	
d	Other Unallocable	-	-	-	-	-	-	
	Total	80.61	(146.09)	1,321.85	1,096.71	2,837.31	2,784.56	
	Less : Finance Cost	22.77	40.71	15.51	75.67	32.14	62.65	
	: Exceptional Item	-	-	-	-	-	-	
	Total Profit/(Loss) before Tax	57.84	(186.80)	1,306.34	1,021.04	2,805.17	2,721.91	
3	Capital Employed							
	Segment Assets - Segment Liabilities							
	Coal	3,493.58	4,628.27	3,985.65	3,493.58	3,985.65	3,907.63	
	Scrap	1,122.64	-	-	1,122.64	-	0	
	Agro Food Products	-	-	(0.32)	-	(0.32)	-	
	Other Unallocable	-	-	-	-	-	-	
	Total	4,616.22	4,628.27	3,985.33	4,616.22	3,985.33	3,907.63	

**Notes :**

- These Unaudited result of the company for the quarter and Nine months ended on 31st December, 2022 has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 17th January, 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, Scrap 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.
- Pursuant to the approval of the shareholder at the 37th AGM of the Company held on 30th September, 2022, one equity share of face value of Rs. 10/- each has been sub-divided into 5 equity shares of face value of Rs. 2/- each w.e.f the record date i.e 30th November, 2022.
- Earning Per Share (EPS) for current and previous periods are recalculated, as per the new Face Value of Rs. 2/- per Share, consequent to the sub-division of Equity Shares

For Chandra Prabhu International Limited

Place : Gurugram  
Date : 17th January, 2023

  
  
Gajraj Jain  
Chairman/Cum Managing Director  
DIN:00049199