



# CORAL NEWSPRINTS LTD.

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Tel. : 011-2201 0998, 011-4301 6682  
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: 12-11-2024

Scrip Code: 530755  
ISIN: INE715D0I019

Dear Sir,

**Subject: Un-Audited Quarterly results For The Quarter Ended On 30<sup>th</sup> September 2024 alongwith limited review report**

Please find attached herewith Un- audited Quarterly results For the Quarter Ended On 30<sup>th</sup> September 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

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	12	11	2024	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05	11	2024	
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	12-11-2024	02	30	HH:MM
End date and time of board meeting	12-11-2024	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			

**PUSHPENDRA**  
**PRATAP SINGH**  
**CHAUHAN**

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## Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-07-2024	01-04-2024
<b>B</b>	Date of end of reporting period	30-09-2024	30-09-2024
<b>C</b>	Whether results are audited or unaudited	Unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	0.000	0.000
	Other income	0.000	0.000
	<b>Total income</b>	<b>0.000</b>	<b>0.000</b>
<b>2</b>	<b>Expenses</b>		
(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	8.787	18.350
(e)	Finance costs	0.000	0.000
(f)	Depreciation, depletion and amortisation expense	1.460	1.460
(f)	<b>Other Expenses</b>		
1	other Expenses	2.657	10.090
2			
3			
	<b>Total other expenses</b>	<b>2.657</b>	<b>10.090</b>
	<b>Total expenses</b>	<b>12.904</b>	<b>28.670</b>
3	<b>Total profit before exceptional items and tax</b>	<b>-12.904</b>	<b>-28.670</b>
4	Exceptional items	0.000	0.000
5	Total profit before tax	<b>-12.904</b>	<b>-28.670</b>
7	<b>Tax expense</b>		
8	Current tax	0.000	0.000

9	Deferred tax	0.000	0.000
10	Total tax expenses	<b>0.000</b>	<b>0.000</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-12.904</b>	<b>-28.670</b>
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	<b>0.000</b>	<b>0.000</b>
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000
<b>21</b>	<b>Total profit (loss) for period</b>	<b>-12.904</b>	<b>-28.670</b>
22	Other comprehensive income net of taxes	0.000	0.000
<b>23</b>	<b>Total Comprehensive Income for the period</b>	<b>-12.904</b>	<b>-28.670</b>
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	505.270	505.270
	Face value of equity share capital	10.000	10.000
<b>27</b>	<b>Details of debt securities</b>		
<b>28</b>	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	-0.255	-0.567
	Diluted earnings (loss) per share from continuing operations	-0.255	-0.567
ii	<b>Earnings per equity share for discontinued operations</b>		

	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	<b>Earnings per equity share</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	<b>-0.255</b>	<b>-0.567</b>
	Diluted earnings (loss) per share from continuing and discontinued operations	<b>-0.255</b>	<b>-0.567</b>
<b>30</b>	Debt equity ratio	0.000	0.000
<b>31</b>	Debt service coverage ratio	0.000	0.000
<b>32</b>	Interest service coverage ratio	0.000	0.000
<b>33</b>	<b>Disclosure of notes on financial results</b>		

**PUSHPENDRA**  
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**Format for Reporting Segmenet wise Revenue, Results and Capital Employed  
along with the company results**

<b>Particulars</b>		<b>3 months/ 6 month ended (dd- mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-07-2024	01-04-2024
Date of end of reporting period		30-09-2024	30-09-2024
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	0	0.000	0.000
2			
3			
	<b>Total Segment Revenue</b>	0.000	0.000
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	0.000	0.000

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

<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	0	0.000	0.000
2			
3			
	<b>Total Segment Asset</b>	0.000	0.000
	<b>Un-allocable Assets</b>	0.000	0.000

	<b>Net Segment Asset</b>	0.000	0.000
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<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	0	0.000	0.000
2			
3			
	<b>Total Segment Liabilities</b>	0.000	0.000
	Un-allocable Liabilities	0.000	0.000
	<b>Net Segment Liabilities</b>	0.000	0.000
	<b>Disclosure of notes on segments</b>		

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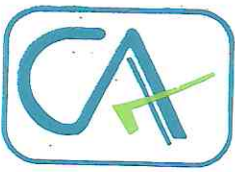
## Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	30-09-2024
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	91.034
	Capital work-in-progress	680.188
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	0.000
	Trade receivables, non-current	
	Loans, non-current	0.000
	Other non-current financial assets	
	<b>Total non-current financial assets</b>	<b>0.000</b>
	Deferred tax assets (net)	0.000
	Other non-current assets	0.000
	<b>Total non-current assets</b>	<b>771.222</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	3.507
	<b>Current financial asset</b>	
	Current investments	0.000
	Trade receivables, current	0.000
	Cash and cash equivalents	7.550
	Bank balance other than cash and cash equivalents	1.430
	Loans, current	22.006
	Other current financial assets	
	<b>Total current financial assets</b>	<b>30.986</b>
	Current tax assets (net)	51.006
	Other current assets	0.000
	<b>Total current assets</b>	<b>85.499</b>
3	Non-current assets classified as held for sale	



4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	856.721
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	-160.203
	Other equity	0.000
	<b>Total equity attributable to owners of parent</b>	-160.203
	Non controlling interest	
	<b>Total equity</b>	-160.203
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	93.000
	Trade payables, non-current	
	Other non-current financial liabilities	
	<b>Total non-current financial liabilities</b>	93.000
	Provisions, non-current	191.223
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	0.000
	<b>Total non-current liabilities</b>	284.223
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	108.872
	Trade payables, current	621.099
	Other current financial liabilities	
	<b>Total current financial liabilities</b>	729.971
	Other current liabilities	
	Provisions, current	2.730
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	732.701
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	
	<b>Total liabilities</b>	1016.924
	<b>Total equity and liabilities</b>	856.721
	Disclosure of notes on assets and liabilities	

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

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011-4509167  
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**Limited Review Report on Standalone Unaudited Financial Results of the Company for the Quarter and Half year ended 30<sup>th</sup> September , 2024 , Pursuant to the Regulation 52 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 and half year ended 30<sup>th</sup> September 2024 being submitted by the company pursuant to the requirement of regulation 52 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.

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

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**Sameer Pavi**  
**Partner**  
**Membership No. 091816**  
**Place: New Delhi,**  
**Date : 12.11.2024**  
**UDIN: 24091816BKEGJS3247**



<b>Cash flow statement, indirect</b>		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2024
<b>B</b>	Date of end of reporting period	30-09-2024
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	-28.67
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0.000
	Adjustments for decrease (increase) in inventories	0.000
	Adjustments for decrease (increase) in trade receivables, current	0.114
	Adjustments for decrease (increase) in trade receivables, non-current	1.000
	Adjustments for decrease (increase) in other current assets	1.890
	Adjustments for decrease (increase) in other non-current assets	0.000
	Adjustments for other financial assets, non-current	6.192
	Adjustments for other financial assets, current	60.980
	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	-58.205
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	0.000
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	0.000
	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	0.000
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses (gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non-cash items	0.000
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000

	<b>Total adjustments for reconcile profit (loss)</b>	11.971
	<b>Net cash flows from (used in) operations</b>	-16.699
	Dividends received	0.000
	Interest paid	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	<b>Net cash flows from (used in) operating activities</b>	-16.699
	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000
	Other cash receipts from sales of interests in joint ventures	0.000
	Other cash payments to acquire interests in joint ventures	0.000
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
	Proceeds from sales of property, plant and equipment	0.000
	Purchase of property, plant and equipment	0.000
	Proceeds from sales of investment property	0.000
	Purchase of investment property	0.000
	Proceeds from sales of intangible assets	0.000
	Purchase of intangible assets	0.000
	Proceeds from sales of intangible assets under development	0.000
	Purchase of intangible assets under development	0.000
	Proceeds from sales of goodwill	0.000
	Purchase of goodwill	0.000
	Proceeds from biological assets other than bearer plants	0.000
	Purchase of biological assets other than bearer plants	0.000
	Proceeds from government grants	0.000
	Proceeds from sales of other long-term assets	0.000
	Purchase of other long-term assets	0.000
	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	0.648
	<b>Net cash flows from (used in) investing activities</b>	0.648

	<b>Cash flows from used in financing activities</b>	
	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	-6.550
	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
	<b>Net cash flows from (used in) financing activities</b>	<b>6.550</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-9.501</b>
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.000
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-9.501</b>
	Cash and cash equivalents cash flow statement at beginning of period	18.492
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>8.991</b>