



CORAL NEWSPRINTS LTD.

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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: 10-08-2024

Scrip Code: 530755
ISIN: INE715D0I019

Dear Sir,

Subject: Un-Audited Quarterly results For The Quarter Ended On 30th June 2024 alongwith limited review report

Please find attached herewith Un- audited Quarterly results For the Quarter Ended On 30th June 2024 along with limited review report from the auditor.

Kindly acknowledge the receipt of the same.

Thanking you,

Yours faithfully,

For Coral Newsprints Limited

Authorised Signatory



L.N. MALIK & CO.
CHARTERED ACCOUNTANTS

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Limited Review Report on Standalone Unaudited Financial Results of the Company for the Quarter and Half year ended 30th June , 2024 , 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 30th June 2024 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

**Same
er Pavi**

Sameer Pavi
Partner
Membership No. 091816
Place: New Delhi,
Date : 27.07.2024
UDIN: 24091816BKEGCD4142

Digitally signed by Sameer Pavi
DN: cn=Sameer Pavi, o=L. N. MALIK & CO,
ou=New Delhi, email=sameer@lnmalik.com,
c=IN, postalCode=110002, serialNumber=1022
Reason: I am the Signer
Date: 2024.07.27 12:00:00+0530



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	2024	
Date of end of financial year	31	03	2025	
Date of board meeting when results were approved	27	07	2024	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20	07	2024	
Description of presentation currency	INR			
Level of rounding used in financial results	Lakhs	Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed		
Reporting Quarter	First 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	27-07-2024	02	30	HH:MM
End date and time of board meeting	27-07-2024	05	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			

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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	0.000	0.000
	Other income	0.127	0.127
	Total income	0.127	0.127
2	Expenses		
(a)	Cost of materials consumed	0.000	0.000
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1.230	-1.230
(d)	Employee benefit expense	9.560	9.560
(e)	Finance costs	0.000	0.000
(f)	Depreciation, depletion and amortisation expense	0.000	0.000
(f)	Other Expenses		
1	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.430	7.430
2			
3			
4			
	Total other expenses	7.430	7.430
	Total expenses	15.760	15.760
3	Total profit before exceptional items and tax	-15.633	-15.633
4	Exceptional items	0.000	0.000

5	Total profit before tax	-15.633	-15.633
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	-15.633	-15.633
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	-15.633	-15.633
22	Other comprehensive income net of taxes	0.000	0.000
23	Total Comprehensive Income for the period	-15.633	-15.633
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	-0.309	-0.309
	Diluted earnings (loss) per share from continuing operations	-0.309	-0.309

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	-0.309	-0.309
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.309	-0.309
30	Debt equity ratio	0.000	0.000
31	Debt service coverage ratio	0.000	0.000
32	Interest service coverage ratio	0.000	0.000
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		01-04-2024	01-04-2024
Date of end of reporting period		30-06-2024	30-06-2024
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	NIL	0.000	0.000
2			
3			
4			
	Total Segment Revenue	0.000	0.000
	Less: Inter segment revenue		
	Revenue from operations	0.000	0.000

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	NIL	-15.640	-15.640
2			
3			
4			
	Total Profit before tax	-15.640	-15.640
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	-15.640	-15.640

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	NIL	120.860	120.860
2			
3			
4			
	Total Segment Asset	120.860	120.860

	Un-allocable Assets		
	Net Segment Asset	120.860	120.860

4	Segment Liabilities		
	Segment Liabilities		
1	NIL	842.473	842.473
2			
3			
4			
	Total Segment Liabilities	842.473	842.473
	Un-allocable Liabilities		
	Net Segment Liabilities	842.473	842.473
	Disclosure of notes on segments		