



Dated: 10.11.2023

To
Bombay Stock Exchange,
Corporate Relationship Department
1st Floor, New Trading Ring,
Rotunda Buildings,
P. J. Towers, Dalal Street Fort,
Mumbai – 400 001.

Scrip Code: 531900

Scrip id: CCLINTER

Sub: Outcome of Board Meeting held on 10th November, 2023

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure) Regulations, 2015, the board of directors of CCL International Limited in their meeting held today i.e. 10th November, 2023, where proper quorum in accordance of the provisions of Companies Act, 2013 was present, in which Board has inter-alia, approved the following matter:

1. Approved the Standalone Unaudited Financial Results for quarter and half year ended 30th September, 2023. A copy of Statement of Standalone Unaudited Financial Results along with Statements of Assets and Liability and Cash flow Statements based on IND-AS and Limited Review Report is attached herewith.

The meeting commenced at 5.00 P.M and concluded at 6.00 P.M.

The aforesaid information is disclosed on the website of the company i.e. www.evocreteindia.com and also disclosed on the BSE Site i.e. www.bseindia.com.

This is for information and record. Kindly acknowledge receipt.

Thanking You

Yours Faithfully,

For CCL International Limited

Akash Gupta

Managing Director

DIN: 01940481



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: cmpsec@cclil.com; website : www.evocreteindia.com

The Statement of Unaudited Financial Results for the Half Year and Quarter ended 30.09.2023

S.No	Particulars	(Rs. In Lacs)					
		Quarter Ended			Half-Year ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	325.99	568.09	507.42	894.07	764.86	1645.38
II	Share of Profit from Joint Venture Partnership Firms	0.00	0.00	0.00	0.00	0.00	0.00
III	Other Income	35.39	8.36	6.52	43.75	66.63	87.43
IV	Total Revenue (I+II)	361.38	576.44	513.95	937.82	831.48	1732.81
V	Expenses						
	a) Cost of materials consumed	231.03	420.38	388.03	651.41	593.14	1274.70
	b) Employee Benefits Expense	20.29	20.20	19.30	40.49	39.04	84.51
	c) Finance Costs	13.15	20.13	14.14	33.28	27.18	75.87
	d) Depreciation and amortisation expense	59.86	67.31	55.40	127.17	110.50	247.22
	e) Loss on sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00
	f) Other expenses	36.68	39.05	36.33	75.73	59.98	247.64
	Total Expenses	361.02	567.07	513.20	928.08	829.84	1929.94
VI	Profit/(Loss) before Exceptional items & Tax (IV-V)	0.36	9.38	0.74	9.74	1.64	(197.12)
VII	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VIII	Profit (loss) before Extraordinary Items and tax (VI-VIII)	0.36	9.38	0.74	9.74	1.64	(197.12)
IX	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
X	Profit (loss) before Tax (VIII-IX)	0.36	9.38	0.74	9.74	1.64	(197.12)
XI	Tax Expenses						
	(1) Current Tax	0.00	2.44	0.19	2.44	0.43	0.45
	(2) Deferred Tax	0.35	(4.18)	(0.89)	(3.82)	(1.89)	(58.61)
XII	Profit/(Loss) for the period from continuing operations (X-XI)	0.01	11.11	1.44	11.13	3.10	(138.96)
XIII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) from discontinuing operations (after Tax) (XIII-XIV)	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Profit/(Loss) for the period (XV+XII)	0.01	11.11	1.44	11.13	3.10	(138.96)
XVII	Other Comprehensive Income (OCI) (Net of Expense)	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Total comprehensive income for the period (XVI-XVII)	0.01	11.11	1.44	11.13	3.10	(138.96)
XIX	Paid-up Equity Share Capital (Face Value of Rs. 10/-)	1919.26	1919.26	1919.26	1919.26	1919.26	1919.26
XX	Earning per share						
	(a) Basic	0.000	0.058	0.007	0.058	0.016	(0.724)
	(b) Diluted	0.000	0.058	0.007	0.058	0.016	(0.724)

The Statement of Unaudited Segment Results for the Half Year & Quarter ended 30.09.2023

Sl.	Particulars	Standalone					
		Quarter Ended			Half-Year ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sales/Income)						
a	Segment - Trading	0.00	0.00	0.00	0.00	0.00	18.34
b	Segment - Infrastructure	361.38	576.44	513.95	937.82	831.48	1714.47
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from operations	361.38	576.44	513.95	937.82	831.48	1732.81
2	Segment Results Profit(+)/Loss(-)						
	(before Tax & Interest from each segment)						
a	Segment - Trading	0.00	0.00	0.00	0.00	0.00	0.92
b	Segment - Infrastructure	13.52	29.50	14.89	43.02	28.82	(122.17)
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	13.52	29.50	14.89	43.02	28.82	(121.25)
	Less : Interest	13.15	20.13	14.14	33.28	27.18	75.87
	Total Profit/(Loss) before Tax	0.36	9.38	0.74	9.74	1.64	(197.12)
3	Capital Employed (Segment Assets- Segment Liabilities)						
a	Segment - Trading	0.00	0.00	0.00	0.00	0.00	0.00
b	Segment - Infrastructure	4519.38	4519.37	4650.32	4519.38	4650.32	4508.26
c	Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	4519.38	4519.37	4650.32	4519.38	4650.32	4508.26

Registered Office: M-4, Gupta Tower, B 1/1, Commercial Complex, Azadpur, New Delhi-110033 | CIN: L26940DL1991PLC044520

Corp. Address: C-42, Opp. Yes Bank, RDC, Raj Nagar, Ghaziabad, India-201002 | CIN: L26940DL1991PLC044520

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Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad

Director

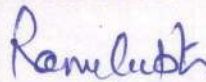
Director

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 10, 2023.
2. The Financial results of the Company for the quarter and half year ended on 30th September, 2023 have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements, 2015).
3. The entire operations of the company relate to two segments viz Trading & Construction. Hence, segment reporting as per Ind AS 108 is made.
4. Figures for the previous year have been re-arranged wherever necessary, in line with the current period presentation.

Place: Ghaziabad
Date: 10th Day of November 2023

For CCL International Limited


Director

Rama Gupta
Director
DIN : 00080613

For and behalf of the Board
For CCL International Limited


Director
Akash Gupta
Director
DIN: 01940481

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2023

(Rs. In Lacs)

S.No	Particulars	Half Year Ended	Year Ended
		Unaudited 30.09.2023	Audited 31.03.2023
A	ASSETS		
1	Non-Current Asset		
	(a) Property, Plant and Equipments	1,825.62	1,720.49
	(b) Financial Assets		
	(i) Non-Current Investments	101.62	131.52
	(ii) Trade Receivables	0.00	0.00
	(iii) Non-Current Other Financial Assets	18.30	18.30
	(c) Other Non Current Assets	1.00	1.00
	Total Non-Current Assets	1,946.54	1,871.31
2	Current Assets		
	(a) Inventories	1,511.30	1,210.79
	(b) Financial Assets		
	(i) Trade receivable	327.26	815.37
	(ii) Cash and cash equivalents	5.03	7.33
	(iii) Bank balance other than cash and cash equivalents	736.19	494.10
	(iv) Current Other Financial Assets	1,863.36	1,754.30
	(c) Other current assets	32.02	47.22
	Total Current Assets	4,475.16	4,329.11
	TOTAL ASSETS	6,421.70	6,200.43
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,919.26	1,919.26
	(b) Other Equity	2,600.12	2,589.00
	(c) Non controlling interest	0.00	0.00
	Total Equity	4,519.38	4,508.26
1	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	227.13	260.13
	(b) Deferred tax liabilities (net)	10.27	14.10
	Total- Non-current liabilities	237.41	274.23
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Current Borrowings	1,180.67	990.87
	(ii) Trade payable	84.95	174.50
	(iii) Current Other Financial Liabilities	395.49	249.65
	(b) Other Current Liabilities	1.36	2.93
	(c) Current tax liabilities (Net)	2.438	0.000
	Total Current Liabilities	1,664.91	1,417.94
	TOTAL EQUITY AND LIABILITIES	6,421.70	6,200.43

For CCL International Limited
For and behalf of the Board

Rama Gupta
Rama Gupta
Director

Akash Gupta
Akash Gupta
Director

Place : Ghaziabad

Date : 10.11.2023

DIN : 00080613

DIN : 01940481

Registered Office: C-42, Gupta Tower, B 1/1, Commercial Complex, Azadpur, New Delhi-110028 | CIN No. L26940DL1991PLC044520

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Guwahati, Shillong, Tura, Aizwal, Dehradun, Hyderabad



CCL
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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023	
Particulars	in ₹ in Lacs Half Year ended 30th September 2023
CASH FLOWS FROM OPERATING ACTIVITIES	
Net Profit after Tax and Extra ordinary Items :	11.126
Adjustment for --	
Add:	
Depreciation and Amortisation Expenses	127.170
Adjustment in Security Deposit/Prepaid Tax as per INDAS	0.000
Provision for Tax	2.438
Deferred Tax Income	(3.824)
Finance Cost	33.280
Less:	
Capital Gain on the Sale of Fixed Assets	0.000
Interest Received	(20.199)
Operating profit before working capital changes	149.991
Changes in Assets and Liabilities :	
(Increase)/Decrease in Trade Receivables	488.112
(Increase)/Decrease in Inventories	(300.514)
(Increase)/Decrease in Non-current Other Financial Assets	0.000
(Increase)/Decrease in Other Current financial assets	(106.618)
(Increase)/Decrease in Current Tax Asset	15.202
Increase/(Decrease) in Trade Payables	(89.547)
Increase/(Decrease) in Other Current financial liabilities	145.836
Increase/(Decrease) in Other Current liabilities	(1.564)
Increase/(Decrease) in Current tax liabilities	(2.438)
Cash Generated from operation:	298.460
Income Tax Paid	0.000
NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES (A)	298.460
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment in Bank Deposits (having original maturity of more than 3 months and upto 12 months)	(242.085)
Sale/ (Purchase) of Property, Plant and Equipment/ Intangible Assets	(232.300)
Sale/(Purchase) of Non-current investments	29.900
Sale/(Purchase) of Current investments	0.000
Interest Received	20.199
NET CASH (USED IN)/GENERATED FROM INVESTING ACTIVITIES (B)	(424.286)
CASH FLOWS FROM FINANCIAL ACTIVITIES	
Proceed/(Repayment) of Secured Non-Current borrowings	(32.992)
Proceed/(Repayment) of Secured Current borrowings	32.302
Proceed/(Repayment) of Unsecured Current borrowings	157.500
Finance Cost	(33.280)
Dividends Paid (including corporate dividend tax)	0.000
NET CASH (USED IN)/GENERATED FROM FINANCING ACTIVITIES (C)	123.530
NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(2.296)
ADD: CASH & CASH EQUIVALENT AT THE BEGINNING OF THE PERIOD	7.327
CASH & CASH EQUIVALENT AT THE END OF THE PERIOD	5.031
For CCL International Limited For and behalf of the Board	
 Rama Gupta Director DIN : 00080613	
 Akash Gupta Director DIN : 01940481	
Registered Office: M-4, Gupta Tower, B 1/1, Commercial Complex, Azadpur, New Delhi-110038 Phone: +91 120 4214258	
Place: Ghaziabad C-42, Opp. Yes Bank, RDC, Raj Nagar, Ghaziabad, India-201002 CIN No: L26940DL1991PLC044520	
Date : 10.11.2023	
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Independent Auditor's Limited Review Report on Unaudited Interim Standalone Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
CCL INTERNATIONAL LIMITED

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of CCL INTERNATIONAL LIMITED ("the Company") for the quarter and six months ended 30th September, 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurements principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Sanjay Mehra
(Partner)

Mem. No. 075488

UDIN: 23075488BGTIWN2975

Place : Ghaziabad
Date : 10th November, 2023