

# CHANDRA PRABHU INTERNATIONAL LIMITED

CIN L51909DL1984PLC019441



REGD. OFFICE : 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 PH.: +91-11-23516567 FAX : +91-11-23553698

CORPORATE OFFICE : SUITE 522, 5TH FLOOR, GALLERIA TOWERS, DLF PHASE-IV, GURUGRAM-122009 (HR)

Ph.: +91-124-44754936, E-mail : info@cpil.com Website : www.cpil.com

To,

Date: 20/01/2021

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

**Script Code: 530309**

**Sub: Submission of Un-audited Financial Results along with Limited Review Report for the Quarter and Nine months ended on December 31, 2020.**

Dear Sir/Madam,

In due Compliance with Circular No. CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November, 2015 & CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the listing Regulations, 2015"), please find enclosed herewith:

- a. The Standalone Un-audited Financial Results for the Quarter and Nine months ended on December 31, 2020
- b. Standalone 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 Wednesday, January 20, 2021.

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

Thanking You,

Yours Faithfully

For CHANDRA PRABHU INTERNATIONAL LIMITED

Komal  
Gurgaon

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

**Encl: as above**

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Listing Department  
Bombay Stock Exchange Limited  
PhirozeJeejeebhoy Towers,  
Dalal Street, Mumbai-400001

Script Code: 530309

Subject: Outcome of Board meeting held on January 20, 2021

Dear Sir/Madam,

Pursuant to regulation 30 and regulation 33 of SEBI (Listing Obligation and Disclosures) Requirements Regulations, 2015, please find enclosed herewith:

- a. The Standalone Un-audited Financial Results for the quarter and nine months ended on December 31, 2020
- b. Standalone Limited Review Report thereon by the Statutory Auditor of the Company.

was duly considered, approved and taken on record by the Board of Directors of our company i.e M/s. **Chandra Prabhu International Limited** at its meeting held today i.e. Wednesday, January 20, 2021.

The Board Meeting commenced at 3:00 P.M. and concluded at 4:15 P.M.

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

Thanking you,

For **CHANDRA PRABHU INTERNATIONAL LIMITED**

  
  
**KOMAL**  
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: as above



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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 of M/s Chandra Prabhu International Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of Chandra Prabhu International Limited ("the Company"), for the quarter ended December 31, 2020 and year to date from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> December, 2020 being submitted by the Company pursuant to the requirement of Regulation 33 of the 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 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. Our responsibility is to express a conclusion on the Statement based on our review.

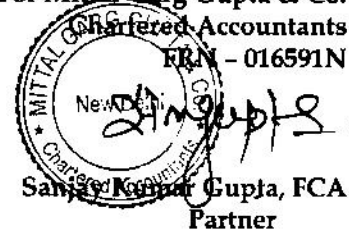
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information 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 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.

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.

We also wish to draw attention that as per management's assessment, there is no significant impact of COVID-19 pandemic on the Statement for the quarter and Nine months ended on December 31, 2020. Our opinion is not modified in respect of this matter.

Place: New Delhi  
Date: 20.01.2021

For Mittal Garg Gupta & Co.



M.No. 093321

UDIN: 21093321AAAAAN1659

PART - I Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended Dec. 31, 2020							
SI. No.	Particulars	Quarter ended			Nine months ended		Year ended 31.03.2020
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	5,249.93	3,555.92	3,538.47	13,068.56	8,183.51	11913.26
2	Other Income (Net)	0.50	1.21	140.33	1.75	280.05	3.26
3	<b>Total Income (1+2)</b>	<b>5,250.43</b>	<b>3,557.13</b>	<b>3,678.80</b>	<b>13,068.31</b>	<b>8,463.56</b>	<b>11,916.52</b>
4	<b>Expenses</b>						
a)	Cost of materials consumed	5,255.43	3,563.36	3,353.28	13,043.72	7,566.16	11329.05
b)	Purchases of stock-in-trade						
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(494.50)	(314.19)	90.72	(769.19)	339.34	(199.36)
d)	Employees benefits expense	10.60	9.43	9.65	26.40	30.43	39.4
e)	Financial Costs	19.57	28.29	14.04	48.49	47.48	77.21
f)	Depreciation and amortisation expense	1.63	1.63	2.43	4.88	7.27	9.59
g)	Other expenses	320.01	158.48	151.02	550.34	231.10	390.06
	<b>Total Expenses</b>	<b>5,112.74</b>	<b>3,447.00</b>	<b>3,621.14</b>	<b>12,904.64</b>	<b>8,221.78</b>	<b>11,845.95</b>
5	<b>Profit / (Loss) before exceptional item and tax (3-4)</b>	<b>137.69</b>	<b>110.13</b>	<b>57.66</b>	<b>163.67</b>	<b>241.78</b>	<b>270.57</b>
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	10.00
7	<b>Profit / (Loss) before Tax(5+6)</b>	<b>137.69</b>	<b>110.13</b>	<b>57.66</b>	<b>163.67</b>	<b>241.78</b>	<b>260.57</b>
8	<b>Tax Expenses</b>	<b>37.00</b>	<b>8.00</b>	<b>18.05</b>	<b>45.00</b>	<b>68.09</b>	<b>69.98</b>
9	<b>Net Profit /(Loss) for the period (7-8)</b>	<b>100.69</b>	<b>102.13</b>	<b>39.61</b>	<b>118.67</b>	<b>173.69</b>	<b>190.59</b>
10	Other comprehensive Income, net of Income tax	-	-	-	-	-	0.35
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>100.69</b>	<b>102.13</b>	<b>39.61</b>	<b>118.67</b>	<b>173.69</b>	<b>190.94</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>	<b>2.72</b>	<b>2.76</b>	<b>1.07</b>	<b>3.21</b>	<b>4.70</b>	<b>5.15</b>
(a)	Basic	-	-	-	-	-	-
(b)	Diluted	-	-	-	-	-	-

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities  
for the Quarter and Nine months ended 31st Dec., 2020**

SI. No.	Particulars	Quarter ended			Nine months ended		Year ended 31.03.2020
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Segment Revenue (Net sales/Income)</b>						
a	Segment - Rubber	-	-	-	-	56.38	57.49
b	Segment - Coal	5,249.93	3,494.50	2,304.38	12,970.98	6,558.31	10274.64
c	Segment - Agro Food Products	-	61.42	1,234.10	95.58	1,568.82	1581.13
d	Other Unallocable	0.50	1.21	140.33	1.75	280.05	3.26
	<b>Net Sales/Income from operations</b>	<b>5,250.43</b>	<b>3,557.13</b>	<b>3,678.81</b>	<b>13,068.31</b>	<b>8,463.56</b>	<b>11,916.52</b>
2	<b>Segment Results Profit(+)/Loss(-) (before Tax &amp; Interest from each segment)</b>						
a	Segment - Rubber	-	-	(2.15)	-	(43.27)	(83.98)
b	Segment - Coal	157.70	153.64	87.16	227.74	322.04	436.95
c	Segment - Agro Food Products	(0.44)	(15.22)	(16.80)	(15.58)	6.99	(8.45)
d	Other Unallocable	-	-	3.52	-	3.52	3.26
	<b>Total</b>	<b>157.26</b>	<b>138.42</b>	<b>71.73</b>	<b>212.16</b>	<b>289.28</b>	<b>347.78</b>
	Less : Finance Cost	19.57	28.29	14.06	48.49	47.48	77.21
	: Exceptional Item	-	-	-	-	-	10.00
	<b>Total Profit /(Loss) before Tax</b>	<b>137.69</b>	<b>110.13</b>	<b>57.67</b>	<b>163.67</b>	<b>241.80</b>	<b>260.57</b>
3	<b>Capital Employed</b>						
	<b>Segment Assets - Segment Liabilities</b>						
	Synthetic Rubber	28.65	46.40	401.93	28.65	401.93	371.72
	Coal	1,480.13	1,312.45	820.45	1,480.13	820.45	1029.97
	Agro Food Products	6.05	10.29	111.53	6.05	111.53	(50.53)
	Other Unallocable	-	-	-	-	-	-
	<b>Total</b>	<b>1,514.83</b>	<b>1,369.14</b>	<b>1,333.91</b>	<b>1,514.83</b>	<b>1,333.91</b>	<b>1,351.16</b>

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 20th January, 2021.

- 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 20th January, 2021.
- 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 "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, wherever necessary to confirm to the current period presentation.
- The outbreak of COVID-19 is causing significant disturbance and slowdown of economic activity in India and across the global. The Company has evaluated the impact of this pandemic in its business operations. Based on its review and current indicators of economic conditions, there is no significant impact on its Financial result for the quarter ended on 31.12.2020. The Company will continue to closely monitor any material changes arising from future economic conditions and impact on its business.

Place : Gurugram  
Date : 20.01.2021

For and on behalf of board  
Chandra Prabhu International Limited  
  
Gurgaon  
Gajraj Jain  
Chairman Cum Managing Director  
DIN:00049199