

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

Date: 31/01/2025

Script Code: 530309

Subject: Integrated Filing (Financial) for the period ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with read with BSE Circular No. 20250102-4, please find enclosed herewith the Integrated Filing (Financial) for the period ended December 31, 2024.

The above information is also available on the website of the Company www.cpil.com.

This is for your information and records.

For **CHANDRA PRABHU INTERNATIONAL LIMITED**

KOMAL
COMPANY SECRETARY & COMPLIANCE OFFICER

A. Financial Results – Enclosed.

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – Not Applicable

C. Format for disclosing outstanding default on loans and debt securities - Not Applicable

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	-
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)- Not Applicable

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) – Not Applicable




Limited Review Report on the unaudited financial results of Chandra Prabhu International Limited for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Chandra Prabhu International Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Chandra Prabhu International Limited** (hereinafter referred to as "the Company"), for the quarter ended 31 December, 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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). 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 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J P S & Co
Chartered Accountants
FRN: 004086N


CA J C Verma
Partner

M No: 083210

UDIN: 25083210BMHENS6320



Place: Gurugram
Date: 31-01-2025

CHANDRA PRABHU INTERNATIONAL LTD.

CIN: L51909DL1984PLC019441, MAIL ID - info@cpil.com, cs@cpil.com website: www.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

PART - I								(Rs. In Lacs)
Statement of Standalone Financial Results for the Quarter and Nine Month Ended Dec. 31, 2024								
Sl. No.	Particulars	Quarter ended			Nine Month ended		Year ended 31.03.2024	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue from Operations	26,516.44	13,681.77	19,926.80	69,385.81	64,068.13	85,483.12	
2	Other Income (Net)	357.18	37.44	103.61	434.24	202.38	267.92	
3	Total Income (1+2)	26,873.62	13,719.21	20,030.41	69,820.05	64,270.51	85,751.04	
4	Expenses							
	a) Cost of materials consumed						-	
	b) Purchases of stock-in-trade	25,088.56	15,350.88	19,562.85	66,668.09	63,277.86	88,151.63	
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,035.56	(1,969.95)	93.58	1,891.04	55.50	(3,546.65)	
	d) Employees benefits expense	29.33	38.43	29.94	101.73	91.35	119.41	
	e) Financial Costs	232.52	194.40	129.31	578.12	316.32	502.35	
	f) Depreciation and amortisation expense	27.98	27.77	16.46	82.49	42.65	62.20	
	g) Other expenses	47.73	38.56	72.00	167.44	181.29	318.32	
	Total Expenses	26,461.68	13,680.09	19,904.14	69,488.91	63,964.97	85,607.26	
5	Profit / (Loss) before exceptional item and tax (3-4)	411.94	39.12	126.27	331.14	305.54	143.78	
6	Exceptional Item Gain/(Loss)	-	-	-	-	-	-	
7	Profit / (Loss) before Tax(5+6)	411.94	39.12	126.27	331.14	305.54	143.78	
8	Tax Expenses	83.34	-	31.83	83.34	76.95	66.28	
9	Net Profit /(Loss) for the period (7-8)	328.60	39.12	94.44	247.80	228.59	77.50	
10	Other comprehensive Income, net of income tax	-	-	-	-	-	1.07	
11	Total Comprehensive income for the period (9+10)	328.60	39.12	94.44	247.80	228.59	78.57	
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 Equity share (of ` 2/- each) *							
	(a) Basic	1.78	0.21	0.51	1.34	1.24	0.42	
	(b) Diluted	1.78	0.21	0.51	1.34	1.24	0.42	

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Nine Month ended 31st Dec., 2024**

Sl. No.	Particulars	Quarter ended			Nine Month ended		Year ended 31.03.2024
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
a	Segment - Coal	15,326.01	3,583.58	14,053.84	43,031.74	43,497.56	58,055.90
b	Segment - Sponge Iron, Billets & Scrap Iron	11,188.57	10,085.58	5,872.96	26,339.61	20,570.57	27,427.22
	Segment - Agri	1.85	12.61	-	14.46	-	-
	Segment - Real Estate	-	-	-	-	-	-
c	Other Unallocable	357.18	37.44	103.61	434.24	202.38	267.92
	Net Sales/Income from operations	26,873.61	13,719.21	20,030.41	69,820.05	64,270.51	85,751.04
2	Segment Results Profit(+)/Loss(-)						
	(before Tax & Interest from each segment)						
a	Segment - Coal	(197.83)	(69.86)	84.76	(484.52)	(171.49)	-296.23
b	Segment - Sponge Iron, Billets & Scrap Iron	498.50	287.63	67.21	994.62	590.97	674.44
	Segment - Agri	(13.39)	(21.69)	-	(35.08)	-	-
	Segment - Real Estate	-	-	-	-	-	-
c	Other Unallocable	357.18	37.44	103.61	434.24	202.38	267.92
	Total	644.46	233.52	255.58	909.26	621.86	646.13
	Less : Finance Cost	232.52	194.40	129.31	578.12	316.32	502.35
	: Exceptional Item	-	-	-	-	-	-
	Total Profit /(Loss) before Tax	411.94	39.12	126.27	331.14	305.54	143.78
3	Capital Employed						
	Segment Assets - Segment Liabilities						
	Segment - Coal	705.73	1,065.87	1,185.32	705.73	1,185.32	584.47
	Segment - Sponge Iron, Billets & Scrap Iron	2,119.29	1,719.51	3,659.14	2,119.29	3,659.14	2388.89
	Segment - Agri	98.35	105.25	-	98.35	-	-
	Segment - Real Estate	1,723.18	1,722.91	-	1,723.18	-	1720.98
	Other Unallocable	295.60	-	-	295.60	-	-
	Total	4,942.15	4,613.54	4,844.46	4,942.15	4,844.46	4,694.34

- 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 31st January, 2025.
 - 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 polices 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.
 - During the period, the company has made provision of Rs. 2,95,60,080/- for custom duty recoverable on Yellow Peas exported in earlier year as per notification no. 93/2017 customs, Department of Revenue.

Place : Gurugram
Date : 31st January, 2025

For Chandra Prabhu International Limited

GAJRAJ
JAIN
 Digitally signed by
 GAJRAJ JAIN
 Date: 2025.01.31
 15:30:23 +05'30'
Gajraj Jain
 Chairman Cum Managing Director
 DIN:00049199