



**CCL**  
International Ltd.

Dated: 14.11.2019

To  
Bombay Stock Exchange,  
Corporate Relationship Department  
1st Floor, New Trading Ring,  
Rotunda Buildings,  
P. J. Towers, Dalal Street Fort,  
Mumbai – 400 001.

**Sub: Outcome of Board Meeting held on 14<sup>th</sup> November, 2019**

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure) Regulations, 2015, the board of directors of CCL International Limited in their meeting held today i.e. 14<sup>th</sup> November, 2019, where proper quorum in accordance of the provisions of Companies Act, 2013 was present, in which Board has inter-alia, approved the following matter:

1. Approved the Standalone & Consolidated Unaudited Financial Results for quarter and half year ended 30<sup>th</sup> September, 2019. A copy of Statement of Standalone & Consolidated Unaudited Financial Results along with Statements of Assets and Liability and Cash flow Statements based on IND-AS and Limited Review Report is attached herewith.

The meeting commenced at 12:30 P.M and concluded at 1:30 P.M

The aforesaid information is disclosed on the website of the company i.e. [www.evocreteindia.com](http://www.evocreteindia.com) and also disclosed on the BSE Site i.e. [www.bseindia.com](http://www.bseindia.com).

This is for information and record. Kindly acknowledge receipt.

Thanking You

Yours Faithfully,

For CCL International Limited  
For CCL International Limited

  
Akash Gupta  
Executive Director  
DIN: 01940481

Registered Office: M-4, Gupta Tower, B 1/1, Commercial Complex, Azadpur, New Delhi-110033 | +91 120 4214258

Corp. Address: C-42, Opp. Yes Bank, RDC, Raj Nagar, Ghaziabad, India-201002 | CIN No. L26940DL1991PLC044520

[www.cclil.com](http://www.cclil.com) | [www.evocrete.in](http://www.evocrete.in) | [www.creteroads.com](http://www.creteroads.com)

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Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad





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International Ltd.

REGD.OFF. : M-4, GUPTA TOWER, B 1/1, COMMERCIAL COMPLEX, AZADPUR, NEW DELHI-110033  
CIN: L26940DL1991PLC044520  
Ph. 0120-4214258, Email: [cmpsec@cclil.com](mailto:cmpsec@cclil.com); website : [www.evocreteindia.com](http://www.evocreteindia.com)

**The Statement of Unaudited Financial Results for the Half Year and Quarter ended 30.09.2019**

(Rs. In Lacs)

S No	Particulars	Standalone					
		Quarter Ended		Half-Year ended		Year Ended	
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations						
II	Share of Profit from Joint Venture Partnership Firms	438.83	608.32	677.80	1046.95	1150.32	3710.88
III	Other Income	0.00	0.00	0.00	0.00	0.00	8.95
IV	Total Revenue (I+II)	8.21	9.00	15.53	18.17	53.06	114.16
V	Expenses	446.84	618.28	693.34	1065.12	1203.38	3833.99
a)	Cost of materials consumed						
b)	Employee Benefits Expense	281.55	457.70	245.00	739.26	545.69	2978.39
c)	Finance Costs	28.08	30.42	20.90	59.10	53.06	122.03
d)	Depreciation and amortisation expense	45.06	26.31	40.74	71.37	60.01	153.21
e)	Share of Profit/Loss from Joint Venture Partner Firms	63.48	62.26	53.19	125.74	102.14	220.77
f)	Other expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	25.14	29.02	259.41	54.17	368.55	128.31
VI	Profit/(Loss) before Exceptional Items & Tax (IV-V)	443.91	605.72	628.24	1049.63	1127.48	3811.72
VII	Exceptional Items	2.92	12.57	65.10	15.49	75.93	222.28
VIII	Profit (loss) before Extraordinary Items and tax (VI-VIII)	0.00	0.00	0.00	0.00	0.00	0.00
IX	Extraordinary Items	2.92	12.57	65.10	15.49	75.93	222.28
X	Profit (loss) before Tax (VIII-IX)	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expenses	2.92	12.57	65.10	15.49	75.93	222.28
(1)	Current Tax	1.05	1.85	0.00	2.90	0.00	1.28
(2)	Deferred Tax	(0.30)	1.42	1.83	1.12	4.76	20.13
	Profit/(Loss) for the period from continuing operations (X-XI)						
XII		2.17	9.30	63.27	11.46	71.17	200.86
XIII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) from discontinuing operations (after Tax) (XIII-XIV)	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Profit/(Loss) for the period (XV+XII)	2.17	9.30	63.27	11.46	71.17	200.86
XVII	Other Comprehensive Income (OCI) (Net of Expense)	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Total comprehensive income for the period (XVI-XVII)	2.17	9.30	63.27	11.46	71.17	200.86
XIX	Paid-up Equity Share Capital (Face Value of Rs. 10/-)	1919.26	1919.26	1919.26	1919.26	1919.26	1919.26
XX	Earning per share						
(a)	Basic	0.01	0.05	0.33	0.06	0.37	1.05
(b)	Diluted	0.01	0.05	0.33	0.06	0.37	1.05

**The Statement of Unaudited Segment Results for the Half Year & Quarter ended 30.09.2019**

Sl.	Particulars	Standalone					
		Quarter Ended		Half-Year ended		Year Ended	
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
a	Segment - Trading	82.28	5.85	21.46	88.13	21.46	41.17
b	Segment - Infrastructure	364.58	612.43	671.87	976.99	1181.92	3792.83
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from operations	446.84	618.28	693.34	1065.12	1203.38	3833.99
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)						
a	Segment - Trading	14.66	0.00	0.00	14.66	0.00	0.66
b	Segment - Infrastructure	33.32	38.87	105.84	72.20	135.94	374.83
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	47.98	38.87	105.84	86.86	135.94	375.49
	Less : Interest	45.06	26.31	40.74	71.37	60.01	153.21
	Total Profit/(Loss) before Tax	2.92	12.57	65.10	15.49	75.93	222.28
3	Capital Employed (Segment Assets- Segment Liabilities)						
a	Segment - Trading	0.00	0.00	0.00	0.00	0.00	0.00
b	Segment - Infrastructure	4344.59	4342.43	4218.90	4344.59	4218.90	4333.13
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	4344.59	4342.43	4218.90	4344.59	4218.90	4333.13

**Notes :**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2019.
- The Statutory Auditors of the Company have carried out a limited review of the results of the company.
- The Financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements, 2015).
- The entire operations of the company relates to two segments viz Trading & Construction. Hence, segment reporting as per Ind AS 108 is made.
- Figures for the previous year have been re-arranged wherever necessary.

**For CCL International Limited**

For and behalf of the Board

*Rama Gupta*

*Auth. Sign./Director*

Rama Gupta  
Managing Director

Director

Place : New Delhi

Date : 14.11.2019

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Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad





**CCL**  
International Ltd.

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30th September 2019**

(Rs. In Lacs)

S.No	Particulars	Standalone	
		Half Year Ended Unaudited 30.09.2019	Year Ended Audited 31.03.2019
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assest</b>		
	(a) Property, Plant and Equipments	2,401.43	2,445.82
	(b) Capital work-in-progress	0.00	0.00
	(c) Financial Assets		
	(i) Non-Current Investments	397.59	366.22
	(ii) Trade Receivables	0.00	0.00
	(iii) Non-Current Other Financial Assets	17.50	18.41
	(d) Deferred Tax Assets	0.00	0.00
	(e) Other Non Current Assets	1.00	1.00
	<b>Total Non-Current Assets</b>	<b>2,817.51</b>	<b>2,831.45</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	1,072.26	852.83
	(b) Financial Assets		
	(i) Current Investments	0.00	0.00
	(ii) Trade receivable	1,311.82	1,110.74
	(iii) Cash and cash equivalents	8.78	5.69
	(iv) Bank balance other than cash and cash equivalents	540.41	585.82
	(iv) Current Other Financial Assets	1,495.38	1,482.85
	(c) Other current assets	12.19	67.97
	<b>Total Current Assets</b>	<b>4,440.84</b>	<b>4,105.90</b>
	<b>TOTAL ASSETS</b>	<b>7,258.36</b>	<b>6,937.36</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,919.26	1,919.26
	(b) Other Equity	2,425.33	2,413.87
	(c) Non controlling interest	0.00	0.00
	<b>Total Equity</b>	<b>4,344.59</b>	<b>4,333.13</b>
<b>1</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowing	393.77	393.77
	(ii) Trade payable	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Deferred tax liabilities (net)	80.00	78.88
	<b>Total- Non-current liabilities</b>	<b>473.78</b>	<b>472.65</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Current Borrowings	1,718.55	1,287.71
	(ii) Trade payable	303.33	201.58
	(iii) Current Other Financial Liabilities	240.00	463.86
	(b) Other Current Liabilities	175.21	135.03
	(c) Provisions	2.90	43.41
	(d) Current tax liabilities (Net)	0.00	0.00
	<b>Total Current Liabilities</b>	<b>2,439.99</b>	<b>2,131.58</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7,258.36</b>	<b>6,937.36</b>

Place : New Delhi  
Date : 14.11.2019

For and behalf of the Board  
For CCL International Limited

*Rama Gupta*  
Rama Gupta  
Managing Director

*Akash Gupta*  
Akash Gupta  
Director

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019		
Particulars	Half Year ended 30th September 2019	Half Year ended 30th September 2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit after Tax and Extra ordinary Items :	1146304.52	7116795.75
Adjustment for --		
Add:		
Depreciation and Amortisation Expenses	12573774.00	10214167.50
Adjustment in Security Deposit/Prepaid Tax as per INDAS	0.00	0.00
Provision for Tax	290358.00	0.00
Deferred Tax Income	112398.00	476150.00
Finance Cost	7136570.53	6001122.21
Less:		
Capital Gain on the Sale of Fixed Assets		(2306686.00)
Interest Received	(1610604.00)	(1960659.00)
<b>Operating profit before working capital changes</b>	<b>19648801.05</b>	<b>19540890.46</b>
<b>Changes in Assets and Liabilities :</b>		
(Increase)/Decrease in Trade Receivables	(20108011.30)	(35911260.23)
(Increase)/Decrease in Inventories	(21943214.43)	(3404897.00)
(Increase)/Decrease in Non-current Other Financial Assets	91000.00	0.00
(Increase)/Decrease in Other Current financial assets	(962581.19)	(12610940.75)
(Increase)/Decrease in Current Tax Asset	5578073.98	5816557.36
Increase/(Decrease) in Trade Payables	10175700.31	(31448544.81)
Increase/(Decrease) in Other Current financial liabilities	(22385876.20)	(9956385.82)
Increase/(Decrease) in Other Current liabilities	4018027.00	(357630.00)
Increase/(Decrease) in Current tax liabilities	(290358.00)	0.00
<b>Cash Generated from operation:</b>	<b>(26178438.78)</b>	<b>(68332210.79)</b>
Income Tax Paid	4340536.00	366040.00
<b>NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES (A)</b>	<b>(30518974.78)</b>	<b>(68698250.79)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Property, Plant and Equipment/ Intangible Assets	(8134006.35)	(12067339.59)
Sale/(Purchase) of Non-current investments	(3136800.00)	(8108768.00)
Sale/(Purchase) of Current investments	0.00	0.00
Interest Received	1610604.00	1960659.00
<b>NET CASH (USED IN)/GENERATED FROM INVESTING ACTIVITIES (B)</b>	<b>(9660202.35)</b>	<b>(18215448.59)</b>
<b>CASH FLOWS FROM FINANCIAL ACTIVITIES</b>		
Proceed/(Repayment) of Secured Non-Current borrowings	0.00	23886234.00
Proceed/(Repayment) of Secured Current borrowings	31088563.10	17168763.93
Proceed/(Repayment) of Unsecured Current borrowings	11995000.00	10025486.00
Finance Cost	(7136570.53)	(6001122.21)
Dividends Paid (including corporate dividend tax)	0.00	0.00
<b>NET CASH (USED IN)/GENERATED FROM FINANCING ACTIVITIES (C)</b>	<b>35946992.57</b>	<b>45079361.72</b>
<b>NET INCREASE/ (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>(4232184.56)</b>	<b>(41834337.66)</b>
<b>ADD: CASH &amp; CASH EQUIVALENT AT THE BEGINNING OF THE PERIOD</b>	<b>59150960.51</b>	<b>99266133.31</b>
<b>CASH &amp; CASH EQUIVALENT AT THE END OF THE PERIOD</b>	<b>54918775.95</b>	<b>57431795.65</b>

Place : New Delhi  
Date : 14.11.2019

For and behalf of the Board  
**For CCL International Limited**

*Rama Gupta*  
Rama Gupta  
Managing Director

*Alcend*  
Auth. Sign. Director  
Director

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The Statement of Unaudited Financial Results for the Half Year and Quarter ended 30.09.2019

S.No	Particulars	Consolidated					
		Quarter Ended		Half-Year ended		Year Ended	
		30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)	
I	Revenue from Operations						
II	Share of Profit from Joint Venture Partnership Firms	438.63	608.32	677.80	1046.95	1150.32	3710.88
III	Other Income	0.00	0.00	0.00	0.00	0.00	8.95
IV	Total Revenue (I+II)	8.21	9.96	15.53	18.17	53.06	114.16
V	Expenses	446.84	618.28	693.34	1065.12	1203.38	3833.99
	a) Cost of materials consumed						
	b) Employee Benefits Expense	281.55	457.70	245.00	739.26	545.69	2978.39
	c) Finance Costs	28.68	30.42	29.90	59.10	53.06	122.03
	d) Depreciation and amortisation expense	45.06	26.31	40.74	71.37	60.01	153.21
	e) Share of Profit/Loss from Joint Venture Partner Firms	63.48	62.26	53.19	125.74	102.14	229.77
	f) Other expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	25.14	29.02	259.41	54.17	366.55	128.31
VI	Profit/(Loss) before Exceptional items & Tax (IV-V)	443.91	605.72	628.24	1049.63	1127.46	3611.72
	Share of Net Profit/Loss of Investment in associates companies accounted for using equity method	2.92	12.57	65.10	15.49	75.93	222.28
VII	Profit/(Loss) before Extraordinary Items and tax (VI-VII)	0.85	(0.67)	(0.72)	0.19	0.93	4.52
VIII	Exceptional Items	3.78	11.90	64.38	15.68	76.86	226.80
IX	Profit/(Loss) before Extraordinary Items and tax (VIII-IX)	0.00	0.00	0.00	0.00	0.00	0.00
X	Extraordinary Items	3.78	11.90	64.38	15.68	76.86	226.80
XI	Profit/(Loss) before Tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XII	Tax Expenses	3.78	11.90	64.38	15.68	76.86	226.80
	(1) Current Tax	1.06	1.85	0.00	2.90	0.00	1.28
	(2) Deferred Tax	(0.30)	1.42	1.83	1.12	4.76	20.13
XIV	Profit/(Loss) for the period from continuing operations (XII-XIII)	3.02	8.63	62.55	11.65	72.10	205.39
XV	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Profit/(Loss) from discontinuing operations (after Tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Profit/(Loss) for the period (XIV+XVII)	3.02	8.63	62.55	11.65	72.10	205.39
XIX	Other Comprehensive Income (OCI) (Net of Expense)	0.00	0.00	0.00	0.00	0.00	0.00
XX	Total comprehensive income for the period (XV-XVI)	3.02	8.63	62.55	11.65	72.10	205.39
XXI	Paid-up Equity Share Capital (Face Value of Rs. 10/-)	1919.26	1919.26	1919.26	1919.26	1919.26	1919.26
XXII	Earning per share						
	(a) Basic	0.02	0.04	0.33	0.06	0.38	1.07
	(b) Diluted	0.02	0.04	0.33	0.06	0.38	1.07

The Statement of Unaudited Segment Results for the Half Year & Quarter ended 30.09.2019

Sl.	Particulars	Consolidated					
		Quarter Ended		Half-Year ended		Year Ended	
		30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)	
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a	Segment - Trading	82.28	5.85	21.46	88.13	21.46	41.17
b	Segment - Infrastructure	364.56	612.43	671.87	976.99	1181.92	3792.83
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from operations	446.84	618.28	693.34	1065.12	1203.38	3833.99
2	Segment Results Profit/(+)/Loss(-) (before Tax & Interest from each segment)						
a	Segment - Trading	14.66	0.00	0.00	14.66	0.00	0.66
b	Segment - Infrastructure	33.32	38.87	105.84	72.20	135.94	374.83
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
d	Share of Net Profit/Loss of Investment in associates companies accounted for using equity method	0.85	(0.67)	(0.72)	0.19	0.93	4.52
	Total	48.84	38.21	105.12	87.05	136.87	380.01
	Less Interest	45.06	26.31	40.74	71.37	60.01	153.21
	Total Profit/(Loss) before Tax	3.78	11.90	64.38	15.68	76.86	226.80
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Segment - Trading	0.00	0.00	0.00	0.00	0.00	0.00
b	Segment - Infrastructure	4320.07	4317.06	4200.15	4320.07	4200.15	4308.42
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	4320.07	4317.06	4200.15	4320.07	4200.15	4308.42

Notes:

- The above results have been reviewed by the Audit Committee and approved and approved by the Board of Directors at their meeting held on November 14,
- The Statutory Auditors of the Company have carried out a limited review of the results of the company.
- The Financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements, 2015).
- The entire operations of the company relates to two segments viz
- Figures for the previous year have been re-arranged wherever necessary.

**For CCL International Limited**

For and behalf of the Board

*Rama Gupta*

Rama Gupta  
Managing Director

*Akash Gupta*

Auth. Sign./Director  
Akash Gupta  
Director

Place: New Delhi  
Date: 14.11.2019

Registered Office: M-4, Gupta Tower, B 1/1, Commercial Complex, Azadpur, New Delhi-110033 | +91 120 4214258  
Corp. Address: C-42, Opp. Yes Bank, RDC, Raj Nagar, Ghaziabad, India-201002 | CIN No. L26940DL1991PLC044520  
www.cclil.com | www.evocrete.in | www.creteroads.com  
cclinternational2008@gmail.com | cclil@cclil.com  
Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad





**CCL**  
International Ltd.

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30th September 2019**

(Rs. In Lacs)

S.No	Particulars	Consolidated	
		Half Year Ended	Year Ended
		Unaudited 30.09.2019	Audited 31.03.2019
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Asset</b>		
	(a) Property, Plant and Equipments	2,401.43	2,445.82
	(b) Capital work-in-progress	0.00	0.00
	(c) Financial Assets		
	(i) Non-Current Investments	373.07	341.52
	(ii) Trade Receivables	0.00	0.00
	(iii) Non-Current Other Financial Assets	17.50	18.41
	(d) Deferred Tax Assets	0.00	0.00
	(e) Other Non Current Assets	1.00	1.00
	<b>Total Non-Current Assets</b>	<b>2,793.00</b>	<b>2,806.75</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	1,072.26	852.83
	(b) Financial Assets		
	(i) Current Investments	0.00	0.00
	(ii) Trade receivable	1,311.82	1,110.74
	(iii) Cash and cash equivalents	8.78	5.69
	(iv) Bank balance other than cash and cash equivalents	540.41	585.82
	(iv) Current Other Financial Assets	1,495.38	1,482.85
	(c) Other current assets	12.19	67.97
	<b>Total Current Assets</b>	<b>4,440.84</b>	<b>4,105.90</b>
	<b>TOTAL ASSETS</b>	<b>7,233.84</b>	<b>6,912.65</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,919.26	1,919.26
	(b) Other Equity	2,400.81	2,389.16
	(c) Non controlling interest	0.00	0.00
	<b>Total Equity</b>	<b>4,320.07</b>	<b>4,308.42</b>
<b>1</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowing	393.77	393.77
	(ii) Trade payable	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Deferred tax liabilities (net)	80.00	78.88
	<b>Total- Non-current liabilities</b>	<b>473.78</b>	<b>472.65</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Current Borrowings	1,718.55	1,287.71
	(ii) Trade payable	303.33	201.58
	(iii) Current Other Financial Liabilities	240.00	463.86
	(b) Other Current Liabilities	175.21	135.03
	(c) Provisions	2.90	43.41
	(d) Current tax liabilities (Net)	0.00	0.00
	<b>Total Current Liabilities</b>	<b>2,439.99</b>	<b>2,131.58</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7,233.84</b>	<b>6,912.65</b>

Place : New Delhi  
Date : 14.11.2019

For and behalf of the Board  
**For CCL International Limited**

*Rama Gupta*  
Rama Gupta  
Managing Director

*Akash Gupta*  
Auth. Sign. Director  
Akash Gupta  
Director

Registered Office: M-4, Gupta Tower, B 1/1, Commercial Complex, Azadpur, New Delhi-110033 | +91 120 4214258  
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**CCL**  
International Ltd.

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019		
Particulars	in ₹	
	Half Year ended 30th September 2019	Half Year ended 30th September 2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit after Tax and Extra ordinary Items :	1165051.52	7209778.13
Adjustment for --		
Add:		
Depreciation and Amortisation Expenses	12573774.00	10214167.50
Adjustment in Security Deposit/Prepaid Tax as per INDAS	0.00	0.00
Provision for Tax	290358.00	0.00
Deferred Tax Income	112398.00	476150.00
Finance Cost	7136570.53	6001122.21
Less:		
Capital Gain on the Sale of Fixed Assets	0.00	(2306686.00)
Interest Received	(1610604.00)	(1960659.00)
Operating profit before working capital changes	19667548.05	19633872.84
Changes in Assets and Liabilities :		
(Increase)/Decrease in Trade Receivables	(20108011.30)	(35911260.23)
(Increase)/Decrease in Inventories	(21943214.43)	(3404897.00)
(Increase)/Decrease in Non-current Other Financial Assets	91000.00	0.00
(Increase)/Decrease in Other Current financial assets	(962581.19)	(12610940.75)
(Increase)/Decrease in Current Tax Asset	5578073.98	5816557.36
Increase/(Decrease) in Trade Payables	10175700.31	(31448544.81)
Increase/(Decrease) in Other Current financial liabilities	(22385876.20)	(9956385.82)
Increase/(Decrease) in Other Current liabilities	4018027.00	(357630.00)
Increase/(Decrease) in Current tax liabilities	(290358.00)	0.00
Cash Generated from operation:	(26159691.78)	(68239228.41)
Income Tax Paid	4340536.00	366040.00
<b>NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES (A)</b>	<b>(30500227.78)</b>	<b>(68605268.41)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Property, Plant and Equipment/ Intangible Assets	(8134006.35)	(12067339.59)
Sale/(Purchase) of Non-current investments	(3155547.00)	(8201750.38)
Sale/(Purchase) of Current investments	0.00	0.00
Interest Received	1610604.00	1960659.00
<b>NET CASH (USED IN)/GENERATED FROM INVESTING ACTIVITIES (B)</b>	<b>(9678949.35)</b>	<b>(18308430.97)</b>
<b>CASH FLOWS FROM FINANCIAL ACTIVITIES</b>		
Proceed/(Repayment) of Secured Non-Current borrowings	0.00	23886234.00
Proceed/(Repayment) of Secured Current borrowings	31088563.10	17168763.93
Proceed/(Repayment) of Unsecured Current borrowings	11995000.00	10025486.00
Finance Cost	(7136570.53)	(6001122.21)
Dividends Paid (including corporate dividend tax)	0.00	0.00
<b>NET CASH (USED IN)/GENERATED FROM FINANCING ACTIVITIES (C)</b>	<b>35946992.57</b>	<b>45079361.72</b>
<b>NET INCREASE/ (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>(4232184.56)</b>	<b>(41834337.66)</b>
ADD: CASH & CASH EQUIVALENT AT THE BEGINNING OF THE PERIOD	59150960.51	99266133.31
<b>CASH &amp; CASH EQUIVALENT AT THE END OF THE PERIOD</b>	<b>54918775.95</b>	<b>57431795.65</b>

Place : New Delhi  
Date : 14.11.2019

For CCL International Limited

*Rama Gupta*  
Rama Gupta  
Managing Director

*Akash Gupta*  
Auth. Sign. Director  
Director

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**& ASSOCIATES**

**Chartered Accountants**



C-1, First Floor, RDC, Raj Nagar, Ghaziabad (NCR) 201002 Tel.: 0120-4119416, 2782187  
Email : mail@kpmc.in Web : www.kpmc.in

**Independent Auditor's Limited Review Report on Unaudited Interim Standalone Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**The Board of Directors  
CCL INTERNATIONAL LIMITED**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of **CCL INTERNATIONAL LIMITED** ("the Company") for the quarter and six months ended 30<sup>th</sup> September, 2019 being submitted by the Company pursuant to the requirements of Regulation 33 of 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 measurements 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, it does not enable us to obtain assurance



H. O. : 710, 7<sup>th</sup> Floor, New Delhi House, Barakhamba Road, Connaught Place, New Delhi-110001



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 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 : Ghaziabad  
Date : 14<sup>th</sup> November, 2019

For KPMC & Associates  
Chartered Accountants  
Firm Reg. No. 005359C



Sanjay Mehra  
(Partner)  
Mem. No. 075488

UDIN:- 19075488AAAADY9423



**& ASSOCIATES**

**Chartered Accountants**



C-1, First Floor, RDC, Raj Nagar, Ghaziabad (NCR) 201002 Tel.: 0120-4119416, 2782187  
Email : mail@kpmc.in Web : www.kpmc.in

**Independent Auditor's Limited Review Report on Unaudited Interim Consolidated Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**The Board of Directors  
CCL INTERNATIONAL LIMITED**

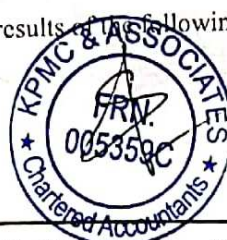
We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("the Statement") of CCL INTERNATIONAL LIMITED ("the Company") and its share of the profit/loss and total comprehensive income of its associates for the quarter and six months ended 30th September, 2019 being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue our report on the Statement based on our review of the Statements, which has been prepared in accordance with the recognition and measurements principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

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 Parent'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.

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

The Statement includes the results of the following entities:



H. O. : 710, 7<sup>th</sup> Floor, New Delhi House, Barakhamba Road, Connaught Place, New Delhi-110001



Name of Entity	Relationship
Mokha Vyapaar Private Limited	Associate
Pushpak Trading & Consultancy Private Limited	Associate
Brothers Trading Private Limited	Associate

The Statement includes the financial statements of all associates, whose share of net profit after tax of Rs. 0.85 Lakh & 0.19 Lakh is included in the consolidated financial results for the quarter and six months ended 30<sup>th</sup> September, 2019 respectively, is based on unaudited financial information of the associates which has not been reviewed by us. These financial information has been reviewed by other Statutory Auditor whose report has been furnished to us by the Management and our report on the Statement, in so far as it relates to the amount included in respect of the associates is based solely on the review report of the other Auditor and the procedure performed by us as stated above.

Our opinion on the consolidated financial results is not modified in respect of this matter with respect to our reliance on the work done by and the report of other Auditor.

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies 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), read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ghaziabad  
Date : 14<sup>th</sup> November, 2019



For KPMC & Associates  
Chartered Accountants

Sanjay Mehra  
(Partner)

Mem. No. 075488

UDIN- 19075488AAAADX7695