



# CHHATISGARH INVESTMENTS LIMITED

Registered Office : 73-A, Central Avenue, NAGPUR 440018 (M.S.)

Corporate Office & Correspondence Address :

Vanijya Bhawan, 2nd Floor, Sai Nagar, Devendra Nagar Road, RAIPUR 492001 (C.G.)

E-mail : cil\_rpr@rediffmail.com Website : www.cginvest.co.in

PAN No. : AAACC9266D - CIN : L67120MH1982PLC331831 - GSTNo. : 22AAACC9266D1ZY

13<sup>th</sup> November, 2021

The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata – 700 001

The Madhya Pradesh Stock Exchange Ltd.  
201, 'Palika Plaza', Phase II,  
II Floor, M.T.H. Compound,  
Indore (MP) 452 001

Dear Sir,

Sub: Financial Results & Outcome of Board Meeting held on 13<sup>th</sup> November, 2021

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting held today, have, interalia, transacted the following business:

1. Approved the unaudited, standalone and consolidated results (financial and segment wise) for the 2<sup>nd</sup> quarter 2021-22 ended 30<sup>th</sup> September 2021.

The Limited Review Report issued by the Statutory Auditors of the Company on the unaudited standalone and consolidated financial results for the 2<sup>nd</sup> quarter 2021-22 is also enclosed.

2. Approved the appointment of Mr. Anant Sarda as an Additional Non-Executive Non Independent Director of the Company w.e.f. 01.01.2022, who shall hold office till the date of the forthcoming Annual General Meeting and shall continue to hold office thereafter, subject to the approval of the members of the Company. The details as required to be disclosed pursuant to Regulation 30 of the SEBI LODR read with SEBI Circular CIR/CFD//CMD/4/2015 are enclosed as Annexure 1.

Please also be informed that the meeting started at 3.00 p.m. and concluded at 4.30 p.m.

A copy of the said results along with the Limited Review Report is enclosed herewith. The results are being published and also made available on the website of the Company at [www.cginvest.co.in](http://www.cginvest.co.in).

You are requested to take the above information on record.

Thanking You,

Yours faithfully,  
For Chhatisgarh Investments Ltd.

  
Authorised Signatory

Encl. : As Above





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## Annexure 1: Details of Director being appointed

Name of Director	Mr. Anant Sarda
DIN	07908187
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Anant Sarda as an Additional Non-Executive Non-Independent Director of the Company w.e.f. 01.01.2022
Date of appointment and terms of appointment	Mr. Anant Sarda would be appointed as an Additional Non-Executive Non-Independent Director of the Company, liable to retire by rotation, with effect from 01.01.2022, who shall hold office till the date of the forthcoming Annual General Meeting and shall continue to hold office thereafter subject to the approval of the members of the Company.
Brief Profile	Mr. Anant Sarda has done his B.Sc Engineering from Purdue University, Indiana, USA in 2016. He has completed his MBA from London Business School UK in 2021.
Disclosure of relationship between Directors	Mr. Anant Sarda is son of Mr. K K Sarda, Director of the Company





**CHHATISGARH INVESTMENTS LIMITED**

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

email: cil\_rpr@rediffmail.com Ph: 0771-2214212 CIN:L67120MH1982PLC331831

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2021**

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Half Yearly Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited			Unaudited		Audited
<b>1</b>	<b>Revenue from Operations</b>						
	Revenue from Operations	647.53	6,259.37	1,585.95	6,906.90	2,944.94	6,493.46
	<b>Total Revenue from Operations</b>	<b>647.53</b>	<b>6,259.37</b>	<b>1,585.95</b>	<b>6,906.90</b>	<b>2,944.94</b>	<b>6,493.46</b>
<b>2</b>	<b>Other Income</b>	0.73	-	1.62	0.73	1.62	0.28
<b>3</b>	<b>Total Income (1+2)</b>	<b>648.26</b>	<b>6,259.37</b>	<b>1,587.57</b>	<b>6,907.63</b>	<b>2,946.56</b>	<b>6,493.74</b>
<b>4</b>	<b>Expenses</b>						
	a) Finance costs	682.44	716.21	711.88	1,398.66	1,482.84	2,930.39
	b) Net Loss/(Gain) on Fair Value Changes	-	-	41.75	-	-	-
	c) Impairment on financial instruments	276.74	295.13	68.04	571.88	68.04	1,225.82
	d) Cost of Cultivation & Plantation	357.46	352.47	321.41	709.93	623.18	1,298.01
	e) Project Development Expenses	628.98	-	-	628.98	-	-
	f) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(896.74)	(348.75)	(66.00)	(1,245.49)	(401.84)	(1.85)
	g) Employee Benefits Expenses	47.77	39.46	43.69	87.23	85.64	174.95
	h) Depreciation & amortization	92.58	80.87	65.66	173.45	142.36	341.09
	i) (Profit)/Loss from Future & Options	-	-	30.09	-	-	-
	j) Others Expenses/(Income)	74.62	34.22	48.51	108.85	113.61	289.94
	<b>Total Expenses</b>	<b>1,263.85</b>	<b>1,169.63</b>	<b>1,265.03</b>	<b>2,433.49</b>	<b>2,113.83</b>	<b>6,258.35</b>
<b>5</b>	<b>Profit/(Loss) from operations before exceptional items and tax (3-4)</b>	(615.58)	5,089.75	322.54	4,474.13	832.74	235.39
<b>6</b>	<b>Exceptional Items</b>	(0.29)	-	-	(0.29)	-	11.93
<b>7</b>	<b>Profit/(Loss) before tax (5+6)</b>	(615.87)	5,089.75	322.54	4,473.84	832.74	247.32
<b>8</b>	<b>Tax Expense</b>	(182.48)	991.38	58.05	808.89	81.43	164.44
<b>9</b>	<b>Net Profit/(Loss) for the period (7-8)</b>	<b>(433.39)</b>	<b>4,098.37</b>	<b>264.49</b>	<b>3,664.95</b>	<b>751.31</b>	<b>82.88</b>
<b>10</b>	<b>Other Comprehensive income for the year net of tax</b>	16,116.98	(8,431.92)	8,343.57	7,685.06	14,843.77	34,867.12
<b>11</b>	<b>Total Comprehensive income for the period (9+10)</b>	<b>15,683.59</b>	<b>(4,333.55)</b>	<b>8,608.06</b>	<b>11,350.01</b>	<b>15,595.08</b>	<b>34,950.00</b>
<b>12</b>	<b>Paid up equity share capital (Eq. shares of Rs.10/- each)</b>	25.80	25.80	25.80	25.80	25.80	25.80
<b>13</b>	<b>Other Equity excluding revaluation reserve</b>	-	-	-	-	-	80,717.53
<b>14</b>	<b>i Earnings per share of Rs 10/- each (not annualised)</b>						
	a) Basic	(167.98)	1588.52	102.52	1420.52	291.20	32.12
	b) Diluted	(167.98)	1588.52	102.52	1420.52	291.20	32.12

**NOTES :-**

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 13.11.2021
- The statutory auditors have carried out limited audit 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 Company will keep monitoring future material changes due to global health pandemic in estimates 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.

On behalf of Board of Directors

  
**Kamal Kishore Sarda**  
 Chairman
Place : RAIPUR  
Date : 13.11.2021



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STANDALONE SEGMENT WISE REVENUE, RESULT, ASSETS &amp; LIABILITIES FOR THE QUARTER &amp; HALY YEAR ENDED SEPTEMBER 30,2021

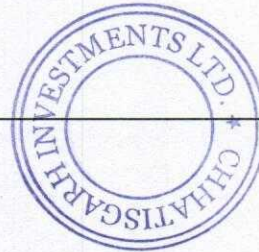
(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Half Yearly Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited			Unaudited		Audited
<b>1</b>	<b>Segment Revenue</b>						
	a) Agriculture	172.60	63.30	383.82	235.90	426.79	1,895.48
	b) Solar Power	73.06	102.48	88.25	175.54	203.39	428.10
	c) NBFC	332.87	6,093.59	1,113.88	6,426.46	2,314.76	4,169.87
	d) Others	69.73	-	1.62	69.73	1.62	0.28
	<b>Total</b>	<b>648.26</b>	<b>6,259.37</b>	<b>1,587.57</b>	<b>6,907.64</b>	<b>2,946.56</b>	<b>6,493.74</b>
	Less :- Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>648.26</b>	<b>6,259.37</b>	<b>1,587.57</b>	<b>6,907.64</b>	<b>2,946.56</b>	<b>6,493.74</b>
<b>2</b>	<b>Segment Results</b>						
	Profit/(Loss) before tax						
	a) Agriculture	30.04	10.71	69.00	40.74	78.04	273.46
	b) Solar Power	34.08	62.64	38.77	96.71	105.73	238.96
	c) NBFC	(666.06)	5,042.64	246.12	4,376.58	737.52	(79.53)
	<b>Total</b>	<b>(601.95)</b>	<b>5,115.98</b>	<b>353.88</b>	<b>4,514.03</b>	<b>921.28</b>	<b>432.89</b>
	Less:1) Other expense net off Other income	(13.93)	(26.23)	(31.34)	(40.19)	(88.54)	(185.57)
	<b>Total Profit Before Tax</b>	<b>(615.87)</b>	<b>5,089.75</b>	<b>322.54</b>	<b>4,473.84</b>	<b>832.74</b>	<b>247.32</b>
<b>3</b>	<b>Segment Assets</b>						
	a) Agriculture	1,958.80	1,718.60	1,798.82	1,958.80	1,798.82	1,455.48
	b) Solar Power	2,064.31	2,122.27	2,199.16	2,064.31	2,199.16	2,166.80
	c) NBFC	1,18,346.93	1,00,453.82	81,982.32	1,18,346.93	81,982.32	1,03,750.82
	d) Others	8,792.78	9,182.99	8,618.98	8,792.78	8,618.98	8,890.30
	<b>Total</b>	<b>1,31,162.82</b>	<b>1,13,477.68</b>	<b>94,599.28</b>	<b>1,31,162.82</b>	<b>94,599.28</b>	<b>1,16,263.41</b>
<b>4</b>	<b>Segment Liabilities</b>						
	a) Agriculture	165.54	156.14	128.34	165.54	128.34	111.64
	b) Solar Power	34.12	34.12	262.10	34.12	262.10	83.44
	c) NBFC	37,961.11	34,551.95	31,512.85	37,961.11	31,512.85	33,649.65
	d) Others	934.49	2,325.69	1,301.14	934.49	1,301.14	1,675.34
	<b>Total</b>	<b>39,095.26</b>	<b>37,067.90</b>	<b>33,204.43</b>	<b>39,095.26</b>	<b>33,204.43</b>	<b>35,520.07</b>

**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

  
**Kamal Kishore Sarda**  
 Chairman
Place : RAIPUR  
Date : 13.11.2021



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**Statement of Asset and Liabilities (Stand Alone)**

(Fig in Lakhs)

Particular	30 September 2021	31 March 2021
	Unaudited	Audited
<b>ASSETS</b>		
<b>1) Financial Assets</b>		
a Cash & Cash Equivalents	43.18	53.41
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	-	-
d Trade Receivables	274.58	528.58
e Loans	9,288.59	8,567.98
f Investments	1,06,351.32	93,687.38
q Other Financial assets	1,863.46	599.28
<b>Sub Total</b>	<b>1,17,821.13</b>	<b>1,03,436.63</b>
<b>2) Non Financial Assets</b>		
a Inventories	1,442.18	197.18
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	-	-
d Investment Property	1,502.69	1,549.91
e Biological assets other than bearer plants	6.76	6.76
f Property, Plant and Equipment	6,129.26	6,082.62
q Capital work-in-progress	3,733.97	4,196.45
h Intangible assets	-	-
k Other non-financial assets	526.85	793.88
<b>Sub total</b>	<b>13,341.71</b>	<b>12,826.80</b>
<b>Total Assets</b>	<b>1,31,162.84</b>	<b>1,16,263.43</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1) Financial Liabilities</b>		
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	227.88	240.22
(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)	36,531.37	32,767.69
d Other financial liabilities	161.15	962.14
<b>Sub total</b>	<b>36,920.42</b>	<b>33,970.05</b>
<b>2) Non Financial Liabilities</b>		
a Current tax liabilities (Net)	-	-
b Provisions	2,037.94	1,356.40
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	136.92	193.64
<b>Sub Total</b>	<b>2,174.86</b>	<b>1,550.04</b>
<b>3) EQUITY</b>		
a Equity Share capital	25.80	25.80
b Other Equity	92,041.77	80,717.53
<b>Total Equity</b>	<b>92,067.57</b>	<b>80,743.33</b>
<b>Total liabilities and equity</b>	<b>1,31,162.84</b>	<b>1,16,263.43</b>

For and on Behalf of Board of Directors

  
Kamal Kishore Sarda  
ChairmanDate : 13.11.2021  
Place : Raipur



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**STATEMENT OF STAND ALONE UNAUDITED CASH FLOWS FOR HALY YEAR ENDED SEPTEMBER 30, 2021**

(Rs. In Laks)

Particular	30.09.2021	30.09.2020
<b>Cash flow from operating activities</b>		
Net Profit before Tax for the period	4,473.87	832.73
Adjustments for :		
Depreciation and amortization expense	173.45	142.36
Net (gain)/loss on Fair Value Change	(3,046.10)	(491.45)
<b>Operating Profit before Working Capital Changes</b>	<b>1,601.22</b>	<b>483.64</b>
<b>Adjustment for Working Capital Changes :</b>		
(Increase)/Decrease in Trade receivables	254.00	266.82
(Increase)/Decrease Loans(Net)	(720.61)	(643.69)
(Increase)/Decrease Other Financial Assets	(1,264.18)	90.97
(Increase)/Decrease Inventories	(1,245.00)	(401.84)
(Increase)/Decrease Biological Asset	-	-
(Increase)/Decrease Other Non-Financial Assets	267.01	(12.57)
Increase/(Decrease) Trade payables	(12.34)	(57.74)
Increase/(Decrease) Other Financial Liabilities	(800.99)	(857.74)
Increase/(Decrease) Provisions	681.53	152.41
Increase/(Decrease) Other Non-Financial Liabilities	(56.72)	(164.36)
<b>Net cash flow generated from / (used in) in operating activities before taxes</b>	<b>(1,296.04)</b>	<b>(1,144.11)</b>
Income taxes paid	(808.89)	(81.43)
<b>Net cash flow generated from / (used in) in operating activities</b>	<b>(2,104.93)</b>	<b>(1,225.54)</b>
<b>Cash flow from investing activities</b>		
(Purchase)/Sale of property, plant and equipment, investment property	(172.88)	(169.28)
(Increase)/Decrease in Capital Work in Progress	462.48	(310.19)
(Purchase)/Sale of financial instruments	(1,932.79)	877.81
<b>Net cash (used in)/ provided by investing activities</b>	<b>(1,643.19)</b>	<b>398.34</b>
<b>Cash flow from financing activities</b>		
Dividend and Dividend Distribution Tax paid	(25.80)	-
Increase/(Decrease) in Borrowings	3,763.69	958.70
<b>Net cash (used in)/ provided by financing activities</b>	<b>3,737.89</b>	<b>958.70</b>
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
<b>Net decrease/ increase in cash and cash equivalents</b>	<b>(10.23)</b>	<b>131.50</b>
Cash and cash equivalents at the beginning of the period	53.41	75.89
<b>Cash and cash equivalents at the end of the period</b>	<b>43.18</b>	<b>207.39</b>
<b>Net decrease/ increase in cash and cash equivalents</b>	<b>(10.23)</b>	<b>131.50</b>

For and on Behalf of Board of Directors

  
Kamal Kishore Sarma  
Chairman

Date : 13.11.2021

Place : Raipur



**CHHATISGARH INVESTMENTS LIMITED**

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**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALY YEAR ENDED SEPTEMBER 30,2021**

(Rs. in Lakhs except per share data)

S.No.	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.6.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited			Unaudited		Audited
<b>1</b>	<b>Revenue from Operations</b>						
	a) Revenue from Operations	676.56	6288.17	1605.40	6964.73	2986.44	6607.92
	<b>Total Revenue from Operations</b>	<b>676.56</b>	<b>6,288.17</b>	<b>1,605.40</b>	<b>6,964.73</b>	<b>2,986.44</b>	<b>6,607.92</b>
<b>2</b>	Other Income	0.73	-	1.62	0.73	1.62	0.28
<b>3</b>	<b>Total Income (1+2)</b>	<b>677.29</b>	<b>6,288.17</b>	<b>1,607.02</b>	<b>6,965.47</b>	<b>2,988.06</b>	<b>6,608.20</b>
<b>4</b>	<b>Expensese</b>						
	a) Finance costs	680.85	715.82	708.62	1,396.67	1,476.91	2917.92
	b) Net Loss/(Gain) on Fair Value Changes	-	-	37.81	-	-	-
	c) Impairment on financial instruments	276.75	295.13	68.04	571.88	68.04	1,235.51
	d) Cost of Cultivation & Plantation	357.46	352.47	321.41	709.93	623.18	1298.01
	e) Project Development expenses	628.98	-	-	628.98	-	-
	Changes in Inventories of finished goods, stock-in- trade and work-in- progress	(896.74)	(348.75)	(66.00)	(1245.49)	(401.84)	(1.85)
	f) Employee Benefits Expenses	49.95	41.65	46.13	91.60	90.52	183.69
	g) Depreciation& amortization	95.01	83.31	66.49	178.32	144.00	345.21
	h) (Profit)/Loss from future & options	-	-	30.09	-	-	-
	i) Share in (Profit)/Loss in partnership firm	-	-	-	-	-	-
	j) Others Expenses/(Income)	79.73	37.23	51.38	116.96	122.09	305.95
	<b>Total Expenses</b>	<b>1,271.99</b>	<b>1,176.86</b>	<b>1,263.97</b>	<b>2,448.85</b>	<b>2,122.90</b>	<b>6,284.44</b>
<b>5</b>	Profit /(Loss) before exceptional items and tax (3-4)	(594.70)	5,111.31	343.05	4,516.62	865.16	323.76
<b>6</b>	Exceptional Items	(0.29)	-	0.03	(0.29)	-	11.93
<b>7</b>	Profit /(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	(594.99)	5,111.31	343.08	4,516.33	865.16	335.69
<b>8</b>	Share of Profit / (Loss) of Associates and Joint Ventures accounted for using equity method	<b>8,707.05</b>	<b>6,087.37</b>	<b>2,901.45</b>	<b>14,794.42</b>	<b>3,266.87</b>	<b>12,425.49</b>
<b>9</b>	Profit /(Loss) before tax (7+8)	<b>8,112.06</b>	<b>11,198.68</b>	<b>3,244.53</b>	<b>19,310.75</b>	<b>4,132.03</b>	<b>12,761.18</b>
<b>10</b>	Tax Expense	(176.65)	996.96	62.85	820.31	89.42	189.55
<b>11</b>	<b>Net Profit / (Loss) for the period (9-10)</b>	<b>8,288.71</b>	<b>10,201.72</b>	<b>3,181.68</b>	<b>18,490.43</b>	<b>4,042.61</b>	<b>12,571.63</b>
<b>12</b>	Other Comprehensive income net of tax	<b>16,133.92</b>	<b>(8,422.68)</b>	<b>8,277.73</b>	<b>7,711.24</b>	<b>14,788.71</b>	<b>34,818.22</b>
<b>13</b>	<b>Total Comprehensive Income for the period (11+12)</b>	<b>24,422.63</b>	<b>1,779.04</b>	<b>11,459.41</b>	<b>26,201.67</b>	<b>18,831.32</b>	<b>47,389.85</b>
<b>14</b>	<b>Net Profit/(Loss) attributable to</b>						
	a) Owner of the Company	<b>8,288.71</b>	<b>10,201.72</b>	<b>3,181.68</b>	<b>18,490.43</b>	<b>4,042.61</b>	<b>12,571.63</b>
	b) Non Controlling interest	-	-	-	-	-	-
<b>15</b>	<b>Other Comprehensive income net of tax attributable to</b>						
	a) Owner of the Company	<b>16,133.92</b>	<b>(8,422.68)</b>	<b>8,277.73</b>	<b>7,711.24</b>	<b>14,788.71</b>	<b>34,818.22</b>
	b) Non Controlling interest	-	-	-	-	-	-
<b>16</b>	<b>Total Comprehensive Income attributable to</b>						
	a) Owner of the Company	<b>24,422.63</b>	<b>1,779.04</b>	<b>11,459.41</b>	<b>26,201.67</b>	<b>18,831.32</b>	<b>47,389.85</b>
	b) Non Controlling interest	-	-	-	-	-	-
<b>17</b>	Paid up equity share capital (Eq. shares of Rs.10/- each)	<b>25.80</b>	<b>25.80</b>	<b>25.80</b>	<b>25.80</b>	<b>25.80</b>	<b>25.80</b>
<b>18</b>	Other Equity excuding revaluation reserve	-	-	-	-	-	<b>1,32,938.30</b>
<b>19</b>	Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	<b>3212.68</b>	<b>3,954.16</b>	<b>1233.21</b>	<b>7166.83</b>	<b>1566.90</b>	<b>4872.72</b>
	b) Diluted	<b>3212.68</b>	<b>3,954.16</b>	<b>1233.21</b>	<b>7166.83</b>	<b>1566.90</b>	<b>4872.72</b>



NOTES :-

- 1 The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 13.11.2021.
- 2 The Statutory Auditors of the Company have carried out limited audit 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 statments including economic forecasts.The company expects to recover the carrying amount of these assets. The Company will be keep monitoring future material changes due to golbal health pandemic in estimates 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 key standalone financial results are given below :

Particulars	For the Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.6.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited			Unaudited		Audited
Total Income from Operations	648.26	6,259.37	1,587.57	6,907.63	2,946.56	6,493.74
Profit/(Loss) before tax	(615.87)	5,089.75	322.54	4,473.87	832.74	247.32
Profit/(Loss) after tax	(433.39)	4,098.37	264.49	3,664.95	751.31	82.88

Place : RAIPUR  
Date :13.11.2021

On behalf of Board of Directors

  
**Kamal Kishore Sarda**  
Chairman







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

email: cil\_rpr@rediffmail.com Ph: 0771-2214212 CIN : L67120MH1982PLC331831

**CONSOLIDATED SEGEMENT WISE REVENUE, RESULT , ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2021**

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.6.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited			Unaudited		Audited
<b>1</b>	<b>Segment Reveune</b>						
	a) Agriculture	172.60	63.30	383.82	235.90	426.79	1,895.48
	b) Solar Power	73.06	102.48	88.25	175.54	203.39	428.10
	c) NBFC	361.90	6,122.39	1,133.33	6,484.29	2,356.26	4,284.33
	d) Others	69.73	-	1.62	69.74	1.62	0.29
	<b>Net Sales/ Income from Operations</b>	<b>677.29</b>	<b>6,288.17</b>	<b>1,607.02</b>	<b>6,965.47</b>	<b>2,988.06</b>	<b>6,608.20</b>
<b>2</b>	<b>Segment Results</b>						
	Profit /(Loss) before tax						
	a) Agriculture	30.04	10.71	69.00	40.74	78.04	273.46
	b) Solar Power	34.08	62.64	38.77	96.71	105.73	238.96
	c) NBFC	(640.97)	5,085.19	273.30	4,444.22	780.11	42.69
	<b>Total</b>	<b>(576.85)</b>	<b>5,158.54</b>	<b>381.07</b>	<b>4,581.67</b>	<b>963.88</b>	<b>555.11</b>
	Less:1) Other expense net off Other income	8,688.91	6,040.15	2,863.46	14,729.08	3,168.15	12,206.07
	<b>Total Profit Before Tax</b>	<b>8,112.06</b>	<b>11,198.69</b>	<b>3,244.53</b>	<b>19,310.75</b>	<b>4,132.03</b>	<b>12,761.18</b>
<b>3</b>	<b>Segment Assets</b>						
	a) Agriculture	1,958.81	1,718.60	1,798.82	1,958.81	1,798.82	1,455.48
	b) Solar Power	2,064.31	2,122.27	2,199.16	2,064.31	2,199.16	2,166.80
	c) NBFC	1,84,763.09	1,58,140.48	1,24,240.39	1,84,763.09	1,24,240.39	1,55,385.69
	e) Others	9,424.50	9,823.32	9,238.02	9,424.50	9,238.02	9,505.22
	<b>Total</b>	<b>1,98,210.71</b>	<b>1,71,804.67</b>	<b>1,37,476.39</b>	<b>1,98,210.71</b>	<b>1,37,476.39</b>	<b>1,68,513.19</b>
<b>4</b>	<b>Segment Liabilities</b>						
	a) Agriculture	165.54	156.14	128.34	165.54	128.34	111.64
	b) Solar Power	34.12	34.12	262.10	34.12	262.10	83.44
	c) NBFC	37,920.95	34,521.88	31,353.95	37,920.95	31,353.95	33,659.92
	d) Others	950.12	2,350.29	1,319.98	950.12	1,319.98	1,694.10
	<b>Total</b>	<b>39,070.73</b>	<b>37,062.43</b>	<b>33,064.37</b>	<b>39,070.73</b>	<b>33,064.37</b>	<b>35,549.10</b>

**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

  
 Kamal Kishore Sarda  
 Chairman

Place : RAIPUR  
 Date :13.11.2021





**CHHATISGARH INVESTMENTS LIMITED**

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

email: cil\_rpr@rediffmail.com Ph: 0771-2214212 CIN : L67120MH1982PLC331831

Consolidated Statement of Assest &amp; Liabilities as on 30th September ,2021

(Rs.in Lakhs )

Particular	30 September 2021	31 March 2021
	Unaudited	Audited
<b>ASSETS</b>		
<b>1) Financial Assets</b>		
a Cash & Cash Equivalents	64.54	77.28
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	-	-
d Trade Receivables	364.53	648.27
e Loans	9,288.59	8,567.98
f Investments	1,72,628.57	1,45,140.61
g Other Financial assets	1,743.07	485.56
<b>Sub Total</b>	<b>1,84,089.30</b>	<b>1,54,919.70</b>
<b>2) Non Financial Assets</b>		
a Inventories	1,442.18	197.18
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	5.09	6.92
d Investment Property	1,656.33	1,707.37
e Biological assets other than bearer plants	6.76	6.76
f Property, Plant and Equipment	6,239.20	6,193.59
g Capital work-in-progress	3,733.97	4,196.45
h Intangible assets	447.13	447.13
k Other non-financial assets	590.75	838.08
<b>Sub Total</b>	<b>14,121.41</b>	<b>13,593.48</b>
<b>Total assets</b>	<b>1,98,210.71</b>	<b>1,68,513.19</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1) Financial Liabilities</b>		
a Derivative financial instruments	-	-
b Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	233.40	242.88
(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)	36,450.62	32,747.02
d Other financial liabilities	166.87	967.85
<b>Sub Total</b>	<b>36,850.88</b>	<b>33,957.75</b>
<b>2) Non Financial Liabilities</b>		
a Current tax liabilities (Net)	-	-
b Provisions	2,070.67	1,379.54
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	149.18	211.80
<b>Sub Total</b>	<b>2,219.85</b>	<b>1,591.34</b>
<b>3) EQUITY</b>		
a Equity Share capital	25.80	25.80
b Other Equity	1,59,114.18	1,32,938.30
<b>Equity attributable to Equity Holders of the Company</b>	<b>1,59,139.98</b>	<b>1,32,964.10</b>
Non Controlling Interest	-	-
<b>Total liabilities and equity</b>	<b>1,98,210.71</b>	<b>1,68,513.19</b>

For and on Behalf of Board of Directors

  
Kamal Kishore Sarda  
Chairman

Date :13.11.2021

Place : Raipur



**CHHATISGARH INVESTMENTS LIMITED**

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

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**STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER ,2021****(Rs in Lakhs)**

Particulars	30.09.2021	30.09.2020
	Unaudited	Unaudited
<b>Cash flow from operating activities</b>		
Net Profit before Tax for the period	4,516.33	865.16
Adjustments for :		
Depreciation and amortization expense	178.32	144.00
Net (gain)/loss on financial instruments	(3,049.53)	(494.06)
<b>Operating Profit before Working Capital Changes</b>	<b>1,645.12</b>	<b>515.10</b>
<b>Adjustment for Working Capital Changes :</b>		
(Increase)/Decrease in Trade receivables	283.74	292.65
(Increase)/Decrease Loans(Net)	(720.61)	(643.69)
(Increase)/Decrease Other Financial Assets	(1257.50)	91.17
(Increase)/Decrease Inventories	(1245.00)	(401.84)
(Increase)/Decrease Biological Asset	-	-
(Increase)/Decrease Other Non-Financial Assets	247.33	(14.71)
Increase/(Decrease) Trade payables	(9.49)	(56.23)
Increase/(Decrease) Other Financial Liabilities	(800.99)	(857.74)
Increase/(Decrease) Provisions	555.98	160.78
Increase/(Decrease) Other Non-Financial Liabilities	(62.62)	(159.49)
<b>Net cash flow generated from / (used in) in operating activities before taxes</b>	<b>(1,364.03)</b>	<b>(1,074.00)</b>
Income taxes paid	(818.48)	(89.80)
<b>Net cash flow generated from / (used in) in operating activities</b>	<b>(2,182.51)</b>	<b>(1,163.80)</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment, investment property	(172.88)	(169.28)
(Increase)/Decrease in Capital Work in Progress	462.48	(310.19)
(Purchase)/Sale of financial instruments	(1,797.64)	877.70
<b>Net cash (used in)/ provided by investing activities</b>	<b>(1,508.04)</b>	<b>398.23</b>
<b>Cash flow from financing activities</b>		
Dividend and Dividend Distribution Tax paid	(25.80)	-
Increase/(Decrease) in Borrowings	3,703.60	890.77
<b>Net cash (used in)/ provided by financing activities</b>	<b>3,677.80</b>	<b>890.77</b>
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
<b>Net decrease/ increase in cash and cash equivalents</b>	<b>(12.74)</b>	<b>125.20</b>
Cash and cash equivalents at the beginning of the period	77.28	94.44
<b>Cash and cash equivalents at the end of the period (Refer Note 3)</b>	<b>64.54</b>	<b>219.64</b>
<b>Net decrease/ increase in cash and cash equivalents</b>	<b>(12.74)</b>	<b>125.20</b>

For and on Behalf of Board of Directors


  
**Kamal Kishore Sarda**  
 Chairman

Date :13.11.2021

Place : Raipur





**LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE ACCOUNTS OF  
CHHATISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30<sup>TH</sup>  
SEPTEMBER, 2021**

To,  
The Board of Directors,  
Chhatisgarh Investments Limited  
Raipur (C.G.)

We have reviewed the accompanying statement of unaudited financial results of Chhatisgarh Investments Limited for the quarter ended 30<sup>th</sup> September, 2021 and year to date from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September, 2021 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, (herein after referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

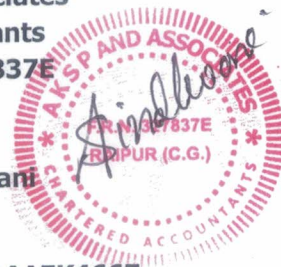
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Place: Raipur  
Date: 13.11.2021

**For AKSP And Associates**  
**Chartered Accountants**  
**Firm Regn.No. 327837E**

**CA. Akshay Sindhwani**  
**(Partner)**  
**M.No. 437073**  
**UDIN: 21437073AAAAEK4667**







**LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED ACCOUNTS OF  
CHHATISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER,  
2021**

To,  
The Board of Directors,  
Chhatisgarh Investments Limited  
Raipur (C.G.)

We have reviewed the accompanying statement of unaudited consolidated financial results of Chhatisgarh Investments Limited ("The Parent") and its subsidiaries (The Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended 30<sup>th</sup> September, 2021 and the consolidate year to date from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September, 2021 being submitted by the Company ("Parent") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The statement which is the responsibility of the Company's ("Parent") Management and has been approved by the Company's ("Parent") Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, (herein after referred to as 'the SEBI Circular'), 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), to the extent applicable.

The Statement includes the results of the following entities:

**List of Subsidiaries:**

- i) Rishabh Mining and Transport Co. Pvt. Ltd.
- ii) Prayag Thermoplast Pvt. Ltd.

**List of Associates:**

- i) Sarda Energy & Minerals Ltd.
- ii) Sarda Dairy & Food Products Ltd.
- iii) Salasar Real Mart Pvt. Ltd.

Raipur Office : Gokulpuram, Khamardih, Kachana Road, Raipur (C.G.) – 492007  
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Contact : 9753828282, Email : akspassociates@gmail.com





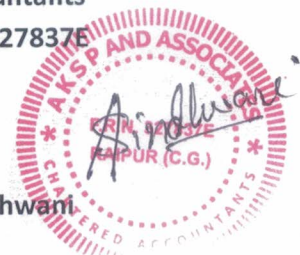
**List of Joint Venture**

- i) Raipur Mega Food Park Pvt. Ltd.

The Statement also includes the unaudited financial results of two subsidiaries, whose financial information reflects total assets of Rs.1169.34 Lakhs, total revenues of Rs.42.15 Lakhs and Rs.82.17 Lakhs, total net profits/(loss) after tax of Rs.15.97 Lakhs and Rs.31.04 Lakhs, total comprehensive income / (loss) of Rs. Nil and Rs. Nil for the quarter and period ended 30<sup>th</sup> September, 2021 respectively, as considered in the Statement whose financial results have been not reviewed by us. The Statement also includes the Group's share of net profit/(loss) after tax of Rs. 8707.05 Lakhs and Rs. 14794.42 Lakhs, total comprehensive income/(loss) of 16.94 Lakhs and Rs. 26.18 Lakhs for the quarter an period ended 30<sup>th</sup> September, 2021 respectively, as considered in the statement, in respect of three associates and one joint ventures, based on their unaudited financial results, which are not reviewed by us and have been furnished to us by the Parent's management. Our conclusion on the Statement, and our report in terms of Regulation. 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries, associates and joint venture, are based solely on such unreviewed interim financial results. Our conclusion on the Statement is not modified in respect of this matter.

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 the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 AKSP And Associates**  
**Chartered Accountants**  
**Firm Regn.No. 327837E**



**CA. Akshay Sindhwan**  
**(Partner)**  
**M.No. 437073**  
**UDIN – 21437073AAAAEL1322**

Place: Raipur  
Date: 13.11.2021