DATTSON & Co.

CHARTERED ACCOUNTANTS

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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, 2020 and the year to date financial results for the period 1st April, 2019 to 31st March, 2020 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, 2020 as reported in the Statement are the balancing figures between reviewed figures in respect of the three months ended 30th June, 2020 and the management certified figures for the half year ended.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Engagements to Review Financial Statements" issued by the Institute of Chartered Accountants of India. 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.

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable Indian Accounting Standards (Ind AS) 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Dattson & Co.
Chartered Accountants

Firm Registration Number: 0311061E

Place: Kolkata

Date: 28th July, 2020

CA. Asit Kumar Datta

Partner

Membership No.: 050146

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2020

·S1.	Particulars	Quarter Ended			Year Ended
No.		30.06.2020	31.3.2020	31.03.2019	31.03.2020
		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)		11,367	671420	88,794
	Total Expenses		11,367	671420	88,794
3	Profit (+)/ Loss (-) from Operations before Other Income, Finance Costs and Exceptional Items (1-2)		-11,367	-671420	-88,794
4	Other Income	0	15,361	30837	30,931
5	Profit (+)/ Loss (-) from Ordinary Activities after Finance Costs but before Exceptional Costs (3+4)	J	3,994	-640583	-57,863
6	Finance Costs	0	0	0	0
7	Profit (+)/ Loss (-) from Ordinary Activities after Finance Costs but before Exceptional Items (5+6)		3,994	-640583	-57,863
8	Exceptional items		0	0	0
9	Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)		3,994	-640583	-57,863
10	Tax expense	0	0	0	0
11	Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)		3,994	-640583	-57,863
12	Extraordinary Item (net of tax expense Rs Lakhs)	0	0	0	0
13	Net Profit(+)/ Loss(-) for the period (11-12)		3,994	-640583	-57,863
14	Share of Profit (+)/ Loss (-) of Associates*	0	O CONTRACTOR ASSESSMENT ASSESSMEN	0	0

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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	24,60,500	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		0.01	-2.60	-0.23
19.ii	Earnings per share (after extraordinary items) (Of RS		0.01	-2.60	-0.23

Notes:

- 1. The above unaudited Financial Results were approved by the Board of Directors at its meeting held on 05,04.2019
- 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 05,04.2019

4. PART II:

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2020

Sl. No.	Particulars	Quarter Ended 30.06.2020	Quarter Ended 30.06.2019
		Unaudited	Unaudited
1.	Total Income from Operations	0	2334
2.	Net Profit from ordinary activities after Tax	-2500	-516
3.	Net Profit for the period after Tax (after Extraordinary Items)	-2500	-516
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.)	-0.01	-0.00
7.	Basic & Diluted earnings per share after extraordinary items (not annualized) (Rs.)	-0.01	-0.00

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.

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