



Limited Review Report on Quarterly Financial Results and Year to Date Results of CPL Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
CPL Industries Limited
14, Taratolla Road,
Kolkata – 700088

We have reviewed the accompanying Standalone Statement of Unaudited Financial Results of **CPL Industries Limited** ("the Company") for the quarter ended on 30th June, 2019 and the year to date financial results for the period 1st April, 2019 to 30th June, 2019 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIF/CFD/FAC/62/2016 dated 5th July, 2016. Attention is drawn to the fact that figures for the quarter ended 30th June, 2019 as reported in the Statement are the balancing figures between reviewed figures in respect of the three months ended 30th June, 2019 and the management certified figures for the three months ended on 30th June, 2019.

Management's Responsibility

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.

Auditor's Responsibility

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an Audit and accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as nothing under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information requires to be disclosed in terms of Regulation, read with the Circular, including the manner in which is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

For Dattson & Co.
Chartered Accountants
Firm Registration Number: 0311061E

CA. Asit Kumar Datta
Partner
Membership No. : 050146

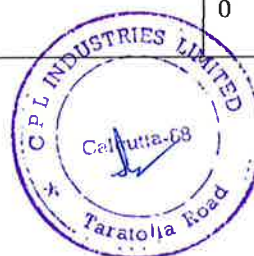


Place: Kolkata

Date: 29th July, 2019

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2019

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2019	31.3.2019	31.03.2018	30.06.2018
		Unaudited	Unaudited	Unaudited	Audited
1	Income from operations (a) Net Sales/Income from Operations (Net of excise duty) (b) Other Operating Income Total Income from Operation (net)	0	0	0	0
2	Expenditure a. Cost of materials consumed b. Purchase of stock-in-trade c. Changes in inventories of finished goods, work-in-progress and stock-in-trade d. Employees benefit expense e. Depreciation and amortization expense f. Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) Total Expenses	 34350 34350	 707906 707906	 31670 31670	 2500 2500
3	Profit (+)/ Loss (-) from Operations before Other Income, Finance Costs and Exceptional Items (1-2)	-34350	-707906	-31670	-2500
4	Other Income	0	82798	76599	0
5	Profit (+)/ Loss (-) from Ordinary Activities after Finance Costs but before Exceptional Costs (3+4)	-34350	-625108	44929	-2500
6	Finance Costs	0	0	0	0
7	Profit (+)/ Loss (-) from Ordinary Activities after Finance Costs but before Exceptional Items (5+6)	-34350	-625108	44929	-2500
8	Exceptional items	2334	0	0	0
9	Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)	-32016	-625108	44929	-2500
10	Tax expense	0	0	0	0
11	Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	-32016	-625108	44929	-2500
12	Extraordinary Item (net of tax expense Rs. _____ Lakhs)	0	0	0	0
13	Net Profit(+)/ Loss(-) for the period (11-12)	-32016	-625108	44929	-2500
14	Share of Profit (+)/ Loss (-) of Associates*	0	0	0	0



15	Minority Interest *	0	0	0	0
16	Net Profit / Loss after taxes, minority interest and share of Profit / (Loss) of associates (13+14+15)	0	0	0	0
17	Paid-up Equity Share capital (Face Value of the share Rs. 10/- each)	2460500	2460500	2460500	2460500
18	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0	0	0	0
19.i	Earnings per share (before extraordinary items) (Of RS. -----/- each) (not Annualised): (a) Basic (b) Diluted	-0.13	-2.34	0.18	-0.01
19.ii	Earnings per share (after extraordinary items) (Of RS. -----/- each) (not Annualised): (c) Basic Diluted	-0.13	-2.34	0.18	-0.01

Notes:

1. The above unaudited Financial Results were approved by the Board of Directors at its meeting held on 29.07.2019
2. Company has only one segment & hence no separate segment result has been given.
3. The Auditors of the Company have conducted a Limited Review of the above results and have taken the same on record at their meeting held on 29.07.2019

PART II:

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2019

Sl. No.	Particulars	Quarter Ended 30.06.2019	Quarter Ended 30.06.2018
		Unaudited	Unaudited
1.	Total Income from Operations	0	0
2.	Net Profit from ordinary activities after Tax	-32016	-2500
3.	Net Profit for the period after Tax (after Extraordinary Items)	-32016	-2500
4.	Paid-up equity share capital (Face value Rs. 10/- per equity share)	2,46,050	2,46,050
5.	Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year	0	0
6.	Basic & Diluted earnings per share before extraordinary items (not annualized) (Rs.)	-0.13	-0.01
7.	Basic & Diluted earnings per share after extraordinary items (not annualized) (Rs.)	-0.13	-0.01

Notes:

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange i.e., The Calcutta Stock Exchange Limited under Regulation 33 of the Securities and Exchange Board of India (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results is available on the Company's website i.e www.ssrl.in

