

CHANDRA PRABHU INTERNATIONAL LIMITED

CINL51909DL1984PLC019441



REGD.OFFICE:1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 PH.:+91-11-23516567
CORPORATEOFFICE: 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: 24/10/2024

Script Code: 530309

Subject: Outcome of Board meeting held on October 24, 2024

Dear Sir/Madam,

Pursuant to Regulation 30, 33 & 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 our company i.e M/s. **Chandra Prabhu International Limited** in their meeting held today, i.e. on Thursday, October 24, 2024, *inter alia*, considered, approved the following matters:

1. a. The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2024 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- b. Statement of Assets & Liabilities for the half year ended September 30, 2024.
- c. Cash Flow Statement for the half year ended September 30, 2024.

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 Financial Results will be published in the newspapers as per the requirements of the SEBI Listing Regulations.

The Board Meeting commenced at 12:00 Noon and concluded at 3:35 P.M.

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

Thanking you,

For **CHANDRA PRABHU INTERNATIONAL LIMITED**

Komal Digitally signed
by Komal
Date: 2024.10.24
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KOMAL
COMPANY SECRETARY & COMPLIANCE OFFICER

CHANDRA PRABHU INTERNATIONAL LIMITED

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

Date: 24/10/2024

Script Code: 530309

Sub: Submission of Standalone Un-audited Financial Results along with Limited Review Report for the Quarter and half year ended on September 30, 2023.

Dear Sir/Madam,

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

1. a. The Standalone Un-audited Financial Results for the quarter and half year ended on September 30, 2024 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- b. Statement of Assets & Liabilities for the half year ended September 30, 2024.
- c. Cash Flow Statement for the half year ended September 30, 2024.

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 Thursday, October 24, 2024.

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

Thanking You,

Yours Faithfully

For CHANDRA PRABHU INTERNATIONAL LIMITED

Digitally signed by
Komal
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KOMAL
COMPANY SECRETARY & COMPLIANCE OFFICER

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 half year ended September 30, 2024 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.

Place: New Delhi

Date: 24.10.2024

UDIN: 24083210BKEBUG4541

For J P S & CO
Chartered Accountants
FRN 004086N



CA J C Verma
Partner
M. No. 083210

PART - I

Statement of Standalone Financial Results for the Quarter and Half Year Ended Sept. 30, 2024

(Rs. In Lacs)

| Sl. No. | Particulars | Quarter ended | | | | Half year ended | | Year ended 31.03.2024 |
|---------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|--------------------------|
| | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | | |
| 1 | Revenue from Operations | (Unaudited) 13,681.77 | (Unaudited) 29,187.60 | (Unaudited) 16,405.70 | (Unaudited) 42,869.37 | (Unaudited) 44,141.33 | (Audited) 85,483.12 | |
| 2 | Other Income (Net) | 37.44 | 39.62 | 50.77 | 77.06 | 98.77 | 267.92 | |
| 3 | Total Income (1+2) | 13,719.21 | 29,227.22 | 16,456.47 | 42,946.43 | 44,240.10 | 85,751.04 | |
| 4 | Expenses | | | | | | | |
| | a) Cost of materials consumed | | | | | | | |
| | b) Purchases of stock-in-trade | | | | | | | |
| | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 15,350.88 | 26,228.65 | 16,807.19 | 41,579.53 | 43,715.01 | 88,151.63 | |
| | d) Employees benefits expense | (1,969.95) | 2,825.43 | (955.84) | 855.48 | (38.08) | (3,546.65) | |
| | e) Financial Costs | 38.43 | 33.97 | 31.40 | 72.40 | 61.41 | 119.41 | |
| | f) Depreciation and amortisation expense | 194.40 | 151.20 | 107.88 | 345.60 | 187.01 | 502.35 | |
| | g) Other expenses | 27.77 | 26.74 | 16.46 | 54.51 | 26.19 | 62.20 | |
| | Total Expenses | 13,680.09 | 29,347.14 | 16,072.97 | 43,027.23 | 44,060.83 | 85,607.26 | |
| 5 | Profit / (Loss) before exceptional item and tax (3-4) | 39.12 | (119.92) | 383.50 | (80.80) | 179.27 | 143.78 | |
| 6 | Exceptional Item Gain/(Loss) | - | - | - | - | - | - | |
| 7 | Profit / (Loss) before Tax(5+6) | 39.12 | (119.92) | 383.50 | (80.80) | 179.27 | 143.78 | |
| 8 | Tax Expenses | 39.12 | (119.92) | 45.12 | (80.80) | 134.15 | 77.50 | |
| 9 | Net Profit / (Loss) for the period (7-8) | 39.12 | (119.92) | 338.38 | (80.80) | 134.15 | 77.50 | |
| 10 | Other comprehensive income, net of income tax | | | | | | | |
| 11 | Total Comprehensive income for the period (9+10) | 39.12 | (119.92) | 338.38 | (80.80) | 134.15 | 77.50 | |
| 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 share (of ` 2/- each) | | | | | | | |
| | (a) Basic | 0.21 | (0.65) | 1.83 | (0.44) | 0.73 | 0.42 | |
| | (b) Diluted | 0.21 | (0.65) | 1.83 | (0.44) | 0.73 | 0.42 | |



Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Half Year ended 30th Sept., 2024

| Sl. No. | Particulars | Quarter ended | | | Half year ended | | Year ended 31.03.2024 |
|---|---|---|-------------|-------------|-----------------|-------------|--------------------------|
| | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | |
| 1 | Segment Revenue (Net sales/Income) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | Segment - Coal | 3,583.58 | 24,122.15 | 10,077.65 | 27,705.73 | 29,443.72 | 58,055.90 |
| | Metals | | | | | | |
| | Segment - Sponge Iron, Billets & Scrap Iron | 10,085.57 | 5,065.46 | 6,328.04 | 15,151.03 | 14,697.61 | 27,427.22 |
| | Segment - Agri | 12.61 | - | - | 12.61 | - | - |
| | Segment - Real Estate | - | - | - | - | - | - |
| | Other Unallocable | - | - | - | - | - | - |
| | Net Sales/Income from operations | 37.44 | 39.62 | 50.77 | 77.06 | 98.77 | 267.92 |
| | | 13,719.20 | 29,227.23 | 16,456.46 | 42,946.43 | 44,240.10 | 85,751.04 |
| | 2 | Segment Results Profit/(+)/Loss(-) (before Tax & Interest from each segment) | | | | | |
| Segment - Coal | (69.86) | (216.83) | 240.76 | (286.69) | (256.25) | (296.23) | |
| Metals | | | | | | | |
| Segment - Sponge Iron, Billets & Scrap Iron | 287.63 | 208.49 | 199.85 | 496.12 | 523.76 | 674.44 | |
| Segment - Agri | (21.69) | - | - | (21.69) | - | - | |
| Segment - Real Estate | - | - | - | - | - | - | |
| Other Unallocable | - | - | - | - | - | - | |
| Total | 37.44 | 39.62 | 50.77 | 77.06 | 98.77 | 267.92 | |
| Less: Finance Cost | 233.52 | 31.28 | 491.38 | 264.80 | 366.28 | 646.13 | |
| : Exceptional Item | 194.40 | 151.20 | 107.88 | 345.60 | 187.01 | 502.35 | |
| Total Profit/(Loss) before Tax | 39.12 | (119.92) | 383.50 | (80.80) | 179.27 | 143.78 | |
| 3 | Capital Employed | | | | | | |
| Segment Assets - Segment Liabilities | | | | | | | |
| Segment - Coal | 1,065.87 | (185.85) | 1,542.19 | 1,065.87 | 1,542.19 | 584.47 | |
| Metals | | | | | | | |
| Segment - Sponge Iron, Billets & Scrap Iron | 1,719.51 | 3,037.36 | 3,207.71 | 1,719.51 | 3,207.71 | 2,388.89 | |
| Segment - Agri | 105.25 | - | - | 105.25 | - | - | |
| Segment - Real Estate | 1,722.91 | 1,722.91 | - | 1,722.91 | - | - | |
| Other Unallocable | - | - | - | - | - | - | |
| Total | 4,613.54 | 4,574.42 | 4,749.90 | 4,613.54 | 4,749.90 | 4,694.34 | |

Notes :

- These Unaudited result of the company for the quarter and half year ended on Sept. 30, 2024 has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 24th October, 2024.
- The standalone financial results have been Prepared in accordance with the principles and procedures of Indian Accounting Standards ('Ind AS') as notified under the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company has four reportable operating segments which are engaged in the business of "Coal, Metals and Agri". Another segment of Real Estate business has started which is under progress and no revenue has been generated till the reporting period.
- 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.

For Chandara Prabhu International Limited

Place : Gunnam
Date : 24th October, 2024

Gaurajjan
Chairman Cum Managing Director

DIN:00049199



CORP OFFICE:-SUITE 1512, 15TH FLOOR, GALLERIA TOWERS, DLF PHASE -IV,GURUGRAM-122009,HARYANA

Statement of Standalone Assets and Liabilities as at September 30, 2024

Annexure IX

| Statement of Assets and Liabilities | | (Rs. In Lacs) | |
|-------------------------------------|--|--|--------------------------------------|
| PARTICULARS | | Standalone | |
| | | As at Sept. 30, 2024 (Unaudited) | As at March 31, 2024 (Audited) |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, Plant and Equipment | | |
| | Tangible Assets | 879.93 | 879.39 |
| | (b) Goodwill on Consolidation | - | - |
| | (c) Financial Assets | | |
| | Investment | - | - |
| | Other Financial Assets | 13.20 | 14.00 |
| | (d) Deferred tax assets (net) | 26.22 | 26.22 |
| | (e) Other non-current assets | 80.95 | 80.98 |
| | Sub-total-Non-Current Assets | 1,000.30 | 1,000.59 |
| 2 | Current assets | | |
| | (a) Inventories | 3,789.02 | 4,644.50 |
| | (b) Financial Assets | | |
| | Trade receivables | 6,278.88 | 4,527.19 |
| | Cash and cash equivalents | 36.09 | 224.75 |
| | Bank Balances other than (ii) above | 2,079.41 | 1,812.10 |
| | Loans | - | - |
| | Other Financial Assets | 1,331.36 | 681.76 |
| | (f) Other current assets | 2,193.29 | 1,269.46 |
| | Sub-total-Current assets | 15,708.05 | 13,159.76 |
| | TOTAL - ASSETS | 16,708.35 | 14,160.35 |
| B | EQUITY AND LIABILITIES | | |
| 1 | EQUITY | | |
| | (a) Equity Share Capital | 369.80 | 369.80 |
| | (b) Other Equity | 4,243.74 | 4,324.49 |
| | Sub-total-Equity | 4,613.54 | 4,694.29 |
| 2 | Non-current liabilities | | |
| | (a) Financial Liabilities | | |
| | Borrowings | 92.26 | 81.23 |
| | (d) Provisions | 6.17 | 6.17 |
| | Sub-total-Non-Current liabilities | 98.43 | 87.40 |
| 5 | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | Borrowings | 8,910.96 | 5,633.09 |
| | Trade payables | 1,288.85 | 2,563.26 |
| | Other Financial Liabilities | 777.42 | 617.34 |
| | (b) Other current liabilities | 1,017.03 | 503.61 |
| | (c) Provisions | 2.12 | 3.45 |
| | (d) Current Tax Liabilities | - | 57.91 |
| | Sub-total-Current liabilities | 11,996.38 | 9,378.66 |
| | TOTAL -EQUITY AND LIABILITIES | 16,708.35 | 14,160.35 |

For Chandra Prabhu International Limited

Place : Gurugram
 Date : 24th October, 2024

Chairman Cum Managing Director
 DIN:00049199



CHANDRA PRABHU INTERNATIONAL LIMITED
 CIN: L51909DL1984PLC019441, MAIL ID - info@cpil.com, website: cpil.com
 REGD.OFF. : 14, RANI JHANSI ROAD, NEW-DELHI-110 055
 CORP OFFICE:-SUITE 1512, 15TH FLOOR, GALLERIA TOWERS, DLF PHASE -IV,GURUGRAM-122009,HARYANA
Statement of Standalone Cash Flow Statement For The Half Year Ended September 30, 2024

| Particulars | Standalone | |
|--|-------------------------------------|--|
| | Half year ended 30th Sept., 2024 | For the year ended 31st March, 2024 |
| | (Unaudited) | (Audited) |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before tax | (80.80) | 143.78 |
| Adjustments for : | | |
| Depreciation | 54.50 | 62.20 |
| Interest Expense | 345.60 | 502.35 |
| Interest Income | (77.06) | (204.01) |
| Bad Debts | - | - |
| Allowance for Expected Credit Losses | - | 37.93 |
| Loss / (Profit) on Sale of Property Plant and Equipments | - | - |
| Assets written off | - | 0.31 |
| Exchange difference on translation of foreign currency cash and cash equivalents | - | (53.45) |
| Re-measurement gains / (losses) on defined benefit plans | - | 1.43 |
| Tax effect on above | - | (0.36) |
| Operating profit before Working Capital change | 242.24 | 490.18 |
| Adjustments for : | | |
| (Increase)/Decrease in Inventories | 855.48 | (3,546.65) |
| (Increase)/Decrease in Trade Receivable | (1,751.69) | (839.25) |
| (Increase)/Decrease in Other Current Assets | (923.84) | 1,488.76 |
| (Increase)/Decrease in Other Bank Balances | - | (0.72) |
| (Increase)/Decrease in Financial Assets | 0.80 | 7.09 |
| (Increase)//decrease in other Non Current Assets | 0.03 | (33.54) |
| Increase/(Decrease) in Trade Payable | (1,274.41) | 1,493.54 |
| Increase/(Decrease) in Other Current Liabilities | 513.48 | 104.35 |
| Increase/(Decrease) in Other Financial Liabilities | 160.06 | 471.75 |
| Increase/(Decrease) in Short Term Provision | (1.32) | 0.56 |
| Increase/(Decrease) in Current Tax Liabilities | (57.90) | (235.05) |
| Increase/(Decrease) in Long Term Provision | - | 0.48 |
| Increase/ (Decrease) in Financial Assets | - | - |
| Increase/ (Decrease) in Other Financial Assets | (649.60) | (518.41) |
| Cash Generated from Operations | (2,886.67) | (1,116.88) |
| Direct Taxes paid | - | (57.59) |
| NET CASH FLOWS FROM OPERATING ACTIVITIES [A] | (2,886.67) | (1,174.47) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property Plant and Equipments | (55.05) | (752.99) |
| Proceeds from Sale of Property Plant and Equipments | - | - |
| Interest Received | 77.06 | 204.01 |
| Investment in bank deposits (having original maturity of more than three months) | (267.30) | (478.81) |
| NET CASH FLOWS FROM INVESTING ACTIVITIES [B] | (245.29) | (1,027.79) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds/(Repayment) from Long Term Borrowing | 11.03 | 81.23 |
| Proceeds/(Repayment) from Short Term Borrowings | 3,277.87 | 2,676.53 |
| Interest Paid | (345.60) | (502.35) |
| Dividend and Dividend Distribution Tax | - | (36.98) |
| NET CASH FLOWS FROM FINANCING ACTIVITIES [C] | 2,943.30 | 2,218.43 |
| Exchange difference on translation of foreign currency cash and cash equivalents | - | 53.45 |
| Net increase/(decrease) in cash and cash equivalents [A+B+C] | (188.66) | 16.17 |
| Cash and cash equivalents at the beginning of the year | 224.75 | 155.13 |
| Cash and cash equivalents at the end of the year | 36.09 | 224.75 |
| Detail of cash and cash equivalents as on the end of the year: | | |
| Cash and cash equivalents as on | | |
| Current Account | 1.34 | 63.69 |
| In Fixed Deposit | 13.31 | 3.44 |
| Cash-in-Hand | 21.44 | 157.62 |
| Total cash and cash equivalents | 36.09 | 224.75 |

For Chandra Prabhu International Limited

Place :Gurugram
 Date : 24th October, 2024

Gajraj Jain
 Chairman Cum Managing Director
 DIN:00049199

