

## 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

> > DATE: 12-02-2025

The Manager
The Department of Corporate Service& CRD
The Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai-400001

Scrip Code: 530755 ISIN: INE7I5DOI019

Dear Sir,

<u>Subject: Un-Audited Quarterly results For The Quarter Ended On 31<sup>st</sup> December 2024 alongwith limited review report</u>

Please find attached herewith Un- audited Quarterly results For the Quarter Ended On 31<sup>st</sup> December 2024 along with limited review report from the auditor.

Kindly acknowledge the receipt of the same.

Thanking you,

Yours faithfully,



Name of the Company: CORAL NEWSPRINTS LTD

Statement of Profit and Loss for the period ended 31 Dec,2024

					07110	LONE		(Rupees in Lacs)
			STANDALONE					
			Figures as at end of Current reporting period	Preceding 3 months ended 30/09/2024	Corresponding 3 months ended 31/12/2023	Year to Date figures as on 31/12/2024	Year to Date figures as on 31/12/2023	Figures for the Previous reporting period
	PARTICULAR	Note no	31/12/2024					31/03/2024
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6	7	8
_	Revenue From operations	18	0.00	0.00	1.58	0.00	86.350	86.35
II	Other Income	19	0.59	0.00		0.72	56.230	
I	Total Income (I+II)		0.59	0.00	1.58	0.72	142.58	186.12
IV	EXPENSES: Cost of Materials consumed Purchase of Stock in Trade	20	0.00	0.00	1.81	0.00	87.69	92.40
	Changes in inventories of finished goods, stock - in-trade and work-in-progress	21	0.00	0.00	3.01	-1.23	29.36	2.68
	Employee benefits expense	22	7.94	8.79	3.06	26.57	27.70	54.66
	Finance Costs		0.00	0.00	0.00	0.00		
	Depreciation and amortisation expenses	2	1.46	1.46	1.75	2.92	3.50	5.87
	Other expenses	24	3.69	2.66	11.22	14.32	71.45	92.22
	TOTAL EXPENSES( IV)		13.09	12.90	20.86	42.57	219.70	247.83
٧	Profit / (Loss) before exceptional items and tax (I-IV)		(12.49)	(12.90)	(19.28)	(41.86)	(77.12)	(61.71)
VI	Exceptional Items		-	-	-	-	-	-
	Profit/(Loss) before exceptions items and tax (V-VI)		(12.49)	(12.90)	(19.28)	(41.86)	(77.12)	(61.71)
	Tax expense							
l	(1) Current tax			-		-		-
	(2) Deferred Tax		-	-	-	•		
	Profit (Loss) For the period from continuing operations (VII-VIII)		(12.49)	(12.90)	(19.28)	(41.86)	(77.12	(61.71
_	Profit/(Loss) From discontinued operations		•	-	-	-		
	Tax expenses of discontinued operations		(12.49)	(12.90)	(19.28)	(41.86)	(77.12	(61.71
	Profit/(Loss) From Discontinued operations (after tax (X-XI)		-	-	-	_ •		-
	Profit/(loss) for the period (IX+XII) Other Comprehensive Income A. (i) Items that will not be reelassifled to	165	-	, -1	-	-	•	
	profit or loss		_					
ν̈́Ι	profit of loss		- 1	•	-	•	•	-
İ	(ii) Income tax relating to items that will not be reclassified to profit or loss							
$\neg$	B. (i) Items that will be reclassified to profit or loss		-	-				-
	<ul><li>(ii) Income tax relating to items that will be reclassified to profit or loss</li></ul>		-1-	-	-	-	-	
	Total Comprehensive Income for the period (XIII-XIV)							
	Comprising Profit (Loss) and Other comprehensive Income for the period )		(12.49)	(12.90)	(19.28)	(41.86)	(77.12)	(61.71)
	Earnings Per equity share (for continuing operation )		•	•	•	•		
	(1) Basic	1	-0.25	-0.26		-0.83		200
	(2) Diluted		-0.25	-0.26	-0.38	-0.83	-1.53	-1.22
	Earnings Per equity share (for discontinued operation):		-			•	-	
	(1) Rasic	- E	-0.25	-0.26		-0.83		
	(2) Diluted		-0.25	-0.26		-0.83		
	Earnings Per equity share (for discontinued & continuing operation):		•	•		,	-	-
	(1) Basic		-0.25	-0.26			-1.53	
v. 1	(2) Diluted		-0.25	-0.26	-0.38	-0.83	N. N	-1.22

See accompanying note to the Financial Results

Dated: 31-01-2025 Place: Delhi Pushpendra Pla Chauhan, Whole Time Direct CES (DIN No : 01871760)





## L. N. MALIK & CO. CHARTERED ACCOUNTANTS

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H. O. : 18/13, W.E.A., Ganga Plaza Building, Pusa Road, Karol Bagh, New Delhi - 110 005

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London: 208, Field End Road, EastCote, Middlesex, HA51RD, U.K. Tel.: 00442085821201

Limited Review Report on Standalone Unaudited Financial Results of the Company for the Quarter and Nine months ended 31<sup>ST</sup> December, 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 Unaudited Financial Results ("the Statement) of M/s Coral Newsprints Limited ("the company") for the quarter as well as nine months ended 31st December, 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. 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 the Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. Further, since company has not achieved any turnover from 1st April 2024 till 31st December 2024 ,incurred continuous losses due to which net worth has been eroded for nine months ended 31st December 2024 and companies current liability exceeds its current asset . These events or conditions indicates that material uncertainty exists that may cast significant doubt on CORAL NEWSPRINTS LTD to continue as a going concern . However the unaudited financial results of CORAL NEWSPRINTS LTD has been prepared on a going concern basis .As the company is in processed of taking steps to improve overall commercial viability which will result in improvement in Cash flows and able the company to meet its financial obligations.

For L. N. Malik & Co. **Chartered Accountants** Firm Registration No: 0015992N

Sameer

Digitally signed by Sameer Pavi Date: 2025.01.31 16:04:11 +05'30'

Partner

Sameer Pavi Membership No. 091816

Place: New Delhi, Date: 31.01.2025

UDIN: 25091816BMGTYR7111



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	31	01	2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24	01	2025	
Description of presentation currency	INR			,
Level of rounding used in financial results	Lakhs			
Reporting Quarter	Third quarter			
Nature of report standalone or consolidated	Standalone			
Whether results are audited or unaudited	Unaudited	For Current Quar Only		Quarter
Segment Reporting	Multi segment			
Description of single segment				
Start date and time of board meeting	31-01-2025	02	30	нн:мм
End date and time of board meeting	31-01-2025	04	30	нн:мм
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)	
Α	Date of start of reporting period	01-10-2024	01-04-2024	
В	Date of end of reporting period	31-12-2024	31-12-2024	
С	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-marked For Consolidated Results, if the company has no figures for 3 months / inserted in the said column.	•	in such case zero shall be	
1	Income			
	Revenue from operations	0.000	0.000	
	Other income	0.590	0.720	
	Total income	0.590	0.720	
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	0.000	-1.230	
(d)	Employee benefit expense	7.940	26.570	
(e)	Finance costs	0.000	0.000	
(f)	Depreciation, depletion and amortisation expense	1.460	2.920	
(f)	Other Expenses			
1	OTHER EXPENSES WITH ELECTRICITY	3.689	14.320	
2				
3				
	Total other expenses	3.689	14.320	
	Total expenses	13.089	42.580	
3	Total profit before exceptional items and tax	-12.499	-41.860	
4	Exceptional items	0.000	0.000	
5	Total profit before tax	-12.499	-41.860	
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	-12.499	-41.860
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	-12.499	-41.860
22	Other comprehensive income net of taxes	0.000	0.000
23	Total Comprehensive Income for the period	-12.499	-41.860
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	-0.247	-0.828
	Diluted earnings (loss) per share from continuing operations	-0.247	-0.828
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	-0.247	-0.828
	Diluted earnings (loss) per share from discontinued operations	-0.247	-0.828
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.494	-1.656

	Diluted earnings (loss) per share from continuing and discontinued operations	-0.494	-1.656
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		

Forma	t for Reporting Segmenet wise Revenue, Results and the company results	Capital Employ	red along with
	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	01-10-2024	01-04-2024
	Date of end of reporting period	31-12-2024	31-12-2024
	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	0	0.000	0.000
2			
3			
	Total Segment Revenue	0.000	0.000
	Less: Inter segment revenue	0.000	0.000
	Revenue from operations	0.000	0.000

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each		
	segment		
1	0	-12.490	-41.860
2			
3			
	Total Profit before tax	-12.490	-41.860
	i. Finance cost	0.000	0.000
	ii. Other Unallocable Expenditure net off Unallocable income	0.000	0.000
	Profit before tax	-12.490	-41.860

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	0	0.000	0.000
2			
3			
	Total Segment Asset	0.000	0.000
	Un-allocable Assets		
	Net Segment Asset	0.000	0.000

4	Segment Liabilities		
	Segment Liabilities		
1	0	0.000	0.000
2			
3			
	Total Segment Liabilities	0.000	0.000
	Un-allocable Liabilities	0.000	0.000
	Net Segment Liabilities	0.000	0.000
	Disclosure of notes on segments		