



**CCL**  
International Ltd.

**CCL INTERNATIONAL LIMITED**  
REGD.OFF.: M-4, GUPTA TOWER, B 1/1, COMMERCIAL COMPLEX, AZADPUR, NEW-DELHI-110 033  
CIN: L26940DL1991PLC044520  
Ph. 0120-4214258. Email: cclinternational2008@gmail.com; website www.creteroads.com

**The Statement of Unaudited Financial Results for the Quarter & Nine months ended 31.12.2017**

S.No	Particulars	Standalone (Rs. In Lacs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	
I	Revenue from Operations	1023.49	205.67	1356.97	2106.15	4117.03	6539.50
II	Other Income	21.67	23.44	(10.99)	55.51	680.10	529.93
III	Total Revenue (I+II)	1045.16	229.11	1345.98	2161.65	4697.21	7069.43
IV	Expenses						
a)	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b)	Purchases of Stock-in-Trade	622.23	(41.05)	1601.84	1201.28	4224.07	4926.20
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade/Investment	3.83	(39.26)	(327.07)	(32.95)	(580.36)	(491.83)
d)	Employee Benefits Expense	37.91	36.58	39.79	110.79	117.43	176.76
e)	Finance Costs	32.35	34.91	37.76	101.85	108.85	143.84
f)	Depreciation and amortisation expense	45.47	44.52	37.43	193.03	104.40	143.05
g)	Other expenses	201.13	283.52	117.83	694.32	317.49	1925.37
	Total Expenses	943.93	319.29	1507.58	2268.33	4289.93	6803.41
V	Profit/(Loss) before exceptional items and extraordinary items & Tax (III-IV)	101.22	(90.19)	(161.60)	(106.68)	407.27	295.03
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit (loss) before Extraordinary Items and tax (V-VI)	101.22	(90.19)	(161.60)	(106.68)	407.27	295.03
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit (loss) before Tax (VII-VIII)	101.22	(90.19)	(161.60)	(106.68)	407.27	295.03
X	Tax Expenses						
(1)	Current Tax	30.37	0.00	0.00	30.37	3.22	0.00
(2)	Deferred Tax	31.28	(64.24)	0.00	(32.96)	0.00	(15.23)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	39.58	(25.95)	(161.60)	(104.03)	404.05	310.25
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	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	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	39.58	(25.95)	(161.60)	(104.03)	404.05	310.25
XVI	Earnings per equity share :						
(a)	Basic	0.21	(0.14)	(0.84)	(0.54)	2.11	1.62
(b)	Diluted	0.21	(0.14)	(0.84)	(0.54)	2.11	1.62

**The Statement of Unaudited Segment Results for the Quarter and Nine Months ended 31.12.2017**

Sl.	Particulars	Segment Results					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	
1.00	Segment Revenue (Net sales/Income)						
a	Segment - Trading	0.00	0.00	1214.47			
b	Segment - Infrastructure	1045.15	229.01	157.71	50.52	2817.52	3684.20
c	Other Unallocable	0.00	0.00	(26.20)	2111.13	1335.86	2914.39
	Net Sales/Income from operations	1045.15	229.01	1345.98	2161.65	544.03	499.94
2.00	Segment Results Profit/(Loss)- (before Tax & Interest from each segment)						
a	Segment - Trading	0.00	(0.00)	(2.58)	1.05	(15.54)	(24.68)
b	Segment - Infrastructure	133.57	(55.28)	(65.05)	(5.87)	(9.36)	(31.06)
c	Other Unallocable	0.00	0.00	(26.20)	0.00	544.03	494.61
	Total	133.57	(55.28)	(123.84)	(4.82)	516.12	438.86
	Less: Interest	32.35	34.91	37.76	101.85	108.85	143.84
	Total Profit/(Loss) before Tax	101.22	(90.19)	(161.60)	(106.68)	407.27	295.03
3.00	Capital Employed (Segment Assets- Segment Liabilities)						
a	Segment - Trading	0.00	0.00	1242.31	0.00	1242.31	1082.45
b	Segment - Infrastructure	3931.44	3931.44	2994.04	3931.44	2094.04	3026.89
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	3931.44	3931.44	4236.35	3931.44	4236.35	4139.34

**Notes :**

- The above unaudited financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14.02.2018
- The Standalone Financial results are reviewed by Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation 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 108 is made.
- Figures for the previous year have been re-arranged wherever necessary.

**For CCL International Limited**  
For and behalf of the Board  
*Rama Gupta*  
Rama Gupta  
Managing Director  
*Akash Gupta*  
Akash Gupta  
Authorised Signatory

Place: New Delhi  
Date: 14.02.2018

Registered Office: M-4, Gupta Tower, B 1/1, Commercial Complex, Azadpur, New Delhi-110033 | +91 120 4214258  
Corp. Address: C-42, Opp. Yes Bank, RDC, Raj Nagar, Ghaziabad, India-201002 | CIN No. L26940DL1991PLC044520

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This is forming part of Quarterly Result of CCL International Limited as an 31<sup>st</sup> December, 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 <sup>st</sup> March, 2017
	<b>Profit after Tax as reported under previous GAAP</b>	<b>295.74</b>
	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
	<b>Profit after Tax as reported under Ind AS</b>	<b>310.25</b>

For CCL International Limited

*Shree Sharma*

-Company Secretary

**LIMITED REVIEW REPORT**

Review Report to  
The Board of Directors of  
CCL INTERNATIONAL LIMITED

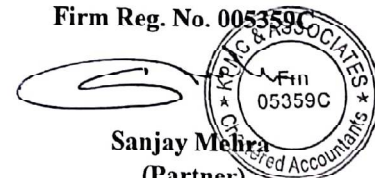
We have reviewed the accompanying statement of standalone unaudited financial results of **CCL INTERNATIONAL LIMITED** for the Quarter & Nine months ended 31<sup>st</sup> December, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 : 14<sup>th</sup> February, 2018

**For KPMC & Associates  
Chartered Accountants  
Firm Reg. No. 005359C**



**Sanjay Mehra  
(Partner)**

**Mem. No. 075488**