

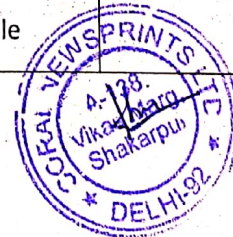


CORAL NEWSPRINTS LTD.

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

General Information about company.com

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	2022	
Date of end of financial year	31	03	2022	
Date of board meeting when results were approved	10	11	2022	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31	10	2022	
Description of presentation currency	INR			
Level of rounding used in financial results	Lakhs	Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed		
Reporting Quarter	Half yearly			
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	10-11-2022	02	00	HH:MM
End date and time of board meeting	10-11-2022	05	00	HH:MM
Whether cash flow statement is applicable on company	No			
Type of cash flow statement				
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable			



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



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

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	286.100	553.614
	Other income	0.120	0.124
	Total income	286.220	553.738
2	Expenses		
(a)	Cost of materials consumed	248.520	494.130
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-5.410	-26.170
(d)	Employee benefit expense	20.980	40.367
(e)	Finance costs	0.000	0.000
(f)	Depreciation, depletion and amortisation expense	2.660	5.320
(f)	Other Expenses		
1	other expenses	65.020	153.650
2			
3			
4			
5			



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



CORAL NEWSPRINTS LTD.

A-138, First Floor, Vikas Marg, Shakarpur, Delhi - 110 092

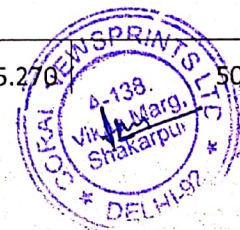
Tel. : 011-2201 0998, 011-4301 6682

CIN : L22219DL1992PLG048398 • GSTR NO. : 09AAACC24850174

E-mail : coral@coralnewsprintsltd.com

Website : www.coralnewsprintsltd.com

	Total other expenses	65.020	153.650
	Total expenses	331.770	667.297
3	Total profit before exceptional items and tax	-45.550	-113.559
4	Exceptional items	0.000	0.000
5	Total profit before tax	-45.550	-113.559
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	-45.550	-113.559
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	-45.550	-113.559
22	Other comprehensive income net of taxes	0.000	0.000
23	Total Comprehensive Income for the period	-45.550	-113.559
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



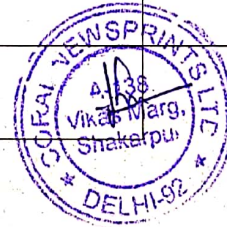
Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



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

	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	-0.901	-2.247
	Diluted earnings (loss) per share from continuing operations	-0.901	-2.247
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	-0.901	-2.247
	Diluted earnings (loss) per share from discontinued operations	-0.901	-2.247
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-1.802	-4.494
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.802	-4.494
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



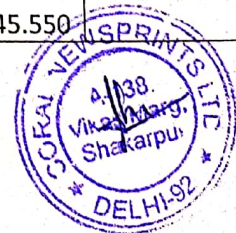
CORAL NEWSPRINTS LTD.

A-138, First Floor, Vikas Marg, Shakarpur, Delhi - 110 092
 Tel. : 011-2201 0998, 011-4301 6682
 CIN : L22219DL1992PLC048398 • GSTR NO. : 09AAACC2485Q1Z4

Format for Reporting Segment 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		01-07-2022	01-04-2022
Date of end of reporting period		30-09-2022	30-09-2022
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	74.218	143.614
2	Writing Printing Paper	203.648	394.064
3	Newsprint Paper	8.233	15.932
4			
5			
	Total Segment Revenue	286.099	553.610
	Less: Inter segment revenue		
	Revenue from operations	286.099	553.610

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	A B KRAFT PAPER	11.820	29.460
2	Writing Printing Paper	32.420	80.830
3	Newsprint Paper	1.310	3.270
4			
5			
	Total Profit before tax	45.550	113.560
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	45.550	113.560



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



CORAL NEWSPRINTS LTD.

A-138, First Floor, Vikas Marg, Shakarpur, Delhi - 110 092
Tel. : 011-2201 0998, 011-4301 6682
CIN : L22219DL1992PLC048398 • GSTR NO. : 09AAAACC2485Q1Z4
E-mail : cnpl_5000@rediffmail.com
Website : www.coralnewsprintslimited.com

3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	A B KRAFT PAPER	279.179	279.179
2	Writing Printing Paper	766.040	766.040
3	Newsprint Paper	30.970	30.970
4			
5			
Total Segment Asset		1076.189	1076.189
Un-allocable Assets			
Net Segment Asset		1076.189	1076.189

4 Segment Liabilities			
Segment Liabilities			
1	A B KRAFT PAPER	279.179	279.179
2	Writing Printing Paper	766.040	766.040
3	Newsprint Paper	30.970	30.970
4			
5			
Total Segment Liabilities		1076.189	1076.189
Un-allocable Liabilities			
Net Segment Liabilities		1076.189	1076.189
Disclosure of notes on segments			



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



CORAL NEWSPRINTS LTD.

A-138, First Floor, Vikas Marg, Shakarpur, Delhi - 110 092

Tel. : 011-2201 0998, 011-4301 6682

CIN : L22219DL1992PLC048398 • GSTR NO. : 09AAACG2485Q1Z4

Statement of Asset and Liabilities

E-mail : cnpl_5000@rediffmail.com
Website : www.coralnewsprintslimited.com

Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2022
Date of end of reporting period		30-09-2022
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	124.942
	Capital work-in-progress	674.980
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	Non-current financial assets	
	Non-current investments	0.000
	Trade receivables, non-current	0.000
	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	801.007
2	Current assets	
	Inventories	148.750
	Current financial asset	
	Current investments	0.000
	Trade receivables, current	104.109
	Cash and cash equivalents	2.330
	Bank balance other than cash and cash equivalents	4.465
	Loans, current	5.890
	Other current financial assets	0.000
	Total current financial assets	116.794
	Current tax assets (net)	3.861
	Other current assets	5.778
	Total current assets	275.183
3	Non-current assets classified as held for sale	



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



CORAL NEWSPRINTS LTD.

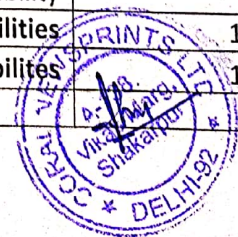
A-138, First Floor, Vikas Marg, Shakarpur, Delhi - 110 092

Tel : 011-2201 0998, 011-4301 6682

CIN : L22219DL1992PLC048398 • GSTR NO. : 09AAACC2485Q1Z4

Website : www.coralnewsprintslimited.com

Regulatory deferral account credit balances and related deferred tax Assets		
Total assets		1076.190
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	
	Other non-current financial liabilities	
Total non-current financial liabilities		31.547
	Provisions, non-current	0.000
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	1.290
Total non-current liabilities		32.837
Current liabilities		
Current financial liabilities		
	Borrowings, current	0.000
	Trade payables, current	643.486
	Other current financial liabilities	191.523
Total current financial liabilities		835.009
	Other current liabilities	7.841
	Provisions, current	41.490
	Current tax liabilities (Net)	151.470
	Deferred government grants, Current	7.543
Total current liabilities		1043.353
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		1076.190
Total equity and liabilities		1076.190
Disclosure of notes on assets and liabilities		



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



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

Cash flow statement, indirect

Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
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		-113.559
Adjustments for reconcile profit (loss)		
Adjustments for finance costs		0.000
Adjustments for decrease (increase) in inventories		-26.170
Adjustments for decrease (increase) in trade receivables, current		494.130
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		0.000
Adjustments for other financial assets, current		0.000
Adjustments for other bank balances		0.000
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		153.645
Adjustments for increase (decrease) in other non-current liabilities		0.000
Adjustments for depreciation and amortisation expense		5.320
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0.120
Adjustments for provisions, current		40.370
Adjustments for provisions, non-current		0.000
Adjustments for other financial liabilities, current		0.000
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		0.120
Adjustments for share-based payments		0.000



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



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

Adjustments for fair value losses (gains) : cnpl_5000@rediffmail.com

Adjustments for undistributed profits of associates : www.coralnewsprintslimited.com

Other adjustments for which cash effects are investing or financing cash flow

Other adjustments to reconcile profit (loss)

Other adjustments for non-cash items

Share of profit and loss from partnership firm or association of persons or limited liability partnerships

Total adjustments for reconcile profit (loss)

Net cash flows from (used in) operations

Dividends received

Interest paid

Interest received

Income taxes paid (refund)

Other inflows (outflows) of cash

Net cash flows from (used in) operating activities

Cash flows from used in investing activities

Cash flows from losing control of subsidiaries or other businesses

Cash flows used in obtaining control of subsidiaries or other businesses

Other cash receipts from sales of equity or debt instruments of other entities

Other cash payments to acquire equity or debt instruments of other entities

Other cash receipts from sales of interests in joint ventures

Other cash payments to acquire interests in joint ventures

Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships

Cash payment for investment in partnership firm or association of persons or limited liability partnerships

Proceeds from sales of property, plant and equipment

Purchase of property, plant and equipment

Proceeds from sales of investment property

Purchase of investment property

Proceeds from sales of intangible assets

Purchase of intangible assets

Proceeds from sales of intangible assets under development

Purchase of intangible assets under development

Proceeds from sales of goodwill

Purchase of goodwill

Proceeds from biological assets other than bearer plants

Purchase of biological assets other than bearer plants

Proceeds from government grants

Proceeds from sales of other long-term assets

Purchase of other long-term assets



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Disst. - Amroha (U.P.)



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 : coral@rediffmail.com

Website : www.coralnewsprintsltd.com

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	553.736
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	2.330
Net increase (decrease) in cash and cash equivalents	556.066
Cash and cash equivalents cash flow statement at beginning of period	2.550
Cash and cash equivalents cash flow statement at end of period	558.616



Works : 4th k.m. Stone, Delhi Road, Gajraula - 244235, Distt. - Amroha (U.P.)



Gulvardhan Malik and Co.

CHARTERED ACCOUNTANTS

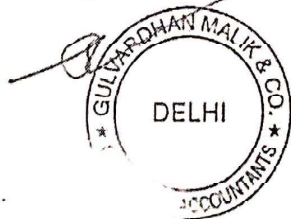
G.F., F-54 Dilshad Colony, Delhi - 110095

Contact # 9873937755, E-mail # fcamalik@gmail.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company 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

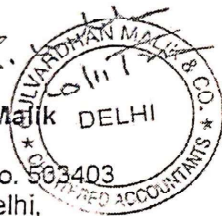
1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the Statement") of M/s Coral Newsprints Limited ("the company") for the quarter ended 30TH September 2022 being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations & 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 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 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 GULVARDHAN MALIK & CO.
Chartered Accountants
Firm Registration No: 028432N


Gulvardhan Malik DELHI
Proprietor
Membership No. 563403
Place: New Delhi,
Date: 10.11.2022



UDIN: 22503403BCTEMF9528