



CORAL NEWSPRINTS LTD.

A-138, First Floor, Vikas Marg, Shakarpur, Delhi - 110 092

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CIN : L22219DL1992PLC048398 • GSTR NO. : 09AAACC2485Q1Z4

E-mail : cnpl_5000@rediffmail.com

Website : www.coralnewsprintslimited.com

The Manager
The Department of Corporate Service & CRD
The Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai-400001

DATE: 10-01-2024

Scrip Code: 530755
ISIN: INE715D0I019

Dear Sir,

Subject: Unaudited Quarterly results For The Quarter Ended On 31st December 2023 alongwith limited review report

Please find attached herewith Unaudited Quarterly results For the Quarter Ended On 31st December 2023 alongwith limited review report from the auditor.

Kindly acknowledge the receipt of the same.

Thanking you,

Yours faithfully,

For Coral Newsprints Limited

**PRADYUT
CHAUHAN**

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CHAUHAN
Date: 2024.01.10 11:47:08 +05'30'

Pradyut Chauhan
(Director)
DIN: 07483706

General information about company				
Scrip code	530755			
NSE Symbol				
MSEI Symbol				
ISIN*	INE715D01019			
Name of company	CORAL NEWSPRINTS LTD			
Class of security	Equity			
Date of start of financial year	01	04	2023	
Date of end of financial year	31	03	2024	
Date of board meeting when results were approved	06	01	2024	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29	12	2023	
Description of presentation currency	INR			
Level of rounding used in financial results	Lakhs	Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed		
Reporting Quarter	Third quarter			
Nature of report standalone or consolidated	Standalone			
Whether results are audited or unaudited	Unaudited	For Current Quarter Only		
Segment Reporting	Multi segment			
Description of single segment				
Start date and time of board meeting	06-01-2024	02	00	HH:MM
End date and time of board meeting	06-01-2024	06	00	HH:MM
Whether cash flow statement is applicable on company				
Type of cash flow statement				
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable			

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CHAUHAN**

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Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1.576	86.350
	Other income	0.000	56.230
	Total income	1.576	142.580
2	Expenses		
(a)	Cost of materials consumed	1.813	87.691
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.014	29.360
(d)	Employee benefit expense	3.063	27.701
(e)	Finance costs	0.000	0.000
(f)	Depreciation, depletion and amortisation expense	1.750	3.500
(f)	Other Expenses		
1	Other Expenses	11.220	71.447
2			
3			
4			
	Total other expenses	11.220	71.447
	Total expenses	20.860	219.699
3	Total profit before exceptional items and tax	-19.284	-77.119
4	Exceptional items	0.000	0.000

5	Total profit before tax	-19.284	-77.119
7	Tax expense		
8	Current tax	0.000	0.000
9	Deferred tax	0.000	0.000
10	Total tax expenses	0.000	0.000
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
14	Net Profit Loss for the period from continuing operations	-19.284	-77.119
15	Profit (loss) from discontinued operations before tax	0.000	0.000
16	Tax expense of discontinued operations	0.000	0.000
17	Net profit (loss) from discontinued operation after tax	0.000	0.000
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000
21	Total profit (loss) for period	-19.284	-77.119
22	<u>Other comprehensive income net of taxes</u>	0.000	0.000
23	Total Comprehensive Income for the period	-19.284	-77.119
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0.000	0.000
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000
26	Details of equity share capital		
	Paid-up equity share capital	505.270	505.270
	Face value of equity share capital	10.000	10.000
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.382	-1.526
	Diluted earnings (loss) per share from continuing operations	-0.382	-1.526
ii	Earnings per equity share for discontinued operations		

	Basic earnings (loss) per share from discontinued operations	-0.382	-1.526
	Diluted earnings (loss) per share from discontinued operations	-0.382	-1.526
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.764	-3.052
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.764	-3.052
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2023	01-04-2023
Date of end of reporting period		31-12-2023	31-12-2023
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Writing Printing Paper	1.576	86.350
2			
3			
4			
5			
	Total Segment Revenue	1.576	86.350
	Less: Inter segment revenue		
	Revenue from operations	1.576	86.350

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Writing Printing Paper	-19.284	-77.120

2			
3			
4			
5			
	Total Profit before tax	-19.284	-77.120
	i. Finance cost	0.000	0.000
	ii. Other Unallocable Expenditure net off Unallocable income	0.000	0.000
	Profit before tax	-19.284	-77.120

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Writing Printing Paper	237.173	237.173
2			
3			
4			
5			
	Total Segment Asset	237.173	237.173
	Un-allocable Assets	0.000	0.000
	Net Segment Asset	237.173	237.173

4	Segment Liabilities		
	Segment Liabilities		
1	Writing Printing Paper	1058.186	1058.186
2			
3			
4			
5			
	Total Segment Liabilities	1058.186	1058.186
	Un-allocable Liabilities	0.000	0.000
	Net Segment Liabilities	1058.186	1058.186
	Disclosure of notes on segments		

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Email : allenmalik@hotmail.com

Limited Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors Coral Newsprints Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the Statement) of M/s Coral Newsprints Limited ("the company") for the quarter ended 31st December, 2023 and year to date from 1st April 2023 to 31st December 2023 being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations & 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 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 and in compliance with Regulation 33 of the Listing Regulations . 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 persons 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 Act, 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 of an unaudited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act 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 & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L. N. Malik & Co.
Chartered Accountants
Firm Registration No: 0015992N

Sameer

Pavi

Digitally signed by Sameer Pavi
DN: cn=Sameer Pavi, o=L N Malik & Co., ou=Chartered Accountants, email=Sameer.Pavi@lnmalik.com, c=IN
Date: 2024.01.06 11:42:41 +0530

Sameer Pavi
Partner
Membership No. 091816
Place: New Delhi,
Date : 06.01.2024
UDIN: 24091816BKFTG3551