CPL Industries Limited

CIN: L74210WB1982PLC035417

Registered Office: 14 Taratolla Road Kolkata 700088, India

Email: cplindustries19@gmail.com, Tel: 033 3984 9417, Website: www.cplindustries.org.in

13th November, 2024

The Secretary
The Calcutta Stock Exchange Association Ltd.
7 Lyons Range
Kolkata-700001

Dear Sir,

Sub: <u>Disclosure under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)</u> Regulations, 2015 for the quarter and half year ended 30th September 2024.

The Board of Directors of the Company in its meeting held on 13.11.2024 has adopted and taken on record the Quarterly Unaudited Financial results along with the Limited Review Report of the Company for the quarter and half year ended 30th September 2024, which please find enclosed in compliance to the provisions of Clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and records.

Yours faithfully,

For CPL INDUSTRIES LIMITED

Aashika Agarwal, o, o, ode, con, color, colo

Aashika Agarwal Company Secretary & Compliance officer Mem No. A36914

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 2024 ("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 believed 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.

Kolkata

Dated: 13.11.2024

Place: Kolkata

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

CA Arnab Basu

Membership No. 059349

UDIN: 24059349BKAGHE8086

CPL INDUSTRIES LIMITED

CIN: L74210WB1982PLC035417

REGISTERED OFFICE: 14, TARATALA ROAD, KOLKATA-700088 STATEMENT OF STANDALONE FINANCIAL RESULTS

Particulars	Quarter ended			Year ended	
	30.09.2024	30.06.2024	30.09.2023	31.03.2024	31.03,2023
	Unaudited	Unaudited	Unaudited	Audited	Audited
1 Revenue from operations	T			7	
2 Other income	130,000		180,000	260,640	220,000
3 Total Income (1+2)	130,000		180,000	260,640	220,000
4 Expenses					
(a) Cost of materials consumed	9	-		=	
(b) Purchases of stock- in- trade		-	-		-
(c) Chang	3.		-,		
es in (d) Employee benefits expense	1		6 g	3	
(e) Finance costs					
(f) Depreciation and amortisation expense			196	_ :	
(g) Other expenses	147,169	10,625	170,380	275,100	307,620
Total expenses	147,169	10,625	170,380	275,100	307,620
5 Profit before exceptional items and tax (3-4)	(17,169)	(10,625)	9,620	(14,460)	(87,620)
6 Exceptional items			127	(=1,111,	
7 Profit before tax (5+6)	(17,169)	(10,625)	9,620	(14,460)	(87,620)
8 Tax expense					(==,===,
(a) Current tax					14
(b) Deferred tax					
9 Profit for the year/period (7-8)	(17,169)	(10,625)	9,620	(14,460)	(87,620)
10 Other comprehensive income					
A (i) Items that will not to be reclassified to profit or loss	12,714,469	19,559,859	6,778,057	11,451,579	(25,665,800)
(ii) Income tax relating to items that will not be reclassified to profit or loss	1,322,305	2,034,225	704,918	2,587,121	(3,036,999)
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				27	2
Total other comprehensive income	11,392,165	17,525,634	6,073,139	14,038,700	(22,628,801)
11 Total comprehensive income for the year/period (9+10)	11,374,996	17,515,009	6,082,759	14,024,240	(22,716,421)
12 Paid-up equity share capital	246,050	246,050	246,050	246,050	246,050
(Face Value - Rs. 10/- each)					
13 Other equity	169,703,881	158,328,886	137,907,876	140,813,900	126,789,669
14 Earnings Per Share (of Rs. 10/- each) -Basic and Diluted * - In Rs.	(0.07)	(0.04)	0.04	(0.06)	(0.36)
Notes					
1. The above financial results were approved by Board of Directors at its meeting held o	n 13.11.2024		5		
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 an	id have taken the	ma on record at the	niv montis hald	12 11 2021	

For Arnab Basu & Associates.

Chartered Accountants Firm Registration No. 324382E

Kolkata

Arnab Basu Propreitor

Membership No. 059349

Place: Kolkata Date: 13.11.2024

Subhankar Banerjee Pirector

For CPL Industries Limited