

CHANDRA PRABHU INTERNATIONAL LIMITED

CIN L51909HR1984PLC133745



REGD. OFFICE: 522, 5TH FLOOR, GALLERIA TOWER, DLF CITY PHASE-IV, GURUGRAM-122009 HARYANA
BRANCH OFFICE: OFFICE NO. 20, 1ST FLOOR, PLOT NO. 102, CORPORATE PARK, SECTOR - 8, GANDHIDHAM,
KACHCHH, GUJARAT - 370201

Mob. +91-9953001710, 8860600114 E-mail : info@cpil.com | Website: www.cpil.com

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

Date: 07/11/2025

Scrip Code: 530309

Subject: Submission of Revised Unaudited standalone financial results for quarter and half year ended on 30th September 2025.

Dear Sir/Madam,

We wish to inform you that, while submitting the Unaudited Standalone Financial Results for the quarter and half year ended on September 30, 2025 on 07.11.2025, inadvertently the amount of the paid-up Share Capital has been shown as Rs.369.80 lakhs as against Rs.554.70 Lacs which has increased due to the allotment of bonus shares on 29.09.2025 and consequently incorrect EPS for the reporting period.

Please find enclosed the revised Unaudited Standalone financial results with updated paid-up share capital and EPS for the quarter and half year ended on 30th September 2025.

We request you to take the above information on record.

Thanking You,

For CHANDRA PRABHU INTERNATIONAL LIMITED

**DEEPAK RAJ SINGH
COMPANY SECRETARY & COMPLIANCE OFFICER**



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors of
M/s Chandra Prabhu International Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of **Chandra Prabhu International Limited** ("the Company"), for the quarter and half year ended September 30, 2025 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and 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 Company's 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 thereunder and other accounting principles generally accepted in India. 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 the Company's personnel 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 Companies Act, 2013 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 (IND-AS) specified under section 133 of the Companies Act, 2013, read with applicable rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi

Date: 07.11.2025

UDIN: 25083210BMHESY5398

For J P S & CO
Chartered Accountants
FRN 004086N



CA J C Verma
Partner
M. No. 083210

PART - I							(Rs. In Lacs)
Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended Sept. 30, 2025							
Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2025
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	7,719.41	27,489.84	13,681.77	35,209.25	42,869.37	99,426.36
2	Other Income (Net)	23.90	24.56	37.44	48.46	77.06	534.24
3	Total Income (1+2)	7,743.31	27,514.40	13,719.21	35,257.71	42,946.43	99,960.60
4	Expenses						
	a) Cost of materials consumed						-
	b) Purchases of stock-in-trade	7,303.52	27,641.30	15,350.88	34,944.82	41,579.53	96,064.35
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	398.65	111.31	(1,969.95)	509.96	855.48	2,314.79
	d) Employees benefits expense	23.96	34.15	38.43	58.11	72.40	139.94
	e) Financial Costs	101.26	121.85	194.40	223.11	345.60	710.72
	f) Depreciation and amortisation expense	20.11	21.34	27.77	41.45	54.51	109.82
	g) Other expenses	36.43	38.61	38.56	75.04	119.71	297.98
	Total Expenses	7,883.93	27,968.56	13,680.09	35,852.49	43,027.23	99,637.60
5	Profit / (Loss) before exceptional item and tax (3-4)	(140.62)	(454.16)	39.12	(594.78)	(80.80)	323.00
6	Exceptional Item Gain/(Loss)	222.19	48.03	-	270.22	-	-
7	Profit / (Loss) before Tax(5+6)	81.57	(406.13)	39.12	(324.56)	(80.80)	323.00
8	Tax Expenses	-	-	-	-	-	86.89
9	Net Profit /(Loss) for the period (7-8)	81.57	(406.13)	39.12	(324.56)	(80.80)	236.11
10	Other comprehensive Income, net of income tax	-	-	-	-	-	0.25
11	Total Comprehensive income for the period (9+10)	81.57	(406.13)	39.12	(324.56)	(80.80)	236.36
12	Paid-up equity share capital (Face value ` 2/- each)	554.70	369.80	369.80	554.70	369.80	369.80
13	Reserves excluding revaluation reserves	-	-	-	-	-	-
14	Earnings per share (of ` 2/- each)						
	(a) Basic	0.29	(2.20)	0.21	(1.17)	(0.44)	1.28
	(b) Diluted	0.29	(2.20)	0.21	(1.17)	(0.44)	1.28

**Unaudited Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Half Year ended 30th Sept., 2025**

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended 31.03.2025
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
	Coal Division	6,360.82	24,718.03	3,583.58	31,078.85	27,705.73	67,701.14
	Metal Division	1,358.59	2,771.81	10,085.57	4,130.40	15,151.03	31,709.25
	Hiring of Agro Equipments	-	-	12.61	-	12.61	-
	Real Estate Division	-	-	-	-	-	15.97
	Other Unallocable (Net)	23.90	24.56	37.44	48.46	77.06	534.24
	Net Sales/Income from operations	7,743.31	27,514.40	13,719.20	35,257.71	42,946.43	99,960.60
2	Segment Results Profit(+)/Loss(-)						
	(before Tax & Interest from each segment)						
	Coal Division	(526.34)	(300.32)	(69.86)	(826.66)	(286.69)	54.87
	Metal Division	471.39	(46.00)	287.63	425.39	496.12	863.45
	Hiring of Agro Equipments	(8.31)	(10.55)	(21.69)	(18.86)	(21.69)	-
	Real Estate Division	-	-	-	-	-	(11.04)
	Other Unallocable (Net)	246.09	72.59	37.44	318.68	77.06	126.44
	Total	182.83	(284.28)	233.52	(101.45)	264.80	1,033.72
	Less : Finance Cost	101.26	121.85	194.40	223.11	345.60	710.72
	: Exceptional Item	-	-	-	-	-	-
	Total Profit /(Loss) before Tax	81.57	(406.13)	39.12	(324.56)	(80.80)	323.00
3	Capital Employed						
	Segment Assets - Segment Liabilities						
	Coal Division	(784.02)	1,745.85	1,065.87	(784.02)	1,065.87	1,238.95
	Metal Division	3,692.94	422.48	1,719.51	3,692.94	1,719.51	281.11
	Hiring of Agro Equipments	36.45	81.25	105.25	36.45	105.25	-
	Real Estate Division	-	-	1,722.91	-	1,722.91	87.35
	Other Unallocable (Net)	1,660.73	2,274.97	-	1,660.73	-	3,323.24
	Total	4,606.10	4,524.55	4,613.54	4,606.10	4,613.54	4,930.65

Notes :

- These Unaudited result of the company for the quarter and half year ended on Sept. 30, 2025 has been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 7th November, 2025
- The standalone financial results have been Prepared In accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable..
- The Company currently is engaged in the business/trading of "Coal, Scrap and Agri" and therefore, has three reportable segment (separate division) in accordance with Ins AS 108 "Operating Segments" notified pursuant to Companies (Accounting Standards) Rules, 2015.
- The company has issued 9245000 bonus shares in the ratio of 1:2 on 29.09.2025.
- Exceptional item for the half year ended 30 September 2025 consists of profit on sale of land located at Muzafarnagar.
- 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.

For Chandra Prabhu International Limited

Statement of Standalone Assets and Liabilities as at September 30, 2025

Annexure IX

Statement of Assets and Liabilities		(Rs. In Lacs)	
	PARTICULARS	Standalone	
		As at Sept. 30, 2025	As at March 31, 2025
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment		
	Tangible Assets	620.94	825.94
	(b) Investment Property	1,114.90	1,722.91
	(c) Financial Assets		
	Investment	-	-
	Other Financial Assets	1,271.83	763.47
	(d) Deferred tax assets (net)	53.61	53.60
	(e) Other non-current assets	178.98	119.58
	Sub-total-Non-Current Assets	3,240.26	3,485.50
2	Current assets		
	(a) Inventories	98.76	608.72
	(b) Financial Assets		
	Trade receivables	5,114.79	6,289.34
	Cash and cash equivalents	966.58	253.83
	Bank Balances other than (ii) above	2.79	1,341.13
	Loans	-	-
	Other Financial Assets	640.47	2.01
	(c) Current Tax Assets (Net)	260.93	348.34
	(d) Other current assets	1,724.38	2,142.07
	Sub-total-Current assets	8,808.70	10,985.44
	TOTAL - ASSETS	12,048.96	14,470.94
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	554.70	369.80
	(b) Reserves and Surplus	4,051.40	4,560.85
	Sub-total-Equity	4,606.10	4,930.65
2	Non-current liabilities		
	(a) Financial Liabilities		
	Borrowings	24.58	57.69
	(d) Provisions	-	-
	Sub-total-Non-Current liabilities	24.58	57.69
5	Current Liabilities		
	(a) Financial Liabilities		
	Borrowings	6,283.09	8,064.42
	Trade payables	105.21	921.22
	Other Financial Liabilities	146.72	2.79
	(b) Other current liabilities	883.18	492.96
	(c) Provisions	0.08	1.21
	(d) Current Tax Liabilities	-	-
	Sub-total-Current liabilities	7,418.28	9,482.60
	TOTAL -EQUITY AND LIABILITIES	12,048.96	14,470.94

For Chandra Prabhu International Limited

Place : Gurugram
Date : 7th November, 2025

Gajraj Jain
Chairman Cum Managing Director
DIN:00049199

CHANDRA PRABHU INTERNATIONAL LIMITED
CIN: L51909HR1984PLC133745, MAIL ID - info@cpil.com, cs@cpil.com website: www.cpil.com
REGD. OFFICE:- 522, 5TH FLOOR, GALLERIA TOWER, DLF PHASE -IV, GURUGRAM-122009, HARYANA
Statement of Standalone Cash Flow Statement For The Half Year Ended September 30, 2025

Particulars	Standalone	
	Half year ended 30th Sept., 2025	For the year ended 31st March, 2025
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	(324.56)	323.00
Adjustments for :		
Depreciation	41.45	109.82
Interest Expense	223.11	710.72
Interest Inome	(48.04)	(170.63)
Allowance for Expected Credit Losses	-	64.78
Property Plant and Equipments	-	0.43
Loss / (Profit) on Sale of Property, plant and equipment	(50.39)	-
Loss / (Profit) on Sale of Investment in Property	(222.19)	-
Re-measurement gains / (losses) on defined benefit plans	-	0.34
Tax effect on above	-	(0.09)
Operating profit before Working Capital change	(380.62)	1,038.37
Adjustments for :		
(Increase)/Decrease in Inventories	509.95	4,035.77
(Increase)/Decrease in Investments	-	-
(Increase)/Decrease in Trade Receivable	1,174.54	(1,826.93)
(Increase)/Decrease in Other Current Assets	417.67	(1,365.72)
(Increase)/Decrease in Other Bank Balances	1,338.36	-
(Increase)/Decrease in Financial Assets	(508.37)	(749.47)
(Increase)/decrease in other Non Current Assets	(59.40)	(46.90)
Increase/(Decrease) in Trade Payable	(816.01)	(1,642.04)
Increase/(Decrease) in Other Current Liabilities	390.26	(10.64)
Increase/(Decrease) in Other Financial Liabilities	143.93	(614.55)
Increase/(Decrease) in Short Term Provision	(1.13)	(0.12)
Increase/(Decrease) in Current Tax Assets	87.40	86.87
Increase/(Decrease) in Current Tax Liabilities	-	-
Increase/(Decrease) in Long Term Provision	-	-
Increase/ (Decrease) in Financial Assets	-	-
Increase/ (Decrease) in Other Financial Assets	(638.47)	679.75
Cash Generated from Operations	1,658.11	(415.61)
Direct Taxes paid	-	(114.27)
NET CASH FLOWS FROM OPERATING ACTIVITIES [A]	1,658.11	(529.88)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipments	(0.06)	(56.80)
Sale of Property, plant & equipment	214.00	-
Investment Property - Reclassification	-	(1,722.91)
Investment Property - Sold	830.20	-
Proceeds from Sale of Property Plant and Equipments	-	-
Interest Received	48.04	170.63
Investment in bank deposits (having original maturity of more than three months)	-	628.59
NET CASH FLOWS FROM INVESTING ACTIVITIES [B]	1,092.18	(980.49)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) from Long Term Borrowing	(33.11)	(23.54)
Proceeds/(Repayment) from Short Term Borrowings	(1,781.32)	2,431.33
Interest Paid	(223.11)	(710.72)
Dividend and Dividend Distribution Tax	-	-
NET CASH FLOWS FROM FINANCING ACTIVITIES [C]	(2,037.54)	1,697.07
Exchange difference on translation of foreign currency cash and cash equivalents	-	-
Net increase/(decrease) in cash and cash equivalents [A+B+C]	712.75	186.70
Cash and cash equivalents at the beginning of the year	253.83	67.13
Cash and cash equivalents at the end of the year	966.58	253.83
Detail of cash and cash equivalents as on the end of the year:		
Cash and cash equivalents as on		
Current Account	-	0.50
Cash Credit Account	947.19	234.33
Cash-in-Hand	19.39	19.00
Total cash and cash equivalents	966.58	253.83

Place :Gurugram
Date : 7th November, 2025

Gajraj Jain
Chairman Cum Managing Director
DIN:00049199