



## Independent Auditor's Limited Review Report

The Board of Directors  
CPL Industries Limited  
14 Taratala Road  
Kolkata 700 088

We have reviewed the accompanying Statement of Unaudited Financial Results of **CPL Industries Limited** ("the Company") for the quarter and half year ended on September 30, 2017 ("the Statement"). This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, 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, "*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 causes 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 Somnath Ghosh & Associates  
Chartered Accountants  
Firm Registration No. 326049E



Place: Kolkata

Date: October 30, 2017

  
Somnath Ghosh  
Proprietor  
Membership No. 052127

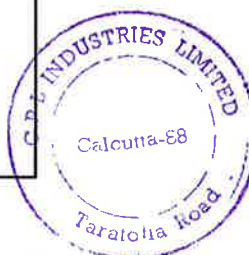
**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2017**  
**(Amount in Rupees)**

Particulars		As at 30th Sept, 2017
		Unaudited
<b>A</b>	<b>ASSETS</b>	
<b>1</b>	<b>Non-current assets</b>	
	(a) Property, Plant and Equipment	0.00
	(b) Capital work-in-progress	0.00
	(c) Investment Property	
	(c) Goodwill	0.00
	(d) Other Intangible assets	0.00
	(e) Intangible assets under development	0.00
	(g) Biological Assets other than bearer plants	
	(h) Financial Assets	
	(i) Investments	
	(ii) Trade receivables	
	(iii) Loans	
	(i) Deferred tax assets (net)	
	(f) Non Current Investments	65,058,474
	(f) Other non-current assets	0.00
<b>2</b>	<b>Current assets</b>	
	(a) Inventories	0.00
	(b) Financial Assets	
	(i) Investments	
	(i) Trade receivables	
	(ii) Cash and cash equivalents	70,829
	(iii) Bank balances other than (iii) above	0
	(v) Loans	
	(vi) Others (to be specified)	
	(c) Current Tax Assets (Net)	0
	(d) Other current assets	1,148,939
	<b>Total Assets</b>	<b>66,278,242</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>	
	<b>EQUITY</b>	
	(a) Equity Share capital	2,460,500
	(b) Other Equity	56,705,661
	<b>LIABILITIES</b>	
<b>1</b>	<b>Non-current liabilities</b>	
	(a) Financial Liabilities	
	(i) Borrowings	0
	(ii) Trade payables	
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	
	(b) Provisions	0
	(c) Deferred tax liabilities (Net)	7,102,666
	(c) Other non-current liabilities	
<b>2</b>	<b>Current liabilities</b>	
	(a) Financial Liabilities	
	(i) Borrowings	
	(i) Trade payables	
	(iii) Other financial liabilities (other than those specified in item (c))	
	(b) Other current liabilities	
	(c) Provisions	9415
	(d) Current Tax Liabilities (Net)	
	<b>Total Equity and Liabilities</b>	<b>66,278,242</b>

Place : Kolkata  
Date : 30.10.2017

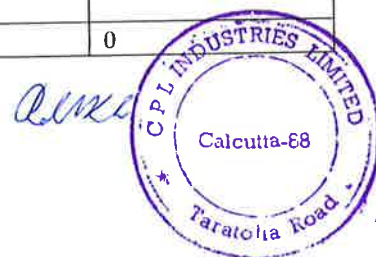
For CPL Industries Limited

*Rahul*  
Rahul Kumar Sen  
Director  
DIN: 00118862



**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.09.2017**

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.09.2017	31.06.2017	30.09.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from operations</b> (a) Net Sales/Income from Operations (Net of excise duty) (b) Other Operating Income Total Income from Operation (net)	0	0	0	0
2	<b>Expenditure</b> 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)  <b>Total Expenses</b>	       3955  3955	       3955  3,955	       5524  5524	       17649  17,649
3	Profit (+)/ Loss (-) from Operations before Other Income, Finance Costs and Exceptional Items (1-2)	-3955	-3,955	-5524	-17649
4	Other Income	37638	0	0	56557
5	Profit (+)/ Loss (-) from Ordinary Activities after Finance Costs but before Exceptional Costs (3+4)	-33683	-3,955	-5524	38908
6	Finance Costs	0	0	0	0
7	Profit (+)/ Loss (-) from Ordinary Activities after Finance Costs but before Exceptional Items (5+6)	33683	-3,955	-5524	38,908
8	Exceptional items	0	0	0	0
9	Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)	33683	-3,955	-5524	38,908
10	Tax expense	0	0	0	9,415
11	Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	33683	-3,955	-5524	29493
12	Extraordinary Item (net of tax expense Rs. _____ Lakhs)	0	0	0	0
13	Net Profit(+)/ Loss(-) for the period (11-12)	33683	-3,955	-5524	29,493
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/-)	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	0.14	-0.02	-0.02	0.12
19.ii	Earnings per share (after extraordinary items) (Of RS. -----/- each) (not Annualised): (c) Basic Diluted	0.14	-0.02	-0.02	0.12

**Notes:**

1. The above unaudited Financial Results were approved by the Board of Directors at its meeting held on 30.10.2017-.
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 30.10.2017

**PART II:**

**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.09.2017**

Sl. No.	Particulars	Quarter Ended 30.09.2017	Quarter Ended 30.09.2016
		Unaudited	Unaudited
1.	Total Income from Operations	0	0
2.	Net Profit from ordinary activities after Tax	33683	-5524
3.	Net Profit for the period after Tax (after Extraordinary Items)	33683	-5524
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	
6.	Basic & Diluted earnings per share before extraordinary items (not annualized) (Rs.)	0.14	-0.02
7.	Basic & Diluted earnings per share after extraordinary items (not annualized) (Rs.)	0.14	-0.02

**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](http://www.ssrl.in)

