

CHANDRA PRABHU INTERNATIONAL LIMITED



REGD. OFFICE : 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 © 23516567 FAX : 91-11-23553698 E-mail : info@cpil.com Website : www.cpil.com
CIN L51909DL1984PLC019441

Date: 28th May 2019

THROUGH MAIL/LISTING PORTAL

Scrip Code No.: **530309**

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

Maharashtra

Sub: Submission of Audited Financial Results (Standalone and Consolidated) for the Quarter and Year ended 31st March, 2019

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 :-

- a) Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31st, 2019 ;
- b) Statement of Assets and Liabilities as on 31st March 2019;
- c) Audit Report on Quarterly financial results for the quarter and year ended March 31st, 2019 ;
- d) Audit Report on Consolidated Year to Date Results for year ended March 31st, 2019 and ;
- e) Declaration pursuant to Regulation 33(3) (d) of the Securities & Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2015.

These Results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on Tuesday, 28th May, 2019

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

Thanking You,

Yours Faithfully,

For **CHANDRA PRABHU INTERNATIONAL LIMITED**


GAJRAJ JAIN

CHAIRMAN CUM MANAGING DIRECTOR



Encl.: as above

MITTAL GARG GUPTA & CO.
CHARTERED ACCOUNTANTS




To
Board of Directors
M/s Chandra Prabhu International Limited
14, Rani Jhansi Road
New Delhi – 110055

1. We have audited the accompanying statement of standalone financial results of M/s Chandra Prabhu International Limited ("the company") for the year ended March 31, 2019 ("the statement") being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No.CIR/CFD/FAC/62/2016 date 5 July, 2016("Listing Regulations").
2. This statement, which is the responsibility of the company's management and has been approved by the Board of Directors, has been compiled from related Standalone Financial Statement which has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under 'IND-AS' and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 date 5 July, 2016, and
 - (ii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the company for the quarter and year ended on March 31, 2019.

These financial results includes the results for the quarter and year ended 31st March 2019 being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to 31st December 2018 of the relevant financial year, which were subject to limited review by us as stated in Paragraph 1 above, as required under the SEBI Regulations

Place: New Delhi
Date: 28th May, 2019

For Mittal Garg Gupta & CO
Chartered Accountants
FIRM NO. 016591N


Sanjay Kumar Gupta, FCA
Partner
M. No. 093321

112, Vishwadeep Tower, District Centre, Janak Puri, New Delhi - 110058 Tele/Fax: 25512000
E-mail : ca_mgg@yahoo.in



Auditor's Report on consolidated year to date results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors
M/s Chandra Prabhu International Limited
14, Rani Jhansi Road
New Delhi - 110055

1. We have audited the accompanying statement of consolidated financial results of M/s Chandra Prabhu International Limited ("the company") for the year ended March 31, 2019 being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No.CIR/CFD/FAC/62/2016 date 5 July, 2016.
2. This statement, which is the responsibility of the company's management and has been approved by the Board of Directors, has been compiled from related consolidated Financial Statement which has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder 'IND-AS' and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these financial results based on our audit of such consolidated financial statements.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. We did not audit the financial statements of one (1) subsidiary i.e Alsan Rubber & Chemicals Private Limited included in the consolidated year to date results for the year ended 31st March 2019, whose financial statements reflect total assets of Rs.209.15 Lacs as at March 31, 2019 and the total revenue of Rs. 707.40 Lacs for the year ended on that date, as considered in the consolidated financial results. These financial statements and other financial information have been audited by other auditors whose report(s) have been furnished to us by the management, and our opinion is based solely on the report of such other auditors.
5. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - (i) Include the financial results for the year ended 31st March 2019 of M/s Alsan Rubber & Chemicals Private Limited;
 - (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 date 5 July, 2016, and





- (iii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the company for the quarter and year ended on March 31, 2019.
6. These financial results includes the results for the quarter and year ended 31st March 2019 being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto 31st December 2018 of the relevant financial year, which were subject to limited review by us as stated in Paragraph 1 above, as required under the SEBI Regulations

Place: New Delhi
Date: 28th May, 2019

For Mittal Garg Gupta & CO
Chartered Accountants
FRN-016591N


Sanjay Kumar Gupta, FCA
Partner
M. No. 093321

Statement of Audited Standalone & Consolidated Ind AS Financial Results for the Quarter and Year ended March 31, 2019

PART - I		STANDALONE					CONSOLIDATED	
Sl.	Particulars	Quarter Ended			Year Ended		Year Ended	
		31st March 2019	31st Dec. 2018	31st March 2018	31st March 2019	31st March 2018	31st March 2019	31st March 2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	2,647.43	1,765.17	1,352.82	9,042.46	5,952.76	9,112.73	6,626.72
2	Other Income (Net)	3.52	2.32	47.82	9.44	81.45	9.91	90.96
3	Total Income (1+2)	2,650.95	1,767.49	1,400.64	9,051.90	6,034.21	9,122.64	6,717.68
4	Expenses							
	a) Cost of materials consumed							
	b) Purchases of stock-in-trade	2,758.42	1,868.62	1,937.69	7,231.14	6,575.31	7,231.14	7,259.40
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(208.72)	(220.17)	(515.74)	1,046.25	(303.59)	1,104.51	(361.84)
	d) Employees benefits expense	12.00	15.82	7.92	56.61	41.83	57.90	58.81
	e) Financial Costs	35.27	8.94	30.63	87.57	90.89	100.37	122.16
	f) Depreciation and amortisation expense	3.74	3.30	4.31	13.98	12.79	20.12	19.56
	g) Other expenses	18.91	39.80	121.54	183.46	168.68	188.85	180.76
	Total Expenses	2,619.62	1,716.31	1,586.35	8,619.01	6,586.91	8,702.89	7,278.85
5	Profit/(Loss) before exceptional item and tax (3-4)	31.33	51.18	(185.71)	432.89	(551.70)	419.75	(561.17)
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	31.33	51.18	(185.71)	432.89	(551.70)	419.75	(561.17)
8	Tax Expenses	3.46	14.03	(142.12)	89.02	(142.12)	83.33	(154.45)
9	Net Profit / (Loss) for the period (7-8)	27.87	37.15	(43.59)	343.87	(409.58)	336.42	(406.72)
10	Other comprehensive income, net of income tax	(0.40)	-	(0.42)	(0.40)	(0.42)	(0.40)	(0.42)
11	Total Comprehensive income for the period (9+10)	27.47	-	(409.16)	343.47	(409.16)	336.02	(407.14)
12	Paid-up equity share capital (Face value ` 10/- each)	369.80	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	0.75	1.00	(1.18)	9.30	(11.08)	9.10	(11.00)
	(b) Diluted	-	-	-	-	-	-	-

Quarterly Reporting of segment-wise, Revenue and capital Employed
for the Quarter and Year ended 31st March 2019

Sl. No.	Particulars	STANDALONE					CONSOLIDATED	
		Quarter Ended			Year Ended		Year Ended	
		31st March 2019	31st Dec. 2018	31st March 2018	31st March 2019	31st March 2018	31st March 2019	31st March 2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (Net sales/Income)							
	Segment - Rubber	54.72	2.65	387.13	549.02	1,899.63	619.29	2,573.59
	Segment - Coal	2,277.43	1,674.33	-	6,457.41	180.64	6,457.40	180.64
	Segment - Agro Food Products	315.28	88.19	965.69	2,036.03	3,872.49	2,036.04	3,872.49
	Other Unallocable	3.52	2.32	47.82	9.44	81.45	9.91	90.95
	Net Sales/Income from operations	2,650.95	1,767.49	1,400.64	9,051.90	6,034.21	9,122.64	6,717.67
2	Segment Results Profit/(+)/Loss(-) (before Tax & Interest from each segment)							
	Segment - Rubber	14.10	(36.74)	(18.46)	(54.36)	16.76	(54.69)	38.55
	Segment - Coal	60.84	73.81	18.36	318.84	25.45	318.86	25.45
	Segment - Agro Food Products	(8.35)	23.05	(154.98)	255.98	(503.01)	255.96	(503.01)
	Other Unallocable	-	0.00	-	-	-	-	-
	Total	66.59	60.12	(155.08)	520.46	(460.80)	520.13	(439.01)
	Less :Financial Cost/Interest (Net)	35.26	8.94	30.63	87.57	90.89	100.37	122.16
	Add: Exceptional Item	-	-	-	-	-	-	-
	Total Profit / (Loss) before Tax	31.33	51.18	(185.71)	432.89	(551.69)	419.76	(561.17)
3	Capital Employed (Segment Assets- Segment Liabilities)							
	Segment - Rubber	829.85	652.93	1002.99	829.85	1,002.99	604.51	1058.19
	Segment - Coal	318.78	258.00	88.20	318.78	88.20	318.79	88.2
	Segment - Agro Food Products	33.88	244.12	(252.16)	33.88	(252.16)	255.21	(252.16)
	Other Unallocable	-	-	-	-	-	-	-
	Total	1182.51	1155.05	839.03	1,182.51	839.03	1,178.51	894.23

- Notes :
- The standalone and consolidated financial results have been Prepared In accordance with the principles and procedures of Indian Accounting Standards (" Ind AS") as notified under the Companies Indian Accounting Standards) Rules, 2015 as specified In Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable..
 - The Standalone and Consolidated Financial Results for the quarter and year ended 31 March 2019 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 28th May 2019.
 - The Consolidated Financial Results have been prepared as per the requirement of Ind AS, based on the financial results of the Company and its one subsidiary companies.
 - The Board of Directors at its meeting held on May 28, 2019 has recommended a dividend of Rs.0.50 paise per equity share of Rs.10/- each.
 - 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.

Place : New Delhi
Date : May 28, 2019



For and behalf of the Board
For Chandra Prabhu International Ltd.

Gajraj Jain
Chairman cum Managing Director
DIN:-00049199

CHANDRA PRABHU INTERNATIONAL LTD.
CIN: L51909DL1984PLC019441, Mail ID - info@cpil.com, cs@cpil.com website: www.cpil.com
REGD.OFF. : 14, RANI JHANSI ROAD, NEW-DELHI-110 055
Audited Financial Results For The Year Ended 31st March, 2019

(Rs. In Lacs)

Statement of Assets and Liabilities as on March 31, 2019

SL No.	Particulars	STANDALONE		CONSOLIDATED	
		As at 31st March 2019	As at 31st March 2018	As at 31st March 2019	As at 31st March 2018
A	ASSETS				
1	Non-current assets				
	(a) Property, Plant and Equipment				
	Tangible Assets	38.78	52.92	111.18	131.45
	(b) Goodwill on Consolidation	-	-	8.24	8.24
	(c) Financial Assets				
	Investment	60.00	60.00	0.03	0.03
	(d) Deferred tax assets (net)	65.13	153.74	85.86	168.78
	(e) Other non-current assets	30.63	25.18	43.55	38.09
	Sub-total-Non-Current Assets	194.54	291.84	248.86	346.59
2	Current assets				
	(a) Inventories	489.69	1,535.94	489.69	1,594.20
	(b) Financial Assets				
	Trade receivables	1,632.25	796.28	1,718.44	1,041.20
	Cash and cash equivalents	7.97	9.59	10.86	26.95
	Other Financial Assets	12.18	50.14	12.18	50.14
	(f) Other current assets	345.31	108.72	273.03	129.58
	Sub-total-Current assets	2,487.40	2,500.67	2,504.20	2,842.07
	TOTAL - ASSETS	2,681.94	2,792.51	2,753.06	3,188.66
B	EQUITY AND LIABILITIES				
1	EQUITY				
	(a) Equity Share Capital	369.80	369.80	369.80	369.80
	(b) Reserves and Surplus	812.71	469.24	808.71	472.68
	Sub-total-Equity	1,182.51	839.04	1,178.51	842.48
2	Non-current liabilities				
	(a) Financial Liabilities				
	Borrowings	4.26	11.09	5.57	16.31
	(d) Provisions	4.34	2.98	4.34	2.98
	Sub-total-Non-Current liabilities	8.60	14.07	9.91	19.29
5	Current Liabilities				
	(a) Financial Liabilities				
	Borrowings	1,028.63	1,437.37	1,028.63	1,689.82
	Trade payables	0.35	392.76	52.47	464.84
	Other Financial Liabilities	7.96	8.96	11.86	12.54
	(b) Other current liabilities	447.50	99.76	465.28	159.14
	(c) Provisions	0.51	0.55	0.51	0.55
	(d) Current Tax Liabilities	5.88	-	5.89	-
	Sub-total-Current liabilities	1,490.83	1,939.40	1,564.64	2,326.89
	TOTAL -EQUITY AND LIABILITIES	2,681.94	2,792.51	2,753.06	3,188.66

For Chandra Prabhu International Ltd.

Gajraj Jain
Chairman cum Managing Director
DIN:-00049199



CHANDRA PRABHU INTERNATIONAL LIMITED



REGD. OFFICE : 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 ☎ 23516567 FAX : 91-11-23553698 E-mail : info@cpil.com Website : www.cpil.com
CIN L51909DL1984PLC019441

Date- May 28, 2019

To

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street ,Fort,
Mumbai-400001
Scripe Code-530309

**Sub:-Declaration pursuant to Regulation 33(3)(d) of the Securities &Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015.**

DECLARATION

We, Gajraj Jain, Chairman Cum Managing Director and Amar Singh, Chief Financial Officer of Chandra Prabhu International Limited having its Registered Office at 14 Rani Jhansi Road, New Delhi-110055 ,hereby declare that the Statutory Auditors of the Company , Mittal Garg Gupta & Co. ,Chartered Accountants (FRN:016591N) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone & Consolidated) for the year ended on March 31,2019.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI(Listing Obligations and Disclosure Requirements)Regulations,2015 as amended by the SEBI(Listing Obligations and Disclosure Requirements)Regulations, 2016,vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Yours Sincerely,

For CHANDRA PRABHU INTERNATIONAL LIMITED


GAJRAJ JAIN
CHAIRMAN CUM MANAGING DIRECTOR




AMAR SINGH
CHIEF FINANCIAL OFFICER