Arnab Basu & Associates
Chartered Accountants
286, PRINCE ANWAR SHAH ROAD, KOLKATA - 700 045, PH. : 9830054156

Independent Auditor's Limited Review Report

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

We have reviewed the accompanying statement of Unaudited Financial Results of CPL Industries Limited ("the Company") for the quarter ended on 30th September, 2023 ("the Statement") attached herewith being submitted by the company pursuant to the requirements of the SEBI (Listing Obligation and Disclosure requirements) regulations, 2015 as amended. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Director's has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS 34) on 'Interim Financial Reporting', 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 these financial statements based on our review.

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. This standard required that we plain and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than 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 Obligation and Disclosure Requirements) regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 06-11-2023
Place : Kolkata

Arnab Basu & Associates
Kolkata
Chartered Accountants

For Arnab Basu & Associates
Chartered Accountants
F.R.N. 324382E

Arnab Basu
Membership No. 059349

UDIN: 23059349 BGRYAQ 1022

CPL INDUSTRIES LIMITED
CIN: L74210WB1982PLC035417

REGISTERED OFFICE: 14, TARATALA ROAD, KOLKATA-700088

STATEMENT OF STANDALONE FINANCIAL RESULTS

Rs.

	Particulars	30.09.2023	30.06.2023	30..09.2022	Year ended 31.03.2023	Year ended 31.03.2022
		UnAudited(@)	UnAudited(@)	UnAudited(@)	Audited	Audited
1	Revenue from operations	–	–	–	–	–
2	Other income	1,80,000	1,20,000	1,20,000	2,20,000	5,868
3	Total Income (1+2)	1,80,000	1,20,000	1,20,000	2,20,000	5,868
4	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock- in- trade	-	-	-	-	-
	(c) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(d) Employee benefits expense	-	-	-	-	-
	(e) Finance costs	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other expenses	1,70,380	1,14,992	2,86,139	3,07,620	
	Total expenses	1,70,380	1,14,992	2,86,139	3,07,620	-
5	Profit before exceptional items and tax (3-4)	9,620	5,008	(1,66,139)	(87,620)	(3,23,057)
6	Exceptional items	–	–	–	–	–
7	Profit before tax (5+6)	9,620	5,008	(1,66,139)	(87,620)	(3,23,057)
8	Tax expense					
	(a) Current tax	-	-	-	–	–
	(b) Deferred tax	-	-	-	-	-
9	Profit for the year/period (7 - 8)	9,620	5,008	(1,66,139)	(87,620)	(3,23,057)
10	Other comprehensive income					
	A (i) Items that will not to be reclassified to profit or loss	67,78,057	56,25,938	15,52,370	(2,56,65,800)	8,92,41,164

Arnab Basu & Associates ★ Chartered Accountants ★ Kolkata

CPL INDUSTRIES LIMITED ★ Taratala Road Calcutta-88

	(ii) Income tax relating to items that will not be reclassified to profit or loss	7,04,918	5,95,497	(4,48,65,135)	(30,36,999)	3,91,44,417
	B (i) Items that will be reclassified to profit or loss			-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss			-	-	-
	Total other comprehensive income	60,73,139	50,30,441	(4,33,12,765)	(2,26,28,801)	5,00,96,747
11	**Total comprehensive income for the year/period (9+10)**	60,82,759	50,35,449	(4,33,12,765)	(2,27,16,421)	4,97,73,690
12	**Paid-up equity share capital**	2,46,050	2,46,050	2,46,050	2,46,050	2,46,050
	(Face Value - Rs. 10/- each)					
13	**Other equity**	13,79,07,876	13,18,25,117	5,10,32,587	12,67,89,669	14,95,06,090
14	**Earnings Per Share (of Rs. 10/- each) -Basic and Diluted * - In Rs.**	0.04	0.02	(0.68)	(0.36)	(1.31)

Notes

1. The above financial results were approved by Board of Directors at its meeting held on 06.11.2023

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 06.11.2023

For CPL Industries Limited

Rangan Dasgupta

Rangan Dasgupta

Director

Din: 00138276

Kolkata

Date: 06.11.2023

Arnab Basu & Associates ★ Chartered Accountants ★ Kolkata

CPL INDUSTRIES LIMITED ★ Taratolla Road Calcutta-88