

# 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: 31/10/2022**

**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, 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:

- The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2022 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- Statement of Assets & Liabilities for the half year ended September 30, 2022.
- Cash Flow Statement for the half year ended September 30, 2022

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 31, 2022.

You are requested to take the same on your record.

Thanking You,

Yours Faithfully

**For CHANDRA PRABHU INTERNATIONAL LIMITED**

**KOMAL**  
Digitally signed by  
KOMAL  
Date: 2022.10.31  
14:37:42 +05'30'

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

**Encl: as above**

# CHANDRA PRABHU INTERNATIONAL LIMITED

CIN L51909DL1984PLC019441



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

**Date: 31/10/2022**

**Script Code: 530309**

**Subject: Outcome of Board meeting held on October 31, 2022**

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 31, 2022, *inter alia*, considered, approved the following matters:

1. a. The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2022 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, 2022.
- c. Cash Flow Statement for the half year ended September 30, 2022.
2. Fixation of 30<sup>th</sup> November, 2022 as Record date for the purpose of sub-division/split of Face Value of Equity Shares of the Company from Rs. 10/- each to Rs. 2/- each.

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**  
Digitally signed by  
KOMAL  
Date: 2022.10.31  
14:36:27 +05'30'

**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**

**New Delhi**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **Chandra Prabhu International Limited** ("the Company"), for the quarter and half year ended September 30, 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.
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). 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 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: 31.10.2022

For J P S & CO  
Chartered Accountants  
FRN 004086N



*[Signature]*

CA JC Verma  
Partner  
M.No. 083210

UDIN:22083210BBLQIR4989



**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

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

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

**Statement of Standalone Financial Results for the Quarter and Half Year Ended Sept. 30, 2022**

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2022
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	10,022.27	28,961.03	11,897.09	38,983.30	30,334.45	72,568.83
2	Other Income (Net)	8.30	2.22	0.12	10.52	1.79	20.32
3	<b>Total Income (1+2)</b>	<b>10,030.57</b>	<b>28,963.25</b>	<b>11,897.21</b>	<b>38,993.82</b>	<b>30,336.24</b>	<b>72,589.15</b>
4	<b>Expenses</b>						
a)	Cost of materials consumed						
b)	Purchases of stock-in-trade	10,399.83	28,411.42	11,217.27	38,811.25	28,327.31	68,601.46
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(397.43)	(903.77)	(190.71)	(1,301.20)	(328.87)	(217.83)
d)	Employees benefits expense	40.47	31.33	20.06	71.80	36.42	76.19
e)	Financial Costs	40.71	12.19	6.20	52.90	16.63	62.65
f)	Depreciation and amortisation expense	7.30	6.97	4.03	14.27	7.09	20.03
g)	Other expenses	126.49	255.11	314.96	381.60	778.84	1,324.74
	<b>Total Expenses</b>	<b>10,217.37</b>	<b>27,813.25</b>	<b>11,371.81</b>	<b>38,030.62</b>	<b>28,837.42</b>	<b>69,867.24</b>
5	<b>Profit / (Loss) before exceptional item and tax (3-4)</b>	<b>(186.80)</b>	<b>1,150.00</b>	<b>525.40</b>	<b>963.20</b>	<b>1,498.82</b>	<b>2,721.91</b>
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	<b>Profit / (Loss) before Tax(5+6)</b>	<b>(186.80)</b>	<b>1,150.00</b>	<b>525.40</b>	<b>963.20</b>	<b>1,498.82</b>	<b>2,721.91</b>
8	<b>Tax Expenses</b>	<b>(46.90)</b>	<b>289.45</b>	<b>141.00</b>	<b>242.55</b>	<b>386.00</b>	<b>699.51</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>(139.90)</b>	<b>860.55</b>	<b>384.40</b>	<b>720.65</b>	<b>1,112.82</b>	<b>2,022.40</b>
10	Other comprehensive income, net of income tax	-	-	-	-	-	(0.95)
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>(139.90)</b>	<b>860.55</b>	<b>384.40</b>	<b>720.65</b>	<b>1,112.82</b>	<b>2,021.45</b>
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	<b>Earnings per share (of ₹ 10/- each)</b>						
(a)	Basic	(3.78)	23.27	10.39	19.49	30.09	54.69
(b)	Diluted	-	-	-	-	-	-

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities  
for the Quarter and Half Year ended 30th Sept., 2022**

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2022
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Segment Revenue (Net sales/Income)</b>						
a	Segment - Rubber	-	-	-	-	-	-
b	Segment - Coal	10,022.27	28,961.03	11,897.10	38,983.30	30,328.35	72,562.73
c	Segment - Agro Food Products	-	-	-	-	6.10	6.10
d	Other Unallocable	8.30	2.22	0.12	10.52	1.79	20.32
	<b>Net Sales/Income from operations</b>	<b>10,030.57</b>	<b>28,963.25</b>	<b>11,897.22</b>	<b>38,993.82</b>	<b>30,336.24</b>	<b>72,589.15</b>
2	<b>Segment Results Profit(+)/Loss(-)</b>						
	(before Tax & Interest from each segment)						
a	Segment - Rubber	-	-	-	-	-	-
b	Segment - Coal	(146.09)	1,162.19	533.12	1,016.10	1,517.96	2,787.35
c	Segment - Agro Food Products	-	-	(1.52)	-	(2.51)	(2.79)
d	Other Unallocable	-	-	-	-	-	-
	<b>Total</b>	<b>(146.09)</b>	<b>1,162.19</b>	<b>531.60</b>	<b>1,016.10</b>	<b>1,515.45</b>	<b>2,784.56</b>
	Less : Finance Cost	40.71	12.19	6.20	52.90	16.63	62.65
	: Exceptional Item	-	-	-	-	-	-
	<b>Total Profit / (Loss) before Tax</b>	<b>(186.80)</b>	<b>1,150.00</b>	<b>525.40</b>	<b>963.20</b>	<b>1,498.82</b>	<b>2,721.91</b>
3	<b>Capital Employed</b>						
	<b>Segment Assets - Segment Liabilities</b>						
	Synthetic Rubber	-	-	-	-	-	-
	Coal	4,628.27	4,768.17	2,997.49	4,628.27	2,997.49	3,907.63
	Agro Food Products	-	-	0.51	-	0.51	-
	Other Unallocable	-	-	-	-	-	-
	<b>Total</b>	<b>4,628.27</b>	<b>4,768.17</b>	<b>2,998.00</b>	<b>4,628.27</b>	<b>2,998.00</b>	<b>3,907.63</b>

**Notes :**

- These Unaudited result of the company for the quarter and half year ended on Sept. 30, 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 31st October, 2022.
- 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 Agro food products" 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 : 31st October, 2022

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, 2022**

**Annexure IX**

Statement of Assets and Liabilities		(Rs. In Lacs)	
	PARTICULARS	Standalone	
		As at Sept. 30, 2022	As at March 31, 2022
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment		
	Tangible Assets	201.59	206.60
	(b) Goodwill on Consolidation	-	-
	(c) Financial Assets		
	Investment	-	-
	Other Financial Assets	0.52	0.75
	(d) Deferred tax assets (net)	17.99	17.99
	(e) Other non-current assets	41.32	74.10
	<b>Sub-total-Non-Current Assets</b>	<b>261.42</b>	<b>299.44</b>
2	<b>Current assets</b>		
	(a) Inventories	1,646.64	345.45
	(b) Financial Assets		
	Trade receivables	2,104.58	2,138.84
	Cash and cash equivalents	437.88	237.50
	Bank Balances other than (ii) above	0.57	0.57
	Loans	-	100.00
	Other Financial Assets	417.27	1,285.60
	(f) Other current assets	2,062.82	2,995.08
	<b>Sub-total-Current assets</b>	<b>6,669.76</b>	<b>7,103.04</b>
	<b>TOTAL - ASSETS</b>	<b>6,931.18</b>	<b>7,402.48</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	(a) Equity Share Capital	369.80	369.80
	(b) Reserves and Surplus	4,258.48	3,537.83
	<b>Sub-total-Equity</b>	<b>4,628.28</b>	<b>3,907.63</b>
2	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	11.99	7.76
	(d) Provisions	3.36	3.36
	<b>Sub-total-Non-Current liabilities</b>	<b>15.35</b>	<b>11.12</b>
5	<b>Current Liabilities</b>		
	(a) <b>Financial Liabilities</b>		
	Borrowings	508.95	799.86
	Trade payables	88.48	944.22
	Other Financial Liabilities	142.37	195.97
	(b) Other current liabilities	1,303.45	838.14
	(c) Provisions	1.75	2.58
	(d) Current Tax Liabilities	242.55	702.96
	<b>Sub-total-Current liabilities</b>	<b>2,287.55</b>	<b>3,483.73</b>
	<b>TOTAL -EQUITY AND LIABILITIES</b>	<b>6,931.18</b>	<b>7,402.48</b>

For Chandra Prabhu International Limited

Place : Gurugram  
Date : 31st October, 2022

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 Cash Flow Statement For The Half Year Ended September 30, 2022**

Particulars	Standalone		
	Half year ended 30th Sept., 2022	Half year ended 30th Sept., 2021	For the year ended 31st March, 2022
	(Unaudited)	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax	963.20	1,498.83	2,721.91
Adjustments for :			
Depreciation	14.27	7.08	20.03
Interest Expense	52.90	16.63	62.65
Interest Income	(10.52)	(5.69)	(14.43)
Bad Debts	64.53	-	21.10
Allowance for Expected Credit Losses	-	-	34.51
Profit on Sale of Fixed Assets	-	0.02	(0.70)
Exchange difference on translation of foreign currency cash and cash equivalents	-	-	(1.27)
Re-measurement gains / (losses) on defined benefit plans	-	-	0.32
Tax effect on above	-	-	-
	<b>1,084.38</b>	<b>1,516.87</b>	<b>2,844.12</b>
<b>Operating profit before Working Capital change</b>			
Adjustments for :			
(Increase)/Decrease in Inventories	(1,301.20)	(328.87)	(217.83)
(Increase)/Decrease in Trade Receivable	(30.27)	(285.81)	(38.60)
(Increase)/Decrease in Other Current Assets	932.27	(986.98)	(1,850.57)
(Increase)/Decrease in Financial Assets	0.22	-	2.52
(Increase)/decrease in other Non Current Assets	32.78	2.19	(24.06)
Increase/(Decrease) in Trade Payable	(855.73)	(202.94)	486.32
Increase/(Decrease) in Other Current Liabilities	465.31	513.78	27.84
Increase/(Decrease) in Other Financial Liabilities	(53.60)	2.18	194.34
Increase/(Decrease) in Short Term Provision	(0.83)	(0.36)	0.66
Increase/(Decrease) in Current Tax Liabilities	(460.41)	386.00	557.68
Increase/(Decrease) in Long Term Provision	-	-	0.42
Increase/ (Decrease) in Financial Assets	100.00	-	(100.00)
Increase/ (Decrease) in Other Financial Assets	868.32	-	(1,285.60)
	<b>781.24</b>	<b>616.06</b>	<b>597.24</b>
<b>Cash Generated from Operations</b>			
Direct Taxes paid	(242.55)	(386.00)	(703.27)
	<b>538.69</b>	<b>230.06</b>	<b>(106.03)</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>[A]</b>		
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets	(9.26)	(52.54)	(199.67)
Sale of Fixed Assets	-	2.50	3.67
Sale of Investment	-	-	-
Interest Received	10.52	5.69	14.43
	<b>1.26</b>	<b>(44.35)</b>	<b>(181.57)</b>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>[B]</b>		
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds/(Repayment) from Long Term Borrowing	4.24	37.44	3.03
Proceeds/(Repayment) from Short Term Borrowings	(290.91)	(271.39)	510.59
Dividend and Dividend Distribution Tax	-	(36.98)	(36.98)
Interest Paid	(52.90)	(16.62)	(62.65)
	<b>(339.57)</b>	<b>(287.55)</b>	<b>413.99</b>
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>[C]</b>		
Exchange difference on translation of foreign currency cash and cash equivalents	-	-	-
Net increase/(decrease) in cash and cash equivalents	200.38	(101.84)	126.39
Cash and cash equivalents at the beginning of the year	238.07	111.68	111.68
Cash and cash equivalents at the end of the year	438.45	9.84	238.07
<b>Detail of cash and cash equivalents as on the end of the year:</b>			
Cash and cash equivalents as on			
On Current Accounts	0.57	1.63	0.57
Unclaimed Dividend Account	430.00	-	230.94
In Fixed Deposit	7.88	8.21	6.56
Cash-in-Hand	-	-	-
	<b>438.45</b>	<b>9.84</b>	<b>238.07</b>
<b>Total cash and cash equivalents</b>			

Place :Gurugram  
Date : 31st October, 2022

For Chandra Prabhu International Limited

Gajraj Jain  
Chairman Cum Managing Director  
DIN:00049199