



# 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 Ph. : 0771 - 2214211 / 27

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

10<sup>th</sup> August, 2024

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

Dear Sir,

## Sub: Outcome of Board Meeting held on 10<sup>th</sup> August, 2024 & Financial Results

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 1<sup>st</sup> quarter 2024-25 ended 30<sup>th</sup> June 2024.

A copy of the said results along with the Limited Review Report issued by the Statutory Auditors of the Company containing unmodified opinion on the unaudited standalone and consolidated financial results for the 1<sup>st</sup> quarter 2024-25 is also enclosed – Annexure I.

The results are being published and made available on the website of the Company at [www.cginvest.co.in](http://www.cginvest.co.in).

2. Appointed, based on the recommendation of the Audit Committee, subject to approval of the Members of the Company at the ensuing AGM of the Company, M/s. Ajay Sindhvani & Co., Chartered Accountants (Firm Registration No. 015455C) as Statutory Auditors of the Company to hold office for a term of 3 (three) years from the conclusion of 42<sup>nd</sup> Annual General Meeting (AGM) of the Company until the conclusion of the 45<sup>th</sup> AGM of the Company.

Existing Auditors, M/s. Prem Chand & Co. will cease to be statutory auditors on the conclusion of the 42<sup>nd</sup> AGM due to completion of tenure.

The required details regarding the change are given in Annexure II

3. Fixed 6<sup>th</sup> September 2024 as the Record Date for determining the names of the shareholders for payment of dividend for F.Y. 2023-24.

Please also be informed that:

- a) the results are being filed and published as required; and
- b) the meeting started at 4.30 p.m. and concluded at 6.30 p.m.

You are requested to take the above information on record.

Thanking You,

Yours faithfully,

For Chhatisgarh Investments Ltd.

Authorised Signatory

Encl. : As Above





## 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 ENDED JUNE 30,2024

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited			Audited
<b>1</b>	<b>Revenue from Operations</b>				
	Revenue from Operations	14,937.30	6,995.27	8,712.99	38,523.88
	<b>Total Revenue from Operations</b>	<b>14,937.30</b>	<b>6,995.27</b>	<b>8,712.99</b>	<b>38,523.88</b>
<b>2</b>	Other Income	265.09	76.46	2.34	79.22
<b>3</b>	<b>Total Income (1+2)</b>	<b>15,202.39</b>	<b>7,071.72</b>	<b>8,715.33</b>	<b>38,603.10</b>
<b>4</b>	<b>Expenses</b>				
	a) Finance costs	1,030.40	688.79	959.62	3,800.80
	b) Net Loss/(Gain) on Fair Value Changes	-	-	-	-
	c) Impairment on financial instruments/ assets	7.91	13.05	49.33	22.07
	d) Purchase of Stock in Trade	783.01	619.48	103.83	2,587.00
	e) Project Development Expenses	363.36	1,186.55	1,049.39	4,453.93
	f) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(106.85)	(975.19)	(1,012.76)	(4,719.08)
	g) Employee Benefits Expenses	86.78	74.52	59.79	289.17
	h) Depreciation & Amortization	67.23	83.54	77.88	307.31
	i) Others Expenses/(Income)	52.25	3,201.31	34.02	4,315.51
	<b>Total Expenses</b>	<b>2,284.08</b>	<b>4,892.05</b>	<b>1,321.10</b>	<b>11,056.71</b>
5	Profit /(Loss) from operations before exceptional items and tax (3-4)	12,918.31	2,179.67	7,394.23	27,546.39
6	Exceptional Gain/ Loss (Prior Period Items)	50.19	7.72	(0.02)	20.14
7	Profit /(Loss) before tax (5+6)	12,968.50	2,187.39	7,394.21	27,566.53
8	Tax Expense	676.24	236.48	150.31	1,883.80
9	<b>Net Profit /(Loss) for the period (7-8)</b>	<b>12,292.26</b>	<b>1,950.91</b>	<b>7,243.89</b>	<b>25,682.73</b>
10	Other Comprehensive income for the year net of tax	19,826.78	(2,892.66)	20,625.29	19,631.63
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>32,119.04</b>	<b>(941.75)</b>	<b>27,869.18</b>	<b>45,314.36</b>
12	Paid up equity share capital (Eq. shares of Rs.10/- each)	25.80	25.80	25.80	25.80
13	Other Equity excluding revaluation reserve	-	-	-	1,27,524.50
14	i Earnings per share of Rs 10/- each (not				
	a) Basic	4764.44	756.17	2807.71	9954.55
	b) Diluted	4764.44	756.17	2807.71	9954.55

## NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 10.08.2024
- The statutory auditors have carried out limited review of the above results.
- Record Date has been fixed as 06.09.2024 for the purpose of ascertaining names of the share holders entitled for dividend for FY 2023-24
- 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 figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
- The above results are also available on the Company's website - www.cginvest.co.in & also on website of CSE.

On behalf of Board of Directors

SAURABH RATHI  
WHOLE TIME DIRECTOR

Date : 10.08.2024

Place : Raipur



**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 SEGMENT WISE REVENUE, RESULT, ASSETS & LIABILITIES FOR THE QUARTER ENDED JUNE 30,2024**

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited			Audited
<b>1</b>	<b><u>Segment Revenue</u></b>				
	a) Solar Power	65.01	54.62	68.68	230.30
	b) NBFC	14,207.40	6,568.16	8,561.83	37,774.85
	c) Real Estate	653.16	360.75	70.75	471.80
	d) Others	276.82	88.19	14.07	126.16
	<b>Total</b>	<b>15,202.39</b>	<b>7,071.72</b>	<b>8,715.33</b>	<b>38,603.10</b>
	Less :- Inter Segment Revenue	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>15,202.39</b>	<b>7,071.72</b>	<b>8,715.33</b>	<b>38,603.10</b>
<b>2</b>	<b><u>Segment Results</u></b>				
	Profit /(Loss) before tax				
	a) Solar Power	27.72	9.75	34.98	81.22
	b) NBFC	12,466.03	2,200.20	7,412.93	27,720.57
	c) Real Estate	285.25	175.22	34.03	229.81
	<b>Total</b>	<b>12,779.00</b>	<b>2,385.17</b>	<b>7,481.94</b>	<b>28,031.61</b>
	Less:1) Other expense net off Other income	189.50	(197.78)	(87.73)	(465.07)
	<b>Total</b>	<b>12,968.50</b>	<b>2,187.39</b>	<b>7,394.21</b>	<b>27,566.53</b>
<b>3</b>	<b><u>Segment Assets</u></b>				
	a) Solar Power	1,980.94	1,751.20	1,850.96	1,751.20
	b) NBFC	1,99,789.46	1,65,546.70	1,52,029.63	1,65,546.70
	c) Real Estate	14,532.36	14,626.02	11,058.93	14,626.02
	d) Others	6,400.06	6,783.95	7,518.12	6,783.95
	<b>Total</b>	<b>2,22,702.82</b>	<b>1,88,707.88</b>	<b>1,72,457.65</b>	<b>1,88,707.88</b>
<b>4</b>	<b><u>Segment Liabilities</u></b>				
	a) Solar Power	80.32	58.95	49.99	58.95
	b) NBFC	61,209.95	58,818.65	60,775.91	58,818.65
	c) Real Estate	948.19	1,267.66	879.27	1,267.66
	d) Others	795.04	1,012.32	635.74	1,012.32
	<b>Total</b>	<b>63,033.49</b>	<b>61,157.58</b>	<b>62,340.91</b>	<b>61,157.58</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

SAURABH RATHI

WHOLE TIME DIRECTOR

Date : 10.08.2024

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 FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30 ,2024**

(Rs. in Lakhs except per share data)

S.No.	Particulars	For the Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited			Audited
<b>1</b>	<b>Revenue from Operations</b>				
	a) Revenue from Operations	18,979.13	7,071.65	8,747.55	42,708.93
	<b>Total Revenue from Operations</b>	<b>18,979.13</b>	<b>7,071.65</b>	<b>8,747.55</b>	<b>42,708.93</b>
<b>2</b>	Other Income	265.09	76.46	2.34	79.22
<b>3</b>	<b>Total Income (1+2)</b>	<b>19,244.22</b>	<b>7,148.11</b>	<b>8,749.89</b>	<b>42,788.15</b>
<b>4</b>	<b>Expense</b>				
	a) Finance costs	1,011.13	685.72	950.28	3,788.52
	b) Net Loss/(Gain) on Fair Value Changes	-	-	-	-
	c) Impairment on financial instruments/ financial assets	7.91	13.05	49.33	22.07
	d) Cost of Cultivation & Plantation/Disposal	-	-	103.83	-
	e) Purchase of Shares	783.01	619.48	-	2,587.00
	f) Project Development expenses	363.36	1,186.54	1,049.39	4,453.93
	g) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	(106.85)	(975.19)	(1,012.76)	(4,719.08)
	h) Employee Benefits Expenses	91.03	81.18	62.29	303.32
	i) Depreciation & amortization	69.10	85.53	87.83	315.28
	j) Others Expenses/(Income)	60.39	3,209.40	43.31	4351.47
	<b>Total Expenses</b>	<b>2,279.07</b>	<b>4,905.71</b>	<b>1,333.50</b>	<b>11,102.50</b>
<b>5</b>	Profit /(Loss) before exceptional items and tax (3-4)	16,965.15	2,242.40	7,416.39	31,685.65
<b>6</b>	Exceptional Gain /(Loss) (Prior Period Items)	50.19	7.72	(0.02)	20.14
<b>7</b>	Profit /(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	17,015.33	2,250.12	7,416.37	31,705.79
<b>8</b>	Share of Profit / (Loss) of Associates and Joint Ventures accounted for using equity method	7,623.19	3,518.72	5,677.99	17,664.32
<b>9</b>	Profit /(Loss) before tax (7+8)	<b>24,638.52</b>	<b>5,768.84</b>	<b>13,094.36</b>	<b>49,370.11</b>
<b>10</b>	Tax Expense	687.55	242.66	156.43	1909.84
<b>11</b>	<b>Net Profit /(Loss) for the period (9-10)</b>	<b>23,950.97</b>	<b>5,526.18</b>	<b>12,937.93</b>	<b>47,460.27</b>
<b>12</b>	Other Comprehensive income net of tax	19,857.26	(2,557.70)	20,600.59	19,903.30
<b>13</b>	<b>Total Comprehensive Income for the period (11+12)</b>	<b>43,808.24</b>	<b>2,968.48</b>	<b>33,538.52</b>	<b>67,363.57</b>
<b>14</b>	<b>Net Profit/(Loss) attributable to</b>				
	a) Owner of the Company	<b>23,950.97</b>	<b>5,526.18</b>	<b>12,937.93</b>	<b>47,460.27</b>
	b) Non Controlling interest	-	-	-	-
<b>15</b>	<b>Other Comprehensive income net of tax attributable to</b>				
	a) Owner of the Company	<b>19,857.26</b>	<b>(2,557.70)</b>	<b>20,600.59</b>	<b>19,903.30</b>
	b) Non Controlling interest	-	-	-	-
<b>16</b>	<b>Total Comprehensive Income attributable to</b>				
	a) Owner of the Company	<b>43,808.24</b>	<b>2,968.48</b>	<b>33,538.52</b>	<b>67,363.57</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>18</b>	Other Equity exculding revaluation reserve	-	-	-	<b>2,64,068.90</b>
<b>19</b>	Earnings per share of Rs 10/- each (not annualised)				
	a) Basic	<b>9,283.32</b>	<b>2,141.93</b>	<b>5014.70</b>	<b>18395.45</b>
	b) Diluted	<b>9,283.32</b>	<b>2,141.93</b>	<b>5014.70</b>	<b>18395.45</b>

## NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 10.08.2024
- The Statutory Auditors of the Company have carried out limited audit of the aforesaid results.
- Record Date has been fixed as 06.09.2024 for the purpose of ascertaining names of the share holders entitled for dividend for FY 2023-24
- 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.
- The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
- The above results are also available on the Company's website - www.cginvest.co.in & also on website of CSE.  
The key standalone financial results are given below :

Particulars	For the Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited			Audited
Total Income from Operations	15,202.39	7,071.72	8,715.33	38,603.10
Profit/(Loss) before tax	12,968.50	2,187.39	7,394.21	27,566.53
Profit/(Loss) after tax	12,292.26	1,950.91	7,243.89	25,682.73

On behalf of Board of Directors

**SAURABH RATHI**  
WHOLE TIME DIRECTOR

Place : RAIPUR  
Date :10.08.2024



**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 ENDED JUNE 30,2024**

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited			Audited
<b>1</b>	<b>Segment Reveune</b>				
	a) Solar Power	65.01	54.63	68.68	230.30
	b) NBFC	18,249.23	6,644.54	8,596.38	41,959.90
	c) Real Estate	653.16	360.75	70.75	471.80
	d) Others	276.82	88.19	14.08	126.15
	<b>Net Sales/Income from Operations</b>	<b>19,244.22</b>	<b>7,148.11</b>	<b>8,749.89</b>	<b>42,788.15</b>
<b>2</b>	<b>Segment Results</b>				
	Profit /(Loss) before tax				
	a) Solar Power	28.71	16.25	34.98	87.73
	b) NBFC	16,532.11	2,250.30	7,566.12	31,910.07
	c) Real Estate	285.25	175.39	34.03	229.98
	<b>Total</b>	<b>16,846.07</b>	<b>2,441.94</b>	<b>7,635.13</b>	<b>32,227.78</b>
	Less:1) Other expense net off Other income	7,792.45	3,326.90	5,459.23	17,142.33
	<b>Total Profit Before Tax</b>	<b>24,638.52</b>	<b>5,768.84</b>	<b>13,094.36</b>	<b>49,370.11</b>
<b>3</b>	<b>Segment Assets</b>				
	a) Solar Power	1,731.79	1,750.18	1,850.96	1,750.18
	b) NBFC	3,43,579.98	3,01,792.12	2,70,049.23	3,01,792.12
	c) Real Estate	14,381.60	14,475.30	11,058.94	14,475.30
	d) Others	7,203.50	7,343.96	8,118.15	7,343.96
	<b>Total</b>	<b>3,66,896.88</b>	<b>3,25,361.56</b>	<b>2,91,077.28</b>	<b>3,25,361.56</b>
<b>4</b>	<b>Segment Liabilities</b>				
	a) Solar Power	57.49	58.95	49.99	58.95
	b) NBFC	61,183.59	58,896.48	60,726.42	58,896.48
	c) Real Estate	948.19	1,267.50	879.26	1,267.50
	d) Others	800.89	1,043.95	645.30	1,043.95
	<b>Total</b>	<b>62,990.16</b>	<b>61,266.88</b>	<b>62,300.97</b>	<b>61,266.88</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

  
**SAURABH RATHI**  
WHOLE TIME DIRECTORPlace : RAIPUR  
Date :10.08.2024



**REVIEW REPORT ON THE UNAUDITED STANDALONE ACCOUNTS OF CHHATISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE, 2024**

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

We have reviewed the accompanying unaudited standalone quarterly financial results of Chhatisgarh Investments Limited for the quarter ended 30<sup>th</sup> June, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

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.





**PREM CHAND & CO**

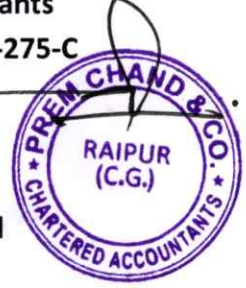
CHARTERED ACCOUNTANTS

OFFICE::309, 2<sup>nd</sup> Floor, Eskey Plaza, Near Anand Talkies, Raipur (C.G.)  
Contact(O): 0771-4040800, 2531400,(M): 94252-05394, Email:[premsanjayca@gmail.com](mailto:premsanjayca@gmail.com)

For PremChand and Co.

Chartered Accountants

Firm Regn.No. 000-275-C



CA. Sanjay Agrawal

(Partner)

M.No. 096775

UDIN : 24096775BKFGYG 5043

Place: Raipur

Date: 10.08.2024





**REVIEW REPORT ON THE UNAUDITED CONSOLIDATED ACCOUNTS OF CHHATISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE, 2024**

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

We have reviewed the accompanying Unaudited Consolidated Quarterly Financial Results of Chhatisgarh Investments Limited ("the Holding Company") and its subsidiaries (the Holding Company 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 venture for the quarter ended 30.06.2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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.

a. 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) Comienzo Agri Science Ltd.
- ii) Sarda Energy & Minerals Ltd.
- iii) Sarda Dairy & Food Products Ltd.
- iv) Salasar Real Mart Pvt. Ltd.

**List of Joint Venture**

- i) Raipur Mega Food Partk Pvt. Ltd.

The Statement also includes the unaudited financial results of two subsidiaries, whose financial information reflects total assets of Rs.1,574.92 Lakhs, total revenues of Rs.75.42 Lakhs and total net profits/(loss) after tax of Rs.32.00 Lakhs and total comprehensive income / (loss) of Rs. Nil for the quarter and period ended 30<sup>th</sup> June, 2024 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.7,623.19 Lakhs and total comprehensive income/(loss) of 30.49 Lakhs for the quarter and period ended 30<sup>th</sup> June, 2024 respectively, as considered in the statement, in respect of three associates based on their unaudited financial results/information, which are not reviewed by us and have been furnished to us by the Parent's management. Out of above four associates, three associates financial statements/information has been considered as per information as furnished to us by the Management and therefore we have not expressed any opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of those three associates, and our report in so far as it relates to the aforesaid three associates, is based solely on unaudited information and therefore we do not provide any opinion in respect of these associates.

Further in respect of one of the associates and joint venture, information provided to us by the management was not material and therefore has not been considered in the consolidation in current quarter and therefore we have not expressed any opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures not included in respect of the associate and joint venture, and our report in so far as it relates to the aforesaid associate and joint venture, is based solely on above information and therefore we do not provide any opinion in respect of this associate and joint venture.

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.





**PREM CHAND & CO**  
CHARTERED ACCOUNTANTS

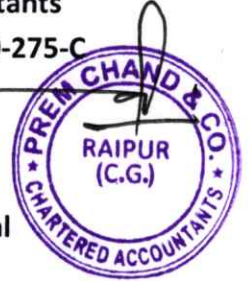
OFFICE::309, 2<sup>nd</sup> Floor, Eskey Plaza, Near Anand Talkies, Raipur (C.G.)  
Contact(O): 0771-4040800, 2531400,(M): 94252-05394, Email:[premsanjayca@gmail.com](mailto:premsanjayca@gmail.com)

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 PremChand and Co.

Chartered Accountants

Firm Regn.No. 000-275-C



CA. Sanjay Agrawal

(Partner)

M.No. 096775

UDIN: 24096775BKFGYH6243

Place: Raipur

Date: 10.08.2024





# 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 Ph. : 0771 - 2214211 / 27

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

Annexure II

Sr. No.	Particulars	Details	
1.	Name of the Statutory Auditor	M/s. Prem Chand & Co. Chartered Accountants (FRN: 000275C)	M/s. Ajay Sindhvani & Co. Chartered Accountants (FRN: 015455C)
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Completion of tenure as Statutory Auditors	Appointment as Statutory Auditors of the Company. The term of current Auditors, M/s Prem Chand & Co., will be expiring at the conclusion of ensuing Annual General Meeting. Therefore, M/s Ajay Sindhvani & Co. has been appointed as Statutory Auditor of Company.
3.	Date of appointment/ reappointment/ cessation (as applicable) & term of appointment	On conclusion of the 42 <sup>nd</sup> Annual General Meeting of the Company.	3 years, from the conclusion of the 42 <sup>nd</sup> Annual General Meeting till the conclusion of 45 <sup>th</sup> Annual General Meeting
4.	Brief profile (in case of appointment)	Not Applicable	The firm M/s. Ajay Sindhvani & Co., Chartered Accountants was constituted in 2010 and is registered with the Institute of Chartered Accountants of India (ICAI). M/s. Ajay Sindhvani & Co. renders comprehensive professional services in the areas of Auditing, Internal Auditing, Income Tax Consultancy, Project Financing etc. The firm has experience in various sectors including banks.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable

