



Dated: 10.11.2023

To  
Bombay Stock Exchange,  
Corporate Relationship Department  
1st Floor, New Trading Ring,  
Rotunda Buildings,  
P. J. Towers, Dalal Street Fort,  
Mumbai – 400 001.

**Scrip Code: 531900**

**Scrip id: CCLINTER**

**Sub: Outcome of Board Meeting held on 10<sup>th</sup> November, 2023**

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure) Regulations, 2015, the board of directors of CCL International Limited in their meeting held today i.e.10<sup>th</sup> November, 2023, where proper quorum in accordance of the provisions of Companies Act, 2013 was present, in which Board has inter-alia, approved the following matter:

1. Approved the Standalone Unaudited Financial Results for quarter and half year ended 30<sup>th</sup> September, 2023. A copy of Statement of Standalone Unaudited Financial Results along with Statements of Assets and Liability and Cash flow Statements based on IND-AS and Limited Review Report is attached herewith.

The meeting commenced at 5.00 P.M and concluded at 6.00 P.M.

The aforesaid information is disclosed on the website of the company i.e. [www.evocreteindia.com](http://www.evocreteindia.com) and also disclosed on the BSE Site i.e. [www.bseindia.com](http://www.bseindia.com).

This is for information and record. Kindly acknowledge receipt.

Thanking You

Yours Faithfully,

**For CCL International Limited**

**Akash Gupta**

**Managing Director**

**DIN: 01940481**



**CCL**  
International Ltd.

CCL INTERNATIONAL LIMITED  
REGD.OFF. : M-4, GUPTA TOWER, B 1/1, COMMERCIAL COMPLEX, AZADPUR, NEW-DELHI-110 033  
CIN: L26940DL1991PLC044520  
Ph. 0120-4214258, Email: cmpsec@cclil.com; website : www.evocreteindia.com

The Statement of Unaudited Financial Results for the Half Year and Quarter ended 30.09.2023

S.No	Particulars	(Rs. In Lacs)					
		Standalone					
		Quarter Ended			Half-Year ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Revenue from Operations	325.99	568.09	507.42	894.07	764.86	1645.38
II	Share of Profit from Joint Venture Partnership Firms	0.00	0.00	0.00	0.00	0.00	0.00
III	Other Income	35.39	8.36	6.52	43.75	66.63	87.43
IV	<b>Total Revenue (I+II)</b>	<b>361.38</b>	<b>576.44</b>	<b>513.95</b>	<b>937.82</b>	<b>831.48</b>	<b>1732.81</b>
V	<b>Expenses</b>						
	a) Cost of materials consumed	231.03	420.38	388.03	651.41	593.14	1274.70
	b) Employee Benefits Expense	20.29	20.20	19.30	40.49	39.04	84.51
	c) Finance Costs	13.15	20.13	14.14	33.28	27.18	75.87
	d) Depreciation and amortisation expense	59.86	67.31	55.40	127.17	110.50	247.22
	e) Loss on sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00
	f) Other expenses	36.68	39.05	36.33	75.73	59.98	247.64
	<b>Total Expenses</b>	<b>361.02</b>	<b>567.07</b>	<b>513.20</b>	<b>928.08</b>	<b>829.84</b>	<b>1929.94</b>
VI	<b>Profit/(Loss) before Exceptional items &amp; Tax (IV-V)</b>	<b>0.36</b>	<b>9.38</b>	<b>0.74</b>	<b>9.74</b>	<b>1.64</b>	<b>(197.12)</b>
VII	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VIII	<b>Profit (loss) before Extraordinary Items and tax (VI-VIII)</b>	<b>0.36</b>	<b>9.38</b>	<b>0.74</b>	<b>9.74</b>	<b>1.64</b>	<b>(197.12)</b>
IX	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
X	<b>Profit (loss) before Tax (VIII-IX)</b>	<b>0.36</b>	<b>9.38</b>	<b>0.74</b>	<b>9.74</b>	<b>1.64</b>	<b>(197.12)</b>
XI	<b>Tax Expenses</b>						
	(1) Current Tax	0.00	2.44	0.19	2.44	0.43	0.45
	(2) Deferred Tax	0.35	(4.18)	(0.89)	(3.82)	(1.89)	(58.61)
	<b>Profit/(Loss) for the period from continuing operations (X-XI)</b>	<b>0.01</b>	<b>11.11</b>	<b>1.44</b>	<b>11.13</b>	<b>3.10</b>	<b>(138.96)</b>
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after Tax) (XIII-XIV)	0.00	0.00	0.00	0.00	0.00	0.00
XV	<b>Profit/(Loss) for the period (XV+XII)</b>	<b>0.01</b>	<b>11.11</b>	<b>1.44</b>	<b>11.13</b>	<b>3.10</b>	<b>(138.96)</b>
XVI	Other Comprehensive Income (OCI) (Net of Expense)	0.00	0.00	0.00	0.00	0.00	0.00
XVII	<b>Total comprehensive income for the period (XVI-XVII)</b>	<b>0.01</b>	<b>11.11</b>	<b>1.44</b>	<b>11.13</b>	<b>3.10</b>	<b>(138.96)</b>
XVIII	<b>Paid-up Equity Share Capital (Face Value of Rs. 10/-)</b>	<b>1919.26</b>	<b>1919.26</b>	<b>1919.26</b>	<b>1919.26</b>	<b>1919.26</b>	<b>1919.26</b>
XX	<b>Earning per share</b>						
	(a) Basic	0.000	0.058	0.007	0.058	0.016	(0.724)
	(b) Diluted	0.000	0.058	0.007	0.058	0.016	(0.724)

The Statement of Unaudited Segment Results for the Half Year & Quarter ended 30.09.2023

Sl.	Particulars	Standalone					
		Quarter Ended			Half-Year ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	<b>Segment Revenue (Net sales/Income)</b>						
a	Segment - Trading	0.00	0.00	0.00	0.00	0.00	18.34
b	Segment - Infrastructure	361.38	576.44	513.95	937.82	831.48	1714.47
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from operations	<b>361.38</b>	<b>576.44</b>	<b>513.95</b>	<b>937.82</b>	<b>831.48</b>	<b>1732.81</b>
2	<b>Segment Results Profit(+)/Loss(-)</b> (before Tax & Interest from each segment)						
a	Segment - Trading	0.00	0.00	0.00	0.00	0.00	0.92
b	Segment - Infrastructure	13.52	29.50	14.89	43.02	28.82	(122.17)
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	<b>13.52</b>	<b>29.50</b>	<b>14.89</b>	<b>43.02</b>	<b>28.82</b>	<b>(121.25)</b>
	Less : Interest	13.15	20.13	14.14	33.28	27.18	75.87
	<b>Total Profit/(Loss) before Tax</b>	<b>0.36</b>	<b>9.38</b>	<b>0.74</b>	<b>9.74</b>	<b>1.64</b>	<b>(197.12)</b>
3	<b>Capital Employed (Segment Assets- Segment Liabilities)</b>						
a	Segment - Trading	0.00	0.00	0.00	0.00	0.00	0.00
b	Segment - Infrastructure	4519.38	4519.37	4650.32	4519.38	4650.32	4508.26
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	<b>4519.38</b>	<b>4519.37</b>	<b>4650.32</b>	<b>4519.38</b>	<b>4650.32</b>	<b>4508.26</b>

Registered Office: M-4, Gupta Tower, B 1/1, Commercial Complex, Azadpur, New Delhi-110033 | +91 11 26940333

Corp. Address: C-42, Opp. Yes Bank, RDC, Raj Nagar, Ghaziabad, India-201002 | CIN No. L26940DL1991PLC044520

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Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad

*Ramendra*  
Director

*Ashish*  
Director

For CCL International Limited For CCL International Limited

**Notes:**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 10, 2023.
2. The Financial results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2023 have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements, 2015).
3. The entire operations of the company relate to two segments viz Trading & Construction. Hence, segment reporting as per Ind AS 108 is made.
4. Figures for the previous year have been re-arranged wherever necessary, in line with the current period presentation.

Place: Ghaziabad  
Date: 10<sup>th</sup> Day of November 2023

For CCL International Limited

  
Director

Rama Gupta  
Director  
DIN : 00080613

For and behalf of the Board  
For CCL International Limited

  
Director  
Akash Gupta  
Director  
DIN: 01940481

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2023**

(Rs. In Lacs)

S.No	Particulars	Half Year Ended	Year Ended
		Unaudited 30.09.2023	Audited 31.03.2023
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assest</b>		
	(a) Property, Plant and Equipments	1,825.62	1,720.49
	(b) Financial Assets		
	(i) Non-Current Investments	101.62	131.52
	(ii) Trade Receivables	0.00	0.00
	(iii) Non-Current Other Financial Assets	18.30	18.30
	(c) Other Non Current Assets	1.00	1.00
	<b>Total Non-Current Assets</b>	<b>1,946.54</b>	<b>1,871.31</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	1,511.30	1,210.79
	(b) Financial Assets		
	(i) Trade receivable	327.26	815.37
	(ii) Cash and cash equivalents	5.03	7.33
	(iii) Bank balance other than cash and cash equivalents	736.19	494.10
	(iv) Current Other Financial Assets	1,863.36	1,754.30
	(c) Other current assets	32.02	47.22
	<b>Total Current Assets</b>	<b>4,475.16</b>	<b>4,329.11</b>
	<b>TOTAL ASSETS</b>	<b>6,421.70</b>	<b>6,200.43</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,919.26	1,919.26
	(b) Other Equity	2,600.12	2,589.00
	(c) Non controlling interest	0.00	0.00
	<b>Total Equity</b>	<b>4,519.38</b>	<b>4,508.26</b>
<b>1</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowing	227.13	260.13
	(b) Deferred tax liabilities (net)	10.27	14.10
	<b>Total- Non-current liabilities</b>	<b>237.41</b>	<b>274.23</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Current Borrowings	1,180.67	990.87
	(ii) Trade payable	84.95	174.50
	(iii) Current Other Financial Liabilities	395.49	249.65
	(b) Other Current Liabilities	1.36	2.93
	(c) Current tax liabilities (Net)	2.438	0.000
	<b>Total Current Liabilities</b>	<b>1,664.91</b>	<b>1,417.94</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,421.70</b>	<b>6,200.43</b>

For CCL International Limited  
For and behalf of the Board

*Rama Gupta*  
Rama Gupta  
Director

*Akash Gupta*  
Akash Gupta  
Director

Place : Ghaziabad  
Date : 10.11.2023

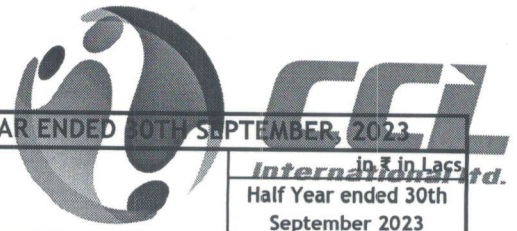
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DIN : 00080613      DIN : 01940481

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Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad



**STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023**

Particulars	in ₹ in Lacs
	Half Year ended 30th September 2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net Profit after Tax and Extra ordinary Items :	11.126
Adjustment for --	
Add:	
Depreciation and Amortisation Expenses	127.170
Adjustment in Security Deposit/Prepaid Tax as per INDAS	0.000
Provision for Tax	2.438
Deferred Tax Income	(3.824)
Finance Cost	33.280
Less:	
Capital Gain on the Sale of Fixed Assets	0.000
Interest Received	(20.199)
<b>Operating profit before working capital changes</b>	<b>149.991</b>
<b>Changes in Assets and Liabilities :</b>	
(Increase)/Decrease in Trade Receivables	488.112
(Increase)/Decrease in Inventories	(300.514)
(Increase)/Decrease in Non-current Other Financial Assets	0.000
(Increase)/Decrease in Other Current financial assets	(106.618)
(Increase)/Decrease in Current Tax Asset	15.202
Increase/(Decrease) in Trade Payables	(89.547)
Increase/(Decrease) in Other Current financial liabilities	145.836
Increase/(Decrease) in Other Current liabilities	(1.564)
Increase/(Decrease) in Current tax liabilities	(2.438)
<b>Cash Generated from operation:</b>	<b>298.460</b>
Income Tax Paid	0.000
<b>NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES (A)</b>	<b>298.460</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment in Bank Deposits (having original maturity of more than 3 months and upto 12 months)	(242.085)
Sale/ (Purchase) of Property, Plant and Equipment/ Intangible Assets	(232.300)
Sale/(Purchase) of Non-current investments	29.900
Sale/(Purchase) of Current investments	0.000
Interest Received	20.199
<b>NET CASH (USED IN)/GENERATED FROM INVESTING ACTIVITIES (B)</b>	<b>(424.286)</b>
<b>CASH FLOWS FROM FINANCIAL ACTIVITIES</b>	
Proceed/(Repayment) of Secured Non-Current borrowings	(32.992)
Proceed/(Repayment) of Secured Current borrowings	32.302
Proceed/(Repayment) of Unsecured Current borrowings	157.500
Finance Cost	(33.280)
Dividends Paid (including corporate dividend tax)	0.000
<b>NET CASH (USED IN)/GENERATED FROM FINANCING ACTIVITIES (C)</b>	<b>123.530</b>
<b>NET INCREASE/ (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>(2.296)</b>
ADD: CASH & CASH EQUIVALENT AT THE BEGINNING OF THE PERIOD	7.327
<b>CASH &amp; CASH EQUIVALENT AT THE END OF THE PERIOD</b>	<b>5.031</b>

**For CCL International Limited**  
For and behalf of the Board


  
**Rama Gupta**                      **Akash Gupta**  
 Director                              Director

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 Place: Ghaziabad C-42, Opp. Yes Bank, RDC, Raj Nagar, Ghaziabad, India-201002 | CIN No. L26940DL1991PLC044520  
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 Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad

**Independent Auditor's Limited Review Report on Unaudited Interim Standalone Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
**The Board of Directors  
CCL INTERNATIONAL LIMITED**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of **CCL INTERNATIONAL LIMITED** ("the Company") for the quarter and six months ended 30<sup>th</sup> September, 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of 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 measurements 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.

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 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.

**For KPMC & Associates  
Chartered Accountants  
Firm Reg. No. 005359C**



**Sanjay Mehra  
(Partner)**

**Mem. No. 075488**

**UDIN: 23075488BGTIWN2975**

Place : Ghaziabad  
Date : 10<sup>th</sup> November, 2023