

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: 15/01/2024

Script Code: 530309

Subject: Outcome of Board meeting held on January 15, 2024

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, January 15, 2024, *inter alia*, considered, approved the following matters:

- a. The Standalone Un-audited Financial Results for the quarter and Nine months ended on December 31, 2023 along with Limited Review Report thereon by the Statutory Auditor of the Company.

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 12:30 P.M. and concluded at 4:00 P.M.

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

For **CHANDRA PRABHU INTERNATIONAL LIMITED**

GAJRAJ JAIN
CHAIRMAN CUM MANAGING DIRECTOR

Enc: a/a

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Sub: Submission of Un-audited Financial Results along with Limited Review Report for the Quarter and Nine months ended on December 31, 2023.

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, 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 Monday, January 15, 2024.

You are requested to take the same on your record.

Thanking You,

Yours Faithfully

For CHANDRA PRABHU INTERNATIONAL LIMITED

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 and nine months ended December 31, 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: 24083210BKEBOR7413

Date: 15/01/2024

Place: New Delhi

(Rs. In Lacs)							
PART - I							
Statement of Standalone Financial Results for the Quarter and Nine Month Ended Dec. 31, 2023							
Sl. No.	Particulars	Quarter ended			Nine Month ended		Year ended 31.03.2023
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	19,926.80	16,405.70	13,615.14	64,068.13	52,598.44	73,020.33
2	Other Income (Net)	103.61	50.77	27.22	202.38	37.74	86.57
3	Total Income (1+2)	20,030.41	16,456.47	13,642.36	64,270.51	52,636.18	73,106.90
4	Expenses						
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade	19,562.85	16,807.19	13,096.65	63,277.86	51,907.90	71,771.77
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	93.58	(955.84)	345.28	55.50	(955.92)	(752.40)
	d) Employees benefits expense	29.94	31.40	39.99	91.35	111.79	155.27
	e) Financial Costs	129.31	107.88	22.77	316.32	75.67	118.55
	f) Depreciation and amortisation expense	16.46	16.46	7.30	42.65	21.57	28.83
	g) Other expenses	72.00	65.88	72.53	181.29	454.13	708.10
	Total Expenses	19,904.14	16,072.97	13,584.52	63,964.97	51,615.14	72,030.12
5	Profit / (Loss) before exceptional item and tax (3-4)	126.27	383.50	57.84	305.54	1,021.04	1,076.78
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-
7	Profit / (Loss) before Tax(5+6)	126.27	383.50	57.84	305.54	1,021.04	1,076.78
8	Tax Expenses	31.83	45.12	14.42	76.95	256.97	276.06
9	Net Profit /(Loss) for the period (7-8)	94.44	338.38	43.42	228.59	764.07	800.72
10	Other comprehensive Income, net of income tax	-	-	-	-	-	(0.17)
11	Total Comprehensive income for the period (9+10)	94.44	338.38	43.42	228.59	764.07	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 Equity share (of ` 2/- each) *						
	(a) Basic - (Refer Note No. 7)	0.51	1.83	0.23	1.24	4.13	4.33
	(b) Diluted - (Refer Note No. 7)	0.51	1.83	0.23	1.24	4.13	4.33

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Nine Month ended 31st Dec., 2023**

Sl. No.	Particulars	Quarter ended			Nine Month ended		Year ended 31.03.2023
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
a	Segment - Coal	14,053.84	10,077.65	12,838.07	43,497.56	51,821.37	65,829.49
b	Segment - Scrap	5,872.96	6,328.04	777.07	20,570.57	777.07	7,190.84
c	Other Unallocable	103.61	50.77	27.22	202.38	37.74	86.57
	Net Sales/Income from operations	20,030.41	16,456.46	13,642.36	64,270.51	52,636.18	73,106.90
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)						
a	Segment - Coal	84.76	240.76	56.23	(171.49)	1,072.33	916.09
b	Segment - Scrap	67.21	199.85	24.38	590.97	24.38	192.67
c	Other Unallocable	103.61	50.77	-	202.38	-	86.57
	Total	255.58	491.38	80.61	621.86	1,096.71	1,195.33
	Less : Finance Cost	129.31	107.88	22.77	316.32	75.67	118.55
	: Exceptional Item	-	-	-	-	-	-
	Total Profit /(Loss) before Tax	126.27	383.50	57.84	305.54	1,021.04	1,076.78
3	Capital Employed						
	*1						
	Segment - Coal	1,185.32	1,542.19	3,493.58	1,185.32	3,493.58	1939.28
	Segment - Scrap	3,659.14	3,207.71	1,122.64	3,659.14	1,122.64	2713.42
	Other Unallocable	-	-	-	-	-	-
	Total	4,844.46	4,749.90	4,616.22	4,844.46	4,616.22	4,652.70

- Notes :**
- These Unaudited result of the company has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 15th January, 2024
 - 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.

Place : Gurugram
Date : 15th January, 2024



Gajraj Jain
Chairman Cum Managing Director
DIN:00049199