

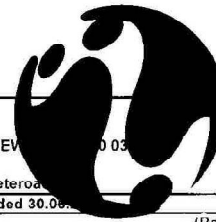
This is forming part of Quarterly Result of CCL International Limited as an 30th June, 2017 as required by SEBI Circular CIR/CFD/FAC/62/2016 dt. 05/07/2016.

Reconciliation of Financial Results to those reported under previous Generally Accepted Accounting Principal (GAAP) is summarized as follows:-

		(Rs. In Lakhs)
Sl.No.	Particulars	Year ended 31 st March, 2017
	Profit after Tax as reported under previous GAAP	295.74
	Adjustments on account of:-	
1	Reversal of Depreciation on leasehold land being Operating Lease	NIL
2	Recognition of amortization of leasehold land being Operating lease, in other expense	NIL
3	Measurement of financial assets and liabilities at amortized cost	NIL
4	Reversal of amortization of Goodwill	NIL
5	Recognition of loss allowance for expected credit losses on financial assets measured at amortized cost	NIL
6	Recognition of foreign exchange fluctuation	NIL
7	Reversal of Revenue on compliance with Ind AS	14.51
8	Reversal of Cost of Services on compliance with Ind AS	NIL
9	Deferred tax impact on above Ind AS adjustments	NIL
	Profit after Tax as reported under Ind AS	310.25

For CCL International Limited

Alvin Sharma
Company Secretary



CCL
International Ltd.

CCL INTERNATIONAL LIMITED
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CIN: L26940DL1991PLC044520

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The Statement of Standalone Unaudited Financial Results for the Quarter ended 30.06.2017

S.No	Particulars	Standalone			
		Quarter Ended			Year Ended
		30.06.2017 (Unaudited)	31.03.2017 (Audited)	30.06.2016 (Unaudited)	31.03.2017 (Audited)
I	Revenue from Operations	877.09	2422.47	1986.08	6539.50
II	Other Income	10.40	(21.25)	10.44	358.93
III	Total Revenue (I+II)	887.49	2401.22	1996.51	7098.43
IV	Expenses				
	a) Cost of materials consumed	0.00	0.00	0.00	0.00
	b) Purchases of Stock-in-Trade	680.12	702.13	1908.53	4926.20
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.48	90.53	(242.79)	(491.83)
	d) Employee Benefits Expense	36.30	59.35	38.28	176.78
	e) Finance Costs	34.60	34.99	37.24	143.84
	f) Depreciation and amortisation expense	42.04	38.59	32.70	143.05
	g) Other expenses	209.65	1587.88	211.80	1005.37
	Total Expenses	1005.20	2513.47	1985.77	6803.41
V	Profit/(Loss) before exceptional items and extraordinary items & Tax (III-IV)	(117.71)	(112.25)	10.74	295.03
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit (loss) before Extraordinary Items and tax (V-VI)	(117.71)	(112.25)	10.74	295.03
VIII	Extraordinary Items	0.00	0.00	0.00	0.00
IX	Profit (loss) before Tax (VII-VIII)	(117.71)	(112.25)	10.74	295.03
X	Tax Expenses				
	(1) Current Tax	0.00	(3.22)	3.22	0.00
	(2) Deferred Tax	0.00	(15.23)	0.00	(15.23)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(117.71)	(93.80)	7.52	310.25
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after Tax) (XII XIII)	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	(117.71)	(93.80)	7.52	310.25
XVI	Earnings per equity share :				
	(a) Basic	(0.61)	(0.49)	0.04	1.62
	(b) Diluted	(0.61)	(0.49)	0.04	1.62

The Statement of Unaudited Standalone Segment Results for the Quarter 30.06.2017

Sl.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30.06.2017 (Unaudited)	31.03.2017 (Audited)	30.06.2016 (Unaudited)	31.03.2017 (Audited)
1	Segment Revenue (Net sales/Income)				
a	Segment - Trading	50.52	866.67	1302.58	3884.20
b	Segment - Infrastructure	836.96	1578.74	693.94	2914.39
c	Other Unallocable	0.00	(44.19)	0.00	499.84
	Net Sales/Income from operations	887.49	2401.22	1996.51	7098.43
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)				
a	Segment - Trading	1.05	(6.14)	0.34	(24.68)
b	Segment - Infrastructure	(64.16)	(21.70)	47.64	(31.06)
c	Other Unallocable	0.00	(49.42)	0.00	(94.51)
	Total	(63.10)	(77.27)	47.98	(438.86)
	Less - Interest	34.60	34.99	37.24	143.84
	Total Profit/(Loss) before Tax	(117.71)	(112.25)	10.74	295.03
3	Capital Employed (Segment Assets - Segment Liabilities)				
a	Segment - Trading	0.00	1002.45	1718.19	1082.45
b	Segment - Infrastructure	4021.63	3056.89	2121.64	3056.89
c	Other Unallocable	0.00	0.00	0.00	0.00
	Total	4021.63	4139.34	3839.83	4139.34

Notes :

- The company has presented, for the first time, its standalone financial results under Indian Accounting Standards ("Ind AS") and accordingly these financial results have been prepared in accordance with recognition and measurement principles as laid down in the Ind AS 14. Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The above results as recommended by the Audit committee were considered and approved by the Board of Directors at their meeting held on 30.08.2017
- The Standalone Financial results are reviewed by Statutory Auditors of the company as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- The entire operations of the company relates to two segments viz Trading & Construction. Hence, segment reporting as per Ind AS 103 is made.
- Figures for the previous year have been re-arranged wherever necessary.

For CCL International Limited For CCL International Limited

Aakash
Akash Gupta
Managing Director

Shivi Sharma
Shivi Sharma
Company Secretary

Place New Delhi

Date 30.08.2017

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Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad

LIMITED REVIEW REPORT

Review Report to
The Board of Directors of
CCL INTERNATIONAL LIMITED

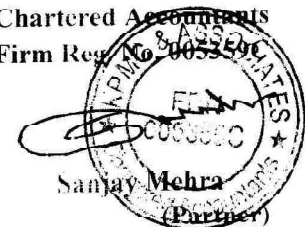
We have reviewed the accompanying statement of standalone unaudited financial results of CCL INTERNATIONAL LIMITED for the quarter ended 30th June, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a 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 Interim Financial Information Performed by Independent Auditor of the Entity*' 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 procedure applied to financial data and thus provides 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 accounting standards 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.

Place : Ghaziabad
Date : 30th August, 2017

**For KPMC & Associates
Chartered Accountants
Firm Reg. No. 0073590**



**Sanjay Mehra
(Partner)**

Mem. No. 075488