

**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
1	Revenue from Operations						
	Revenue from Operations	647.53	6,259.37	1,585.95	6,906.90	2,944.94	6,493.46
	Total Revenue from Operations	647.53	6,259.37	1,585.95	6,906.90	2,944.94	6,493.46
2	Other Income	0.73	-	1.62	0.73	1.62	0.28
3	Total Income (1+2)	648.26	6,259.37	1,587.57	6,907.63	2,946.56	6,493.74
4	Expenses						
	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
	Total Expenses	1,263.85	1,169.63	1,265.03	2,433.49	2,113.83	6,258.35
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	(615.58)	5,089.75	322.54	4,474.13	832.74	235.39
6	Exceptional Items	(0.29)	-	-	(0.29)	-	11.93
7	Profit/(Loss) before tax (5+6)	(615.87)	5,089.75	322.54	4,473.84	832.74	247.32
8	Tax Expense	(182.48)	991.38	58.05	808.89	81.43	164.44
9	Net Profit/(Loss) for the period (7-8)	(433.39)	4,098.37	264.49	3,664.95	751.31	82.88
10	Other Comprehensive income for the year net of tax	16,116.98	(8,431.92)	8,343.57	7,685.06	14,843.77	34,867.12
11	Total Comprehensive income for the period (9+10)	15,683.59	(4,333.55)	8,608.06	11,350.01	15,595.08	34,950.00
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	-	-	-	-	-	80,717.53
14	i Earnings per share of Rs 10/- each (not annualised)						
	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

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



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STANDALONE SEGMENT WISE REVENUE, RESULT, ASSETS & LIABILITIES FOR THE QUARTER & 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
1	Segment Reveune						
	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
	Total	648.26	6,259.37	1,587.57	6,907.64	2,946.56	6,493.74
	Less :- Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	648.26	6,259.37	1,587.57	6,907.64	2,946.56	6,493.74
2	Segment Results						
	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)
	Total	(601.95)	5,115.98	353.88	4,514.03	921.28	432.89
	Less:1) Other expense net off Other income	(13.93)	(26.23)	(31.34)	(40.19)	(88.54)	(185.57)
	Total Profit Before Tax	(615.87)	5,089.75	322.54	4,473.84	832.74	247.32
3	Segment Assets						
	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
	Total	1,31,162.82	1,13,477.68	94,599.28	1,31,162.82	94,599.28	1,16,263.41
4	Segment Liabilities						
	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
	Total	39,095.26	37,067.90	33,204.43	39,095.26	33,204.43	35,520.07

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
ASSETS		
1) Financial Assets		
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
Sub Total	1,17,821.13	1,03,436.63
2) Non Financial Assets		
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
g Capital work-in-progress	3,733.97	4,196.45
h Intangible assets	-	-
k Other non-financial assets	526.85	793.88
Sub total	13,341.71	12,826.80
Total Assets	1,31,162.84	1,16,263.43
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	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
Sub total	36,920.42	33,970.05
2) Non Financial Liabilities		
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
Sub Total	2,174.86	1,550.04
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	92,041.77	80,717.53
Total Equity	92,067.57	80,743.33
Total liabilities and equity	1,31,162.84	1,16,263.43

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
Cash flow from operating activities		
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)
Operating Profit before Working Capital Changes	1,601.22	483.64
Adjustment for Working Capital Changes :		
(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)
Net cash flow generated from / (used in) in operating activities before taxes	(1,296.04)	(1,144.11)
Income taxes paid	(808.89)	(81.43)
Net cash flow generated from / (used in) in operating activities	(2,104.93)	(1,225.54)
Cash flow from investing activities		
(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
Net cash (used in)/ provided by investing activities	(1,643.19)	398.34
Cash flow from financing activities		
Dividend and Dividend Distribution Tax paid	(25.80)	-
Increase/(Decrease) in Borrowings	3,763.69	958.70
Net cash (used in)/ provided by financing activities	3,737.89	958.70
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	(10.23)	131.50
Cash and cash equivalents at the beginning of the period	53.41	75.89
Cash and cash equivalents at the end of the period	43.18	207.39
Net decrease/ increase in cash and cash equivalents	(10.23)	131.50

For and on Behalf of Board of Directors

Kamal Kishore Sarda
Chairman

Date : 13.11.2021

Place : Raipur



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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
1	Revenue from Operations						
	a) Revenue from Operations	676.56	6288.17	1605.40	6964.73	2986.44	6607.92
	Total Revenue from Operations	676.56	6,288.17	1,605.40	6,964.73	2,986.44	6,607.92
2	Other Income	0.73	-	1.62	0.73	1.62	0.28
3	Total Income (1+2)	677.29	6,288.17	1,607.02	6,965.47	2,988.06	6,608.20
4	Expense						
	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	-	-
	e) 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
	Total Expenses	1,271.99	1,176.86	1,263.97	2,448.85	2,122.90	6,284.44
5	Profit /(Loss) before exceptional items and tax (3-4)	(594.70)	5,111.31	343.05	4,516.62	865.16	323.76
6	Exceptional Items	(0.29)	-	0.03	(0.29)	-	11.93
7	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
8	Share of Profit / (Loss) of Associates and Joint Ventures accounted for using equity method	8,707.05	6,087.37	2,901.45	14,794.42	3,266.87	12,425.49
9	Profit /(Loss) before tax (7+8)	8,112.06	11,198.68	3,244.53	19,310.75	4,132.03	12,761.18
10	Tax Expense	(176.65)	996.96	62.85	820.31	89.42	189.55
11	Net Profit /(Loss) for the period (9-10)	8,288.71	10,201.72	3,181.68	18,490.43	4,042.61	12,571.63
12	Other Comprehensive income net of tax	16,133.92	(8,422.68)	8,277.73	7,711.24	14,788.71	34,818.22
13	Total Comprehensive Income for the period (11+12)	24,422.63	1,779.04	11,459.41	26,201.67	18,831.32	47,389.85
14	Net Profit/(Loss) attributable to						
	a) Owner of the Company	8,288.71	10,201.72	3,181.68	18,490.43	4,042.61	12,571.63
	b) Non Controlling interest	-	-	-	-	-	-
15	Other Comprehensive income net of tax attributable to						
	a) Owner of the Company	16,133.92	(8,422.68)	8,277.73	7,711.24	14,788.71	34,818.22
	b) Non Controlling interest	-	-	-	-	-	-
16	Total Comprehensive Income attributable to						
	a) Owner of the Company	24,422.63	1,779.04	11,459.41	26,201.67	18,831.32	47,389.85
	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 excuding revaluation reserve	-	-	-	-	-	1,32,938.30
19	Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	3212.68	3,954.16	1233.21	7166.83	1566.90	4872.72
	b) Diluted	3212.68	3,954.16	1233.21	7166.83	1566.90	4872.72

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 statements 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

On behalf of Board of Directors

Place : RAIPUR
Date :13.11.2021

Kamal Kishore Sarda
Chairman



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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
1	Segment Reveune						
	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
	Net Sales/Income from Operations	677.29	6,288.17	1,607.02	6,965.47	2,988.06	6,608.20
2	Segment Results						
	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
	Total	(576.85)	5,158.54	381.07	4,581.67	963.88	555.11
	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
	Total Profit Before Tax	8,112.06	11,198.69	3,244.53	19,310.75	4,132.03	12,761.18
3	Segment Assets						
	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
	Total	1,98,210.71	1,71,804.67	1,37,476.39	1,98,210.71	1,37,476.39	1,68,513.19
4	Segment Liabilities						
	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
	Total	39,070.73	37,062.43	33,064.37	39,070.73	33,064.37	35,549.10

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

(Rs.in Lakhs)

Particular	30 September 2021	31 March 2021
	Unaudited	Audited
ASSETS		
1) Financial Assets		
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
Sub Total	1,84,089.30	1,54,919.70
2) Non Financial Assets		
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
Sub Total	14,121.41	13,593.48
Total assets	1,98,210.71	1,68,513.19
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
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
Sub Total	36,850.88	33,957.75
2) Non Financial Liabilities		
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
Sub Total	2,219.85	1,591.34
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	1,59,114.18	1,32,938.30
Equity attributable to Equity Holders of the Company	1,59,139.98	1,32,964.10
Non Controlling Interest	-	-
Total liabilities and equity	1,98,210.71	1,68,513.19

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

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

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
Cash flow from operating activities		
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)
Operating Profit before Working Capital Changes	1,645.12	515.10
Adjustment for Working Capital Changes :		
(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)
Net cash flow generated from / (used in) in operating activities before taxes	(1,364.03)	(1,074.00)
Income taxes paid	(818.48)	(89.80)
Net cash flow generated from / (used in) in operating activities	(2,182.51)	(1,163.80)
Cash flow from investing activities		
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
Net cash (used in)/ provided by investing activities	(1,508.04)	398.23
Cash flow from financing activities		
Dividend and Dividend Distribution Tax paid	(25.80)	-
Increase/(Decrease) in Borrowings	3,703.60	890.77
Net cash (used in)/ provided by financing activities	3,677.80	890.77
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	(12.74)	125.20
Cash and cash equivalents at the beginning of the period	77.28	94.44
Cash and cash equivalents at the end of the period (Refer Note 3)	64.54	219.64
Net decrease/ increase in cash and cash equivalents	(12.74)	125.20

For and on Behalf of Board of Directors

Kamal Kishore Sarda
Chairman

Date :13.11.2021

Place : Raipur