



L.N. MALIK & CO.
CHARTERED ACCOUNTANTS

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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 31st December 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 L. N. Malik & Co.
Chartered Accountants
Firm Registration No: 0015992N

LACHMI
NARAIN
MALIK

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LACHMI NARAIN MALIK
Date: 2023.02.06
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L. N. Malik
Partner
Membership No. 10423
Place: New Delhi,
Date : 06.02.2023
UDIN: 23010423BGQLFA5025



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

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	2022	
Date of end of financial year	31	03	2023	
Date of board meeting when results were approved	06	02	2023	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31	01	2023	
Description of presentation currency	INR			
Level of rounding used in financial results	Lakhs	Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed		
Reporting Quarter	Third 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	06-02-2023	02	00	HH:M M
End date and time of board meeting	06-02-2023	06	30	HH:M M
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			



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



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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)
A	Date of start of reporting period	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
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	224.350	777.960
	Other income	0.000	0.000
	Total income	224.350	777.960
2	Expenses		
(a)	Cost of materials consumed	196.300	690.420
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	10.890	-15.110
(d)	Employee benefit expense	19.170	59.540
(e)	Finance costs	0.000	0.000
(f)	Depreciation, depletion and amortisation expense	2.660	7.980
(f)	Other Expenses		
1	Others Expenses	83.300	236.940
2			
3			
4			
	Total other expenses	83.300	236.940
	Total expenses	312.320	979.770
3	Total profit before exceptional items and tax	-87.970	-201.810
4	Exceptional items	0.000	0.000



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Earnings per equity share for continuing operations			
i	Basic earnings (loss) per share from continuing operations	-1.740	-3.990
	Diluted earnings (loss) per share from continuing operations	-1.740	-3.990
Earnings per equity share for discontinued operations			
ii	Basic earnings (loss) per share from discontinued operations	-1.740	-3.990
	Diluted earnings (loss) per share from discontinued operations	-1.740	-3.990
Earnings per equity share			
ii	Basic earnings (loss) per share from continuing and discontinued operations	-3.480	-7.980
	Diluted earnings (loss) per share from continuing and discontinued operations	-3.480	-7.980
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		



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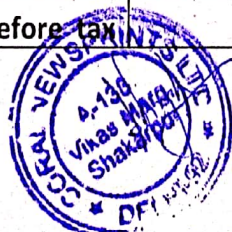


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Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2022	01-04-2022
Date of end of reporting period		31-12-2022	31-12-2022
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	71.763	245.426
2	Writing Printing Paper	92.398	456.502
3	Newsprint Paper	60.189	76.035
4			
	Total Segment Revenue	224.350	777.963
	Less: Inter segment revenue		
	Revenue from operations	224.350	777.963

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	A B KRAFT PAPER	-28.139	-63.625
2	Writing Printing Paper	-36.230	-118.344
3	Newsprint Paper	-23.601	-19.712
4			
	Total Profit before tax	-87.970	-201.681



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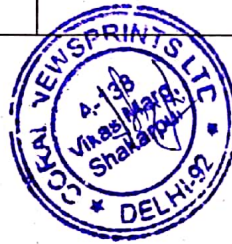
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	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	-87.970	-201.681

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	A B KRAFT PAPER	93.079	93.079
2	Writing Printing Paper	119.843	119.843
3	Newsprint Paper	78.068	78.068
4			
	Total Segment Asset	290.990	290.990
	Un-allocable Assets		
	Net Segment Asset	290.990	290.990

4	Segment Liabilities		
	Segment Liabilities		
1	A B KRAFT PAPER	275.211	275.211
2	Writing Printing Paper	354.344	354.344
3	Newsprint Paper	230.826	230.826
4			
	Total Segment Liabilities	860.381	860.381
	Un-allocable Liabilities		
	Net Segment Liabilities	860.381	860.381
	Disclosure of notes on segments		



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