



CHHATISGARH INVESTMENTS LIMITED

Regd. Office: 73-A, Central Avenue Nagpur, Maharashtra ,440018

email: cil_rpr@rediffmail.com Ph: 0771-2214212 Fax: 0771-2214213 CIN:L67120MH1982PLC331831

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30,2020

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited			Unaudited		Audited
1	Revenue from Operations						
	Revenue from Operations	1,585.95	567.51	1,788.22	2,153.46	2244.45	5,157.94
	Total Revenue from Operations	1,585.95	567.51	1,788.22	2,153.46	2,244.45	5,157.94
2	Other Income	1.62	-	7.38	1.62	7.85	1.65
3	Total Income (1+2)	1,587.57	567.51	1,795.60	2,155.08	2,252.30	5,159.59
4	Expenses						
	a) Finance costs	711.88	770.96	905.71	1,482.84	1666.47	3,312.36
	b) Net Loss/(Gain) on Fair Value Changes	41.75	(533.20)	337.31	(491.45)	365.13	2,583.85
	c) Impairment on financial instruments	68.04	-	4.33	68.04	8.66	426.14
	d) Cost of Cultivation & Plantation	321.41	301.77	310.00	623.18	451.61	1,203.68
	e) Changes in Inventories of finished goods, stock-in- trade and work-in-progress	(66.00)	(335.84)	(87.31)	(401.84)	(363.85)	17.40
	f) Employee Benefits Expenses	43.69	41.95	38.70	85.64	75.92	178.37
	g) Depreciation & amortization	65.66	76.70	70.10	142.36	155.62	301.84
	h) (Profit)/Loss from Future & Options	30.09	(330.12)	281.32	(300.03)	185.25	635.07
	i) Share in (Profit)/Loss in partnership firm	-	-	3.41	-	(296.66)	(299.92)
	j) Others Expenses/(Income)	48.51	65.10	87.43	113.61	336.97	953.64
	Total Expenses	1,265.02	57.32	1,951.00	1,322.34	2,585.12	9,312.44
5	Profit /(Loss) from operations before exceptional items and tax (3-4)	322.54	510.19	(155.40)	832.73	(332.82)	(4,152.85)
6	Exceptional Items	-	-	0.08	-	0.08	6.96
7	Profit /(Loss) before tax (5+6)	322.54	510.19	(155.32)	832.73	(332.74)	(4,145.89)
8	Tax Expense	58.05	23.38	-	81.43	0.14	0.14
9	Net Profit /(Loss) for the period (7-8)	264.49	486.81	(155.32)	751.30	(332.88)	(4,146.03)
10	Other Comprehensive income for the year net of tax	8,343.57	6500.20	4,774.93	14,843.77	5,253.71	(6,050.19)
11	Total Comprehensive income for the period (9+ 10)	8,608.06	6,987.01	4,619.61	15,595.07	4,920.83	(10,196.22)
12	Paid up equity share capital (Eq. shares of Rs.10/- each)	25.80	25.80	25.80	25.80	25.80	25.80
13	Other Equity excluding revaluation reserve	-	-	-	-	-	45,773.98
14	i Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	102.52	188.69	(60.20)	291.20	(129.02)	(1606.99)
	b) Diluted	102.52	188.69	(60.20)	291.20	(129.02)	(1606.99)

NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 11.11.2020
- The statutory auditors have carried out limited review of the above results.
- The revaluation of the biological assets is carried out at the end of financial year only. Expenses incurred on agriculture operations are spread over the year on estimated basis.
- Estimation uncertainty relating to the global health pandemic on COVID-19- The management has assessed the potential impact of the COVID-19 on the financial statements of the company in assessing the carrying value of its assets, the company has conducted internal and external review up to the date of these financial statements including economic forecasts. The company expects to recover the carrying amount of these assets. The extent to which global health pandemic will impact the Company's assessment and resultant provision on assets will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from the estimated as at the date of approval of these financial results.
- The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the financial year.

On behalf of Board of Directors

Place : RAIPUR
Date : 11.11.2020

SAURABH RATHI
Whole Time Director



CHHATISGARH INVESTMENTS LIMITED

Regd. Office: 73-A, Central Avenue Nagpur, Maharashtra, 440018

email: cil_rpr@rediffmail.com Ph: 0771-2214212 Fax: 0771-2214213 CIN:L67120MH1982PLC331831

STANDALONE SEGEMENT WISE REVENUE , RESULT , ASSETS & LIABILITIES FOR THE QUARTER & HALY YEAR ENDED SEPTEMBER 30,2020

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited			Unaudited		Audited
1	Segment Reveune						
	a) Agriculture	383.82	42.97	378.92	426.79	445.38	2,018.01
	b) Solar Power	88.25	115.14	95.04	203.39	234.74	476.71
	c) NBFC	1,113.88	409.40	1,314.27	1,523.28	1564.33	2,663.22
	d) Unallocated	1.62	-	7.37	1.62	7.85	1.65
	Total	1,587.57	567.51	1,795.60	2,155.08	2,252.30	5,159.59
	Less :- Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	1,587.57	567.51	1,795.60	2,155.08	2,252.30	5,159.59
2	Segment Results						
	Profit /(Loss) before tax						
	a) Agriculture	69.00	9.04	87.02	78.04	209.79	343.53
	b) Solar Power	38.77	66.96	38.15	105.73	119.44	249.20
	c) NBFC	246.12	491.40	(212.22)	737.52	(347.65)	(4,247.95)
	Total	353.88	567.40	(87.05)	921.28	(18.42)	(3,655.22)
	Less:1) Unallocable expense net off unallocable income	(31.34)	(57.21)	(68.27)	(88.55)	(314.32)	(490.67)
	Total Profit Before Tax	322.54	510.19	(155.32)	832.73	(332.74)	(4,145.89)
3	Segment Assets						
	a) Agriculture	1,798.82	1,717.88	2,013.48	1,798.82	2,013.48	1,587.40
	b) Solar Power	2,199.16	2,243.30	2,382.16	2,199.16	2,382.16	2,282.21
	c) NBFC	81,982.32	75,722.86	85,996.66	81,982.32	85,996.66	66,956.42
	d) Unallocated	8,618.98	8,384.29	7,822.31	8,618.98	7,822.31	8,146.91
	Total	94,599.27	88,068.33	98,214.61	94,599.27	98,214.61	78,972.94
4	Segment Liabilities						
	a) Agriculture	128.34	141.57	154.37	128.34	154.37	186.69
	b) Solar Power	262.10	341.53	580.14	262.10	580.14	422.64
	c) NBFC	31,512.85	33,598.89	35,433.92	31,512.85	35,433.92	31,201.80
	d) Unallocated	1,301.14	1,199.54	1,129.15	1,301.14	1,129.15	1,362.03
	Total	33,204.43	35,281.53	37,297.58	33,204.43	37,297.58	33,173.16

Notes:-

1 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.

On behalf of Board of Directors

Place : RAIPUR
Date : 11.11.2020

SAURABH RATHI
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

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Statement of Asset and Liabilities Stand Alone

(Fig in Lakhs)

Particular	30 September 2020	31 March 2020
	Unaudited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	207.39	75.89
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	54.37	386.10
d Trade Receivables	362.80	629.62
e Loans	9,665.46	9,021.76
f Investments	71,232.00	56,442.87
g Other Financial assets	152.84	243.80
Sub Total	81,674.86	66,800.05
2) Non Financial Assets		
a Inventories	587.43	185.59
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	-	-
d Investment Property	1,624.20	1,503.08
e Biological assets other than bearer plants	4.91	4.91
f Property, Plant and Equipment	8,641.82	8,736.02
g Capital work-in-progress	1,459.03	1,148.85
h Intangible assets	1.20	1.20
k Other non-financial assets	605.82	593.25
Sub total	12,924.41	12,172.89
Total Assets	94,599.27	78,972.94
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
a Derivative financial instruments	-	-
b Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	188.96	246.70
(II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
c Borrowings (Other than Debt Securities)	31,210.61	30,251.91
d Other financial liabilities	942.63	1,800.37
Sub total	32,342.20	32,298.98
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	725.52	573.11
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	136.71	301.07
Sub Total	862.23	874.18
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	61,369.05	45,773.98
Total Equity	61,394.85	45,799.78
Total liabilities and equity	94,599.27	78,972.94

For and on Behalf of Board of Directors

Saurabh Rathi
Whole Time Director

Date : 11.11.2020
Place : Raipur

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STATEMENT OF STAND ALONE UNAUDITED CASH FLOWS FOR THE HALY YEAR ENDED SEPTEMBER 30,2020

(Rs. In Laks)

Particular	30/09/2020	30/09/2020
Cash flow from operating activities		
Net Profit before Tax for the period	832.73	(332.74)
Adjustments for :		
Depreciation and amortization expense	142.36	155.62
Net gain on Fair Value Change	(491.45)	(365.13)
Finance costs	1,482.84	1,666.47
Interest income on financial assets at amortised cost	(487.91)	(473.68)
Dividend income	(929.67)	(958.12)
Operating Profit before Working Capital Changes	548.90	(307.58)
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	266.82	146.86
(Increase)/Decrease Loans(Net)	(643.69)	(1,554.19)
(Increase)/Decrease Other Financial Assets	90.97	1,278.21
(Increase)/Decrease Inventories	(401.84)	(502.81)
(Increase)/Decrease Biological Asset	-	-
(Increase)/Decrease Other Non-Financial Assets	(12.57)	(133.20)
Increase/(Decrease) Trade payables	(57.74)	35.20
Increase/(Decrease) Other Financial Liabilities	(857.74)	497.28
Increase/(Decrease) Provisions	152.41	9.79
Increase/(Decrease) Other Non-Financial Liabilities	(164.36)	(1,738.81)
Net cash flow generated from / (used in) in operating activities before taxes	(1,078.85)	(2,269.25)
Income taxes paid	(81.43)	(0.14)
Net cash flow generated from / (used in) in operating activities	(1,160.28)	(2,269.39)
Cash flow from investing activities		
Purchase of property, plant and equipment, investment property	(169.28)	(67.06)
Proceeds from sale of property, plant and equipment	-	-
Increase/(Decrease) in Capital Work in Progress	(310.19)	(210.33)
Dividend income	929.67	958.13
Purchase of financial instruments	877.81	2,411.74
Interest income on financial assets at amortised cost	487.91	473.68
Net cash (used in)/ provided by investing activities	1,815.93	3,566.16
Cash flow from financing activities		
Finance costs paid	(1,482.84)	(1,666.48)
Dividend and Dividend Distribution Tax paid	-	(7.61)
Repayment of loans and borrowings	(16,771.98)	(21,274.77)
Loan & Borrowing taken	17,730.68	21,655.70
Net cash (used in)/ provided by financing activities	(524.14)	(1,293.16)
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	131.51	3.61
Cash and cash equivalents at the beginning of the period	75.89	57.30
Cash and cash equivalents at the end of the period	207.39	60.91
Net decrease/ increase in cash and cash equivalents	131.51	3.61

For and on Behalf of Board of Directors

SAURABH RATHI
WHOLE TIME DIRECTOR

Date : 11.11.2020

Place : Raipur



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30,2020

(Rs. in Lakhs except per share data)

S.No.	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited			Unaudited		Audited
1	Revenue from Operations						
	a) Revenue from Operations	1,605.40	586.95	1807.57	2192.35	2579.81	5588.95
	Total Revenue from Operations	1,605.40	586.95	1,807.57	2,192.35	2,579.81	5,588.95
2	Other Income	1.62	-	7.38	1.62	7.85	1.65
3	Total Income (1+2)	1,607.01	586.95	1,814.95	2,193.96	2,587.66	5,590.60
4	Expenses						
	a) Finance costs	708.64	768.28	905.79	1476.92	1667.05	3304.04
	b) Net Loss/(Gain) on Fair Value Changes	37.81	(531.87)	337.31	(494.06)	365.13	2585.85
	c) Impairment on financial instruments	68.04	-	4.33	68.04	-	428.98
	d) Cost of Cultivation & Plantation	321.41	301.77	310.00	623.18	451.61	1203.68
	e) Purchases of Material	-	-	-	-	-	-
	f) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	(66.00)	(335.84)	(87.31)	(401.84)	(363.85)	17.40
	g) Employee Benefits Expenses	46.13	44.39	41.56	90.52	80.73	188.14
	h) Depreciation& amortization	66.49	77.51	71.08	144.00	157.58	305.66
	i) (Profit)/Loss from future & options	30.09	(330.12)	281.30	(300.03)	185.25	635.07
	j) Share in (Profit)/Loss in partnership firm	-	-	3.41	-	(296.66)	(299.92)
	k) Others Expenses/(Income)	51.37	70.72	92.69	122.09	650.11	970.22
	Total Expenses	1,263.96	64.84	1,960.16	1,328.80	2896.95	9,339.12
5	Profit /(Loss) before exceptional items and tax (3-4)	343.05	522.11	(145.21)	865.16	(309.29)	(3,748.52)
6	Exceptional Items	0.03	(0.03)	0.08	-	0.08	6.96
7	Profit /(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	343.08	522.08	(145.13)	865.16	(309.21)	(3,741.56)
8	Share of Profit / (Loss) of Associates and Joint Ventures accounted for using equity method	2,901.45	365.42	2,131.69	3,266.87	2749.95	2,082.02
9	Profit /(Loss) before tax (7+8)	3,244.53	887.50	1,986.56	4,132.03	2,440.74	(1,659.54)
10	Tax Expense	62.85	26.57	2.56	89.42	6.41	14.7
11	Net Profit /(Loss) for the period (9-10)	3,181.68	860.93	1,984.00	4,042.61	2,434.33	(1,674.24)
12	Other Comprehensive income net of tax	8,277.73	6,510.98	4,774.82	14,788.71	5253.70	(6040.18)
13	Total Comprehensive Income for the period (11+12)	11,459.40	7,371.91	6,758.82	18,831.32	7,688.03	(7,714.42)
14	Net Profit/(Loss) attributable to						
	a) Owner of the Company	3,181.68	860.93	1,984.00	4,042.61	2,434.33	(1,674.24)
	b) Non Controlling interest	-	-	-	-	-	-
15	Other Comprehensive income net of tax attributable to						
	a) Owner of the Company	8,277.73	6,510.98	4,774.82	14,788.71	5,253.70	(6,040.18)
	b) Non Controlling interest	-	-	-	-	-	-
16	Total Comprehensive Income attributable to						
	a) Owner of the Company	11,459.40	7,371.91	6,758.82	18,831.32	7,688.03	(7,714.42)
	b) Non Controlling interest	-	-	-	-	-	-
17	Paid up equity share capital (Eq. shares of Rs.10/- each)	25.80	25.80	25.80	25.80	25.80	25.80
18	Other Equity excludng revaluation reserve	-	-	-	-	-	85,555.02
19	Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	1233.21	333.70	768.99	1566.90	943.54	(648.93)
	b) Diluted	1233.21	333.70	768.99	1566.90	943.54	(648.93)

NOTES :-

- 1 The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 11.11.2020.
- 2 The Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- 3 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Ruls,2015 (Ind AS) as prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.The above results are prepared after consolidating results of all subsidiaries and Joint Venture companies.
- 4 Estimation uncertainty relating to the global health pandemic on COVID-19- The management has assessed the potential impact of the COVID-19 on the financial statements of the company in assessing the carrying value of its assets, the company has conducted internal and external review up to the date of these financial statements including economic forecasts.The company expects to recover the carrying amount of these assets. The extent to which global health pandemic will impact the Company's assessment and resultant provision on assets will depend on future developments, which are highly unctain.The impact of the global health pandemic may be different from the estimated as at the date of approval of these financial results.
- 5 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the financial year.

The key standalone financial results are given below :

Particulars	For the Quarter Ended			Half Year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited					Audited
Total Income from Operations	1,587.57	567.51	1,795.60	2,155.08	2,252.30	5,159.59
Profit/(Loss) before tax	322.54	510.19	(155.32)	832.73	(332.74)	(4,145.89)
Profit/(Loss) after tax	264.49	486.81	(155.32)	751.30	(332.88)	(4,146.03)

On behalf of Board of Directors

Place : RAIPUR
Date :11.11.2020

SAURABH RATHI
WHOLE TIME DIRECTOR



CHHATISGARH INVESTMENTS LIMITED
 Regd. Office: 73-A Central Avenue ,Nagpur (MH)-440018

CONSOLIDATED SEGEMENT WISE REVENUE,RESULT , ASSETS & LIABILITIES FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER30,2020

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited			Unaudited		Audited
1	Segment Reveune						
	a) Agriculture	383.82	42.97	378.92	426.79	445.38	2,018.01
	b) Solar Power	88.25	115.14	95.04	203.39	234.74	476.71
	c) NBFC	1,133.32	428.84	1,333.62	1,562.16	1,899.69	3,094.23
	d) Unallocated	1.62	-	7.37	1.62	7.85	1.65
	Total	1,607.01	586.95	1,814.95	2,193.96	2,587.66	5,590.60
	Less :- Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	1,607.01	586.95	1,814.95	2,193.96	2,587.66	5,590.60
2	Segment Results						
	Profit /(Loss) before tax						
	a) Agriculture	69.00	9.04	87.02	78.04	209.79	343.53
	b) Solar Power	38.77	66.96	38.15	105.73	119.44	249.20
	c) NBFC	273.30	506.81	(201.97)	780.11	(322.56)	(3,836.27)
	Total	381.06	582.81	(76.80)	963.87	6.67	(3,243.54)
	Less:1) Unallocable expense net off unallocable income	2,863.46	304.69	2,063.36	3,168.15	2,434.07	1,584.00
	Total Profit Before Tax	3,244.53	887.50	1,986.56	4,132.03	2,440.74	(1,659.54)
3	Segment Assets						
	a) Agriculture	1,798.82	1,717.88	2,013.48	1,798.82	2,013.48	1,587.40
	b) Solar Power	2,199.16	2,243.30	2,382.16	2,199.16	2,382.16	2,282.21
	c) NBFC	124,240.39	115,197.67	127,937.08	124,240.39	127,937.08	106,033.08
	d) Unallocated	9,238.02	9,003.40	7,816.10	9,238.02	7,816.10	8,764.40
	Total	137,476.39	128,162.25	140,148.82	137,476.39	140,148.82	118,667.09
4	Segment Liabilities						
	a) Agriculture	128.34	141.57	154.37	128.34	154.37	186.69
	b) Solar Power	262.10	341.53	580.14	262.10	580.14	422.64
	c) NBFC	31,353.95	33,519.83	35,183.46	31,353.95	35,183.46	31,103.76
	d) Unallocated	1,319.98	1,206.71	1,272.35	1,319.98	1,272.35	1,373.18
	Total	33,064.37	35,209.64	37,190.32	33,064.37	37,190.32	33,086.27

Notes:-

1 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.

On behalf of Board of Directors

Place : RAIPUR
 Date :11.11.2020

SAURABH RATHI
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

Regd. Office: 73-A Central Avenue ,Nagpur (MH)-440018

email: cil_rpr@rediffmail.com Ph: 0771-2214212 Fax: 0771-2214213 CIN :
L67120MH1982PLC331831

Consolidated Statement of Assest & Liabilities as on 30th September ,2020

(Rs.in Lakhs)

Particular	30 September 2020	31 March 2020
	Unaudited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	219.64	94.44
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	54.37	386.10
d Trade Receivables	423.00	715.65
e Loans	9,665.46	9,021.76
f Investments	113,511.49	95,507.93
g Other Financial assets	40.92	132.09
Sub Total	123,914.88	105,857.99
2) Non Financial Assets		
a Inventories	587.43	185.59
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	7.84	7.46
d Investment Property	1,647.51	1,526.98
e Biological assets other than bearer plants	4.91	4.91
f Property, Plant and Equipment	8,754.19	8,849.44
g Capital work-in-progress	1,459.03	1,148.85
h Intangible assets	448.33	448.33
k Other non-financial assets	652.26	637.55
Sub Total	13,561.51	12,809.11
Total assets	137,476.39	118,667.09
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
a Derivative financial instruments	-	-
b Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	192.86	249.09
(II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
c Borrowings (Other than Debt Securities)	31,022.22	30,131.44
d Other financial liabilities	948.35	1,806.09
Sub Total	32,163.43	32,186.62
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	748.62	587.84
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	152.32	311.81
Sub Total	900.94	899.65
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	104,386.22	85,555.02
Equity attributable to Equity Holders of the Company	104,412.02	85,580.82
Non Controlling Interest	-	-
Total liabilities and equity	137,476.39	118,667.09

For and on Behalf of Board of Directors

Saurabh Rathi
Whole Time Director

Date :11.11.2020

Place : Raipur

**CHHATISGARH INVESTMENTS LIMITED**

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STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30 TH SEPTEMBER ,2020**(Rs in Lakhs)**

Particulars	30.09.2020	30.09.2019
	Unaudited	Unaudited
Cash flow from operating activities		
Net Profit before Tax for the period	865.16	(309.21)
Adjustments for :		
Depreciation and amortization expense	144.00	157.59
Net gain on Fair Value Change	494.06	365.13
Finance costs	1,476.92	1,667.05
Interest income on financial assets at amortised cost	(487.91)	(473.68)
Dividend income	(929.67)	(958.13)
Operating Profit before Working Capital Changes	1,562.55	448.75
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	292.65	148.46
(Increase)/Decrease Loans(Net)	(643.69)	(1,554.19)
(Increase)/Decrease Other Financial Assets	91.17	1276.37
(Increase)/Decrease Inventories	(401.84)	(502.81)
(Increase)/Decrease Biological Asset	-	-
(Increase)/Decrease Other Non-Financial Assets	(14.71)	(143.06)
Increase/(Decrease) Trade payables	(56.23)	35.37
Increase/(Decrease) Other Financial Liabilities	(857.74)	491.55
Increase/(Decrease) Provisions	160.78	9.78
Increase/(Decrease) Other Non-Financial Liabilities	(159.49)	(1,744.91)
Net cash flow generated from / (used in) in operating activities before taxes	(26.55)	(1,534.69)
Income taxes paid	(89.80)	(6.41)
Net cash flow generated from / (used in) in operating activities	(116.35)	(1,541.10)
Cash flow from investing activities		
Purchase of property, plant and equipment, investment property	(169.28)	84.87
Proceeds from sale of property, plant and equipment	-	-
Increase/(Decrease) in Capital Work in Progress	(310.19)	206.33
Dividend income	929.67	958.13
Purchase of financial instruments	(110.42)	1,059.31
Interest income on financial assets at amortised cost	487.91	473.68
Net cash (used in)/ provided by investing activities	827.70	2,782.32
Cash flow from financing activities		
Finance costs paid	(1,476.92)	(1,667.05)
Dividend and Dividend Distribution Tax paid	-	-7.78
Repayment of loans and borrowings	(16,276.98)	(21,274.77)
Loan & Borrowing taken	17,167.76	21,655.70
Net cash (used in)/ provided by financing activities	(586.14)	(1,293.90)
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	125.20	(52.68)
Cash and cash equivalents at the beginning of the period	94.44	140.39
Cash and cash equivalents at the end of the period (Refer Note 3)	219.64	87.71
Net decrease/ increase in cash and cash equivalents	125.20	(52.68)

For and on Behalf of Board of Directors

Saurabh Rathi
Whole Time Director

Date :11.11.2020

Place : Raipur