



CORAL NEWSPRINTS LTD.

A-138, First Floor, Vikas Marg, Shakarpur, Delhi - 110 092
Tel. : 011-2201 0998, 011-4301 6682
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: 14-11-2023

Scrip Code: 530755
ISIN: INE715D0I019

Dear Sir,

Subject: Unaudited Quarterly results For The Quarter Ended On 30th September 2023 alongwith limited review report

Please find attached herewith Unaudited Quarterly results For The Quarter Ended On 30th September 2023 alongwith limited review report from the auditor.

Kindly acknowledge the receipt of the same.

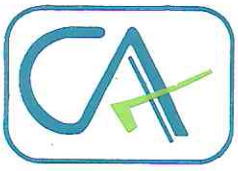
Thanking you,

Yours faithfully,

For Coral Newsprints Limited

**PRADYUT
CHAUHAN**
Pradyut Chauhan
(Director)
DIN: 07483706

Digitally signed by PRADYUT
CHAUHAN
Date: 2023.11.14 12:30:01
+05'30'



L.N. MALIK & CO.
CHARTERED ACCOUNTANTS

Phone : 011-28755911
011-45091677
TeleFax : 011-28758178

Head Office : Ganga Plaza, 18/13, WEA, Pusa Lane, Karol Bagh, New Delhi-110005
B.O. : 6, Pusa Road, New Delhi-110005
London : 208, Field End Road, EastCote, Middlesex, HA51RD, U.K Tel. : 00442085821201
Email : allenmalik@hotmail.com

Limited Review Report on Standalone Unaudited Financial Results of the Company for the Quarter and Half year ended 30th September , 2023 , 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 and half year ended 30st September 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 issue a report 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, 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

LACHMI
NARAIN MALIK

Digitally signed by L.N. MALIK & CO. Chartered Accountants
DN: cn=L.N. MALIK & CO. Chartered Accountants, o=L.N. MALIK & CO. Chartered Accountants, ou=New Delhi, email=l.n.malik@lnmalik.com, c=IN



L. N. Malik
Partner
Membership No. 10423
Place: New Delhi,
Date : 08.11.2023
UDIN: 23010423BGQLSY9387

CORAL NEWSPRINTS LTD
A-138, 1st FLOOR VIKAS MARG, SHAKARPUR, DELHI
CIN:-L22219BL1992PLC048398, Website: coralnewsprintslimited.com, Email Id: cnpl_5000@rediffmail.com

Statement of Standalone / Consolidated Unaudited/ Audited Results for the Quarter ended 30 Sept-2023

(Rupees in Lacs)

PARTICULAR	Note no	STANDALONE						Figures for the Previous reporting period 31/03/2023
		Figures as at end of Current reporting period 30/09/2023	Preceding 3 months ended 30/06/2023	Corresponding 3 months ended 30/09/2022	Year to Date figures as on 30.09.2023	Year to Date figures as on 30.09.2022	Figures for the Previous reporting period 31/03/2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1		3	4	5	6	7	8	
Revenue From operations	18	27.10	57.67	286.10	84.77	553.61	1,070.77	
Other Income	19	42.49	13.65	0.12	56.14	0.12	190.60	
Total Income (I+II)		69.60	71.32	286.22	140.92	553.74	1,261.37	
EXPENSES:								
Cost of Materials consumed	20	36.72	49.16	248.52	85.88	494.13	905.66	
Purchase of Stock in Trade		-	-	-	-	-	18.43	
Changes in inventories of finished goods, stock - in-trade and work-in-progress	21	13.67	12.68	-5.41	33.98	-26.17	90.54	
Employee benefits expense	22	9.45	15.19	20.98	24.64	40.37	-	
Finance Costs		0.00	0.00	0.00	0.00	-	11.42	
Depreciation and amortisation expenses	2	0.00	0.00	2.66	0.00	5.32	304.85	
Other expenses	24	17.60	42.63	65.02	60.23	153.65	-	
TOTAL EXPENSES (IV)		77.43	119.66	331.77	204.72	667.29	1,330.90	
Profit / (Loss) before exceptional items and tax (I-IV)		(7.84)	(48.34)	(45.55)	(63.80)	(113.56)	(69.53)	
Exceptional Items		-	-	-	-	-	-	
Profit/(Loss) before exceptions items and tax (V-VI)		(7.84)	(48.34)	(45.55)	(63.80)	(113.56)	(69.53)	
Tax expense		-	-	-	-	-	-	
(1) Current tax		-	-	-	-	-	-	
(2) Deferred Tax		-	-	-	-	-	-	
Profit (Loss) For the period from continuing operations (VII-VIII)		(7.84)	(48.34)	(45.55)	(63.80)	(113.56)	(69.53)	
Profit/(Loss) From discontinued operations		-	-	-	-	-	-	
Profit/(Loss) From Discontinued operations (after tax (X-XI))		(7.84)	(48.34)	(45.55)	(63.80)	(113.56)	(69.53)	
Profit/(loss) for the period (IX+XII)		-	-	-	-	-	-	
Other Comprehensive Income		-	-	-	-	-	-	
A. (i) Items that will not be reclassified to profit or loss		-	-	-	-	-	-	
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	-	
B. (i) Items that will be reclassified to profit or loss		-	-	-	-	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-	-	
Total Comprehensive Income for the period (XIII-XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)		(7.84)	(48.34)	(45.55)	(63.80)	(113.56)	(69.53)	
Earnings Per equity share (for continuing operation)		-	-	-	-	-	-	
(1) Basic		-0.16	-0.96	-0.90	-1.26	-2.25	-1.38	
(2) Diluted		-0.16	-0.96	-0.90	-1.26	-2.25	-1.38	
Earnings Per equity share (for discontinued operation):		-	-	-	-	-	-	
(1) Basic		-0.16	-0.96	-0.90	-1.26	-2.25	-1.38	
(2) Diluted		-0.16	-0.96	-0.90	-1.26	-2.25	-1.38	
Earnings Per equity share (for discontinued & continuing operation):		-	-	-	-	-	-	
(1) Basic		-0.16	-0.96	-0.90	-1.26	-2.25	-1.38	
(2) Diluted		-0.16	-0.96	-0.90	-1.26	-2.25	-1.38	

See accompanying note to the Financial Results

For CORAL NEWSPRINTS LIMITED

Dated : 08.11.2023
Place : Delhi

PRADYUT CHAUHAN
 Pradyut Chauhan
 Whole Time Director & CEO
 Date: 08.11.2023
 11:40:51:19 +05'30'

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	01	07	2023	
Date of board meeting when results were approved	08	11	2023	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31	10	2023	
Description of presentation currency	INR	Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed		
Level of rounding used in financial results	Lakhs			
Reporting Quarter	Half yearly			
Nature of report standalone or consolidated	Standalone			
Whether results are audited or unaudited	Unaudited			
Segment Reporting	Multi segment			
Description of single segment				
Start date and time of board meeting	08-11-2023	02	00	HH:MM
End date and time of board meeting	08-11-2023	05	00	HH:MM
Whether cash flow statement is applicable on company	Yes			
Type of cash flow statement	Cash Flow Indirect			
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable			

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	01-07-2023		01-04-2023
B	Date of end of reporting period	30-09-2023		30-09-2023
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	27.100	84.77	
	Other income	42.490	56.14	
	Total income	69.590	140.91	
2	Expenses			
(a)	Cost of materials consumed	36.720	85.87	
(b)	Purchases of stock-in-trade	0.000	0.00	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	13.670	33.97	
(d)	Employee benefit expense	9.460	24.63	
(e)	Finance costs	0.000	0.00	
(f)	Depreciation, depletion and amortisation expense	1.750	4.25	
(f)	Other Expenses			
1	Other Exp. Electricity Bills Etc	17.600	60.22	
2				
3				
4				
5				
6				
7				
8				
9				
10				
	Total other expenses	17.600	60.22	

	Total expenses	79.200	208.96
3	Total profit before exceptional items and tax	-9.610	-68.05
4	Exceptional items	0.000	0.00
5	Total profit before tax	-9.610	-68.05
7	Tax expense		
8	Current tax	0.000	0.00
9	Deferred tax	0.000	0.00
10	Total tax expenses	0.000	0.00
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.00
14	Net Profit Loss for the period from continuing operations	-9.610	-68.05
15	Profit (loss) from discontinued operations before tax	0.000	0.00
16	Tax expense of discontinued operations	0.000	0.00
17	Net profit (loss) from discontinued operation after tax	0.000	0.00
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.00
21	Total profit (loss) for period	-9.610	-68.05
22	Other comprehensive income net of taxes	0.000	0.00
23	Total Comprehensive Income for the period	-9.610	-68.05
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	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.00
26	Details of equity share capital		
	Paid-up equity share capital	505.270	505.27

	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	-0.190	-1.34
	Diluted earnings (loss) per share from continuing operations	-0.190	-1.34
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.190	-1.34
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.190	-1.34
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Add Notes	

Statement of Asset and Liabilities

Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	30-09-2023
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
	111.812
Property, plant and equipment	798.891
Capital work-in-progress	0.000
Investment property	0.000
Goodwill	0.000
Other intangible assets	0.000
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0.000
Trade receivables, non-current	
Loans, non-current	0.000
Other non-current financial assets	1.085
Total non-current financial assets	
	1.085
Deferred tax assets (net)	
Other non-current assets	
Total non-current assets	
	911.788
2	Current assets
Inventories	28.100
Current financial asset	
Current investments	0.000
Trade receivables, current	29.521
Cash and cash equivalents	7.215
Bank balance other than cash and cash equivalents	3.229
Loans, current	6.750
Other current financial assets	
Total current financial assets	
	46.715
Current tax assets (net)	22.887
Other current assets	33.440
Total current assets	
	131.142

3	Non-current assets classified as held for sale	
	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	1042.930
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	0.000
	Other equity	0.000
	Total equity attributable to owners of parent	0.000
	Non controlling interest	
	Total equity	0.000
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	31.547
	Trade payables, non-current	0.000
	Other non-current financial liabilities	0.000
	Total non-current financial liabilities	31.547
	Provisions, non-current	143.424
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	1.290
	Total non-current liabilities	176.261
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.000
	Trade payables, current	700.929
	Other current financial liabilities	119.272
	Total current financial liabilities	820.201
	Other current liabilities	0.727
	Provisions, current	45.741
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	866.669
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	1042.930
	Total equity and liabilities	1042.930
	Disclosure of notes on assets and liabilities	Add Notes

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		01-07-2023	01-04-2023
Date of end of reporting period		30-09-2023	30-09-2023
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	A B Kraft Paper	16.181	50.612
2	Writing Printing Paper	10.922	34.161
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Revenue	27.103	84.773
	Less: Inter segment revenue		
	Revenue from operations	27.103	84.773

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	A B Kraft Paper	5.725	40.629
2	Writing Printing Paper	3.864	27.423
3			
4			
5			
6			
7			

8			
9			
10			
11			
12			
13			
14			
15			
	Total Profit before tax	9.589	68.052
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	9.589	68.052

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	A B Kraft Paper	622.659	622.659
2	Writing Printing Paper	420.270	420.270
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Asset	1042.929	1042.929
	Un-allocable Assets		
	Net Segment Asset	1042.929	1042.929

4	Segment Liabilities		
	Segment Liabilities		
1	A B Kraft Paper	622.659	622.659
2	Writing Printing Paper	420.270	420.270
3			
4			
5			

6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Liabilities	1042.929	1042.929
	Un-allocable Liabilities		
	Net Segment Liabilities	1042.929	1042.929
	Disclosure of notes on segments	Add Notes	

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-68.054
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	13.670
	Adjustments for decrease (increase) in inventories	28.100
	Adjustments for decrease (increase) in trade receivables, current	29.521
	Adjustments for decrease (increase) in trade receivables, non-current	0.000
	Adjustments for decrease (increase) in other current assets	0.000
	Adjustments for decrease (increase) in other non-current assets	0.000
	Adjustments for other financial assets, non-current	21.465
	Adjustments for other financial assets, current	42.696

	Adjustments for other bank balances	3.229
	Adjustments for increase (decrease) in trade payables, current	0.000
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	0.000
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	0.000
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	47.036
	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	700.929
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	0.000
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses (gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non-cash items	0.000
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	Total adjustments for reconcile profit (loss)	886.646
	Net cash flows from (used in) operations	818.592
	Dividends received	0.000
	Interest paid	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) operating activities	818.592
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000
	Other cash receipts from sales of interests in joint ventures	0.000
	Other cash payments to acquire interests in joint ventures	0.000
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
	Proceeds from sales of property, plant and equipment	0.000
	Purchase of property, plant and equipment	0.000

	Proceeds from sales of investment property	0.000
	Purchase of investment property	0.000
	Proceeds from sales of intangible assets	0.000
	Purchase of intangible assets	0.000
	Proceeds from sales of intangible assets under development	0.000
	Purchase of intangible assets under development	0.000
	Proceeds from sales of goodwill	0.000
	Purchase of goodwill	0.000
	Proceeds from biological assets other than bearer plants	0.000
	Purchase of biological assets other than bearer plants	0.000
	Proceeds from government grants	0.000
	Proceeds from sales of other long-term assets	0.000
	Purchase of other long-term assets	0.000
	Cash advances and loans made to other parties	0.000
	Cash receipts from repayment of advances and loans made to other parties	0.000
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
	Dividends received	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) investing activities	0.000
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.000
	Payments from changes in ownership interests in subsidiaries	0.000
	Proceeds from issuing shares	0.000
	Proceeds from issuing other equity instruments	0.000
	Payments to acquire or redeem entity's shares	0.000
	Payments of other equity instruments	0.000
	Proceeds from exercise of stock options	0.000
	Proceeds from issuing debentures notes bonds etc	0.000
	Proceeds from borrowings	0.000
	Repayments of borrowings	0.000
	Payments of finance lease liabilities	0.000
	Payments of lease liabilities	0.000
	Dividends paid	0.000
	Interest paid	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) financing activities	0.000
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	818.592
	Effect of exchange rate changes on cash and cash equivalents	

	Effect of exchange rate changes on cash and cash equivalents	7.215
	Net increase (decrease) in cash and cash equivalents	825.807
	Cash and cash equivalents cash flow statement at beginning of period	2.370
	Cash and cash equivalents cash flow statement at end of period	828.177

FOR CORAL NEWSPRINTS LIMITED

PRADYUT CHAUHAN Digitally signed by
PRADYUT CHAUHAN
Date: 2023.11.14
22:30:33 +05'30'

PRADYUT CHAUHAN
(Director)
DIN No. : 07483706