



CHHATISGARH INVESTMENTS LIMITED

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

Corporate Office & Correspondence Address :

Vaniya 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

14th November, 2024

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

Dear Sir,

Sub: Outcome of Board Meeting held on 14th November, 2024 and Financial Results for quarter ended 30.09.2024

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

1. the unaudited, standalone and consolidated results (financial and segment wise) for the 2nd quarter 2024-25 ended 30th September, 2024.
2. to seek consent of shareholders of the Company, for appointment of Mrs. Pooja Rathi as Independent – cum- Woman Director of the Company, through Postal Ballot.

Please also be informed that the meeting started at 4.30 pm and concluded at 7.30 pm.

A copy of the said results along with the Limited Review Report issued by the Statutory Auditors of the Company on the unaudited standalone and consolidated financial results for the 2nd quarter 2024-25 is enclosed herewith. The results are being published and also made available on the website of the Company at 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



**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 AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.24	30.09.23	31.03.2024
		Unaudited			Unaudited		Audited
1	Revenue from Operations						
	Revenue from Operations	8,611.30	14,932.50	10,538.98	23,543.80	19,251.98	38,517.48
	Total Revenue from Operations	8,611.30	14,932.50	10,538.98	23,543.80	19,251.98	38,517.48
2	Other Income	0.15	265.09	-	265.24	2.34	79.22
3	Total Income (1+2)	8,611.45	15,197.59	10,538.98	23,809.03	19,254.31	38,596.70
4	Expenses						
	a) Finance costs	1,122.63	1,030.40	1,024.31	2,153.03	1,983.93	3,800.80
	b) Net Loss/(Gain) on Fair Value Changes	-	-	-	-	-	-
	c) Impairment on financial instruments/ assets	15.57	7.91	(40.25)	23.48	9.08	22.07
	d) Cost of Cultivation/ Disposal	-	-	-	-	-	-
	e) Purchase of Stock in Trade	1,094.36	783.01	1,197.35	1,877.37	1,301.18	2,587.00
	f) Project Development Expenses	1,074.75	358.56	593.08	1,433.31	1,642.46	4,447.53
	g) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(301.09)	(106.85)	(1,308.50)	(407.94)	(2,321.26)	(4,719.08)
	h) Employee Benefits Expenses	68.47	86.78	64.45	155.25	124.23	289.17
	i) Depreciation & amortization	65.21	67.23	76.52	132.44	154.40	307.31
	j) Others Expenses/(Income)	492.95	52.25	1,033.89	545.20	1,067.91	4,315.51
	Total Expenses	3,632.85	2,279.28	2,640.84	5,912.13	3,961.94	11,050.31
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	4,978.60	12,918.31	7,898.15	17,896.91	15,292.37	27,546.39
6	Exceptional Gain/ Loss	5.49	50.19	18.84	55.68	18.82	20.14
7	Profit/(Loss) before tax (5+6)	4,984.09	12,968.50	7,916.99	17,952.58	15,311.19	27,566.53
8	Tax Expense	1,213.79	676.24	1,041.72	1,890.03	1,192.04	1,883.80
9	Net Profit/(Loss) for the period (7-8)	3,770.30	12,292.26	6,875.26	16,062.56	14,119.15	25,682.73
10	Other Comprehensive income for the year net of tax	309.47	19,826.78	685.65	20,136.25	21,310.94	19,631.63
11	Total Comprehensive income for the period (9+10)	4,079.77	32,119.04	7,560.91	36,198.81	35,430.09	45,314.36
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	-	-	-	-	-	1,27,524.50
14	Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	1461.36	4764.44	2664.83	6225.80	5472.54	9954.55
	b) Diluted	1461.36	4764.44	2664.83	6225.80	5472.54	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 14.11.2024
- The statutory auditors have carried out audit of the above results.
- 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 : 14.11.2024

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 AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.24	30.09.23	31.03.2024
		Unaudited			Unaudited		Audited
1	Segment Revenue						
	a) Solar Power	79.47	65.01	52.73	144.48	121.42	230.30
	b) NBFC	8,197.54	14,207.40	10,474.52	22,404.95	19,036.34	37,774.85
	c) Real Estate	322.54	648.36	-	970.90	70.75	465.40
	d) Others	11.88	276.82	11.73	288.70	25.80	126.16
	Total	8,611.45	15,197.59	10,538.98	23,809.03	19,254.31	38,596.70
	Less :- Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	8,611.45	15,197.59	10,538.98	23,809.03	19,254.31	38,596.70
2	Segment Results						
	Profit /(Loss) before tax						
	a) Solar Power	(382.13)	27.72	17.43	(354.41)	52.42	81.22
	b) NBFC	5,659.40	12,466.03	7,985.75	18,125.43	15,398.68	27,720.57
	c) Real Estate	(171.61)	285.25	(0.19)	113.65	33.84	229.80
	Total	5,105.66	12,779.00	8,003.00	17,884.66	15,484.94	28,031.60
	Less: 1) Other expense net off Other Income	(121.57)	189.50	(86.01)	67.92	(173.74)	(465.07)
	Total	4,984.09	12,968.50	7,916.99	17,952.58	15,311.19	27,566.53
3	Segment Assets						
	a) Solar Power	1,733.16	1,980.94	1,806.63	1,733.16	1,806.63	1,751.20
	b) NBFC	2,00,397.57	1,99,789.46	1,55,811.92	2,00,397.57	1,55,811.92	1,65,546.70
	c) Real Estate	15,123.08	14,532.36	11,514.55	15,123.08	11,514.55	14,626.02
	d) Others	12,815.58	6,400.06	6,416.12	12,815.58	6,416.12	6,783.95
	Total	2,30,069.39	2,22,702.82	1,75,549.20	2,30,069.39	1,75,549.20	1,88,707.87
4	Segment Liabilities						
	a) Solar Power	116.57	80.32	50.01	116.57	50.01	58.95
	b) NBFC	61,225.45	61,209.95	56,309.69	61,225.45	56,309.69	58,818.65
	c) Real Estate	1,092.20	948.19	692.61	1,092.20	692.61	1,267.66
	d) Others	4,660.06	795.04	830.86	4,660.06	830.86	1,012.32
	Total	67,094.28	63,033.49	57,883.18	67,094.28	57,883.18	61,157.58

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 : 14.11.2024

Place : Raipur

CHHATISGARH INVESTMENTS LIMITED

Regd. Office: 73-A Central Avenue Nagpur, Maharashtra, 440018
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Statement of Asset and Liabilities (Standalone)

(Rs. In Lakhs)

Particular	As at 30 Sept., 2024	As at 31 March, 2024
	Unaudited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	5,821.20	432.66
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	1,271.16	1,944.36
d Trade Receivables	244.97	204.67
e Loans	13,880.46	12,580.88
f Investments	1,82,872.11	1,43,061.92
g Other Financial assets	1,623.51	7,042.18
Sub Total	2,05,713.41	1,65,266.67
2) Non Financial Assets		
a Inventories	13,921.81	13,513.87
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	-	-
d Investment Property	5,180.33	5,268.42
e Property, Plant and Equipment	1,741.57	2,269.28
f Capital work-in-progress	451.49	112.61
g Intangible assets	0.19	-
h Other non-financial assets	3,060.58	2,277.03
Sub total	24,355.97	23,441.21
Total Assets	2,30,069.39	1,88,707.88
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
a Derivative financial instruments	-	-
b Payables		
(I) Trade Payables		
(i) total outstanding dues of MSME	-	-
(ii) total outstanding dues of creditors other than MSME	97.56	51.64
(II) Other Payables		
(i) total outstanding dues of MSME	-	-
(ii) total outstanding dues of creditors other than MSME	-	-
c Borrowings (Other than Debt Securities)	59,684.31	57,367.67
d Other financial liabilities	1,197.16	1,351.48
Sub total	60,979.03	58,770.79
2) Non Financial Liabilities		
a Provisions	2,042.05	1,890.37
b Current tax liabilities (Net)	-	-
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	4,073.20	496.42
Sub Total	6,115.25	2,386.79
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	1,62,949.31	1,27,524.50
Total Equity	1,62,975.11	1,27,550.30
Total liabilities and equity	2,30,069.39	1,88,707.88

For and on Behalf of Board of Directors


SAURABH RATHI
WHOLE TIME DIRECTOR

Date : 14.11.2024
Place : Raipur

CHHATISGARH INVESTMENTS LIMITED

CIN : L67120MH1982PLC331831

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

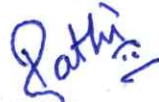
email: cil_rpr@rediffmail.com Ph: 0771-2214212 CIN:L67120MH1982PLC331831

STATEMENT OF UNAUDITED STAND ALONE CASH FLOWS FOR THE HALF YEAR ENDED

(Rs. In Lakhs)

	30-09-2024	30-09-23
Cash flow from Operating Activities		
Net Profit Before Tax for the period	17,952.58	15,311.19
Adjustments for :		
Depreciation and Amortization Expense	132.44	154.40
(Profit)/ Loss from sale of investment	(3,631.63)	(3,082.74)
Net (Gain)/Loss on Fair Value Change	(12,294.98)	(8,473.31)
Profit on Sale of Investment in Property	(265.09)	-
Loss on Sale of Assets	426.08	-
Reversal of Provision on Financial Asset	(0.32)	
Operating Profit Before Working Capital Changes	2,319.09	3,909.54
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade Receivables	(40.30)	(1.19)
(Increase)/Decrease Loans (Net)	(1,299.58)	(2,114.43)
(Increase)/Decrease Other Financial Assets	5,418.68	(2,516.59)
(Increase)/Decrease Inventories	(407.94)	(2,321.26)
(Increase)/Decrease Other Non-Financial Assets	(783.56)	(179.20)
Increase/(Decrease) Trade Payables	45.92	(27.08)
Increase/(Decrease) Other Financial Liabilities	(154.32)	750.16
Increase/(Decrease) Provisions	29.33	12.09
Increase/(Decrease) Other Non-Financial Liabilities	3,576.78	(85.89)
Net Cash Flow Generated from / (used in) in Operating Activities before taxes	8,704.10	(2,573.85)
Income Taxes (Paid) / Refunded	(1,860.27)	164.66
Net Cash Flow Generated from / (used in) in Operating Activities	6,843.82	(2,409.19)
Cash Flow from Investing Activities		
Purchase/Sale of Property, Plant and Equipment, Investment Property, WIP	(16.52)	(82.14)
(Purchase)/ Sale of Financial Instruments	(2,981.40)	(2,968.68)
Net cash (used in)/ provided by Investing Activities	(2,997.92)	(3,050.82)
Cash Flow from Financing Activities		
Dividend and Dividend Distribution Tax paid	(774.00)	(11.61)
Increase/(Decrease) in Borrowings	2,316.64	5,374.22
Net cash (used in)/ provided by Financing Activities	1,542.64	5,362.61
Effect of exchange differences on translation of foreign currency.		
Net decrease/ increase in cash and cash equivalents	5,388.54	(97.40)
Cash and cash equivalents at the beginning of the period	432.66	165.84
Cash and cash equivalents at the end of the period (Refer Note 3)	5,821.20	68.45
Net decrease/ increase in cash and cash equivalents	5,388.54	(97.40)

For and on Behalf of Board of Directors


SAURABH RATHI
WHOLE TIME DIRECTOR

Date : 14.11.2024

Place : Raipur



CHHATISGARH INVESTMENTS LIMITED

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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

S.No.	Particulars	(Rs. in Lakhs except per share data)					
		For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited			Unaudited		Audited
1	Revenue from Operations						
	a) Revenue from Operations	4,679.96	18,974.33	10,572.53	23,654.29	19,320.08	42,702.53
	Total Revenue from Operations	4,679.96	18,974.33	10,572.53	23,654.29	19,320.08	42,702.53
2	Other Income	0.15	265.09	(0.00)	265.24	2.34	79.22
3	Total Income (1+2)	4,680.11	19,239.42	10,572.52	23,919.53	19,322.41	42,781.75
4	Expenses						
	a) Finance costs	1,103.69	1,011.13	1,027.57	2,114.82	1,977.85	3,788.52
	b) Net Loss/(Gain) on Fair Value Changes	-	-	-	-	0.00	-
	c) Impairment on financial instruments/ financial assets	15.57	7.91	(40.25)	23.48	9.08	22.07
	d) Cost of Cultivation & Plantation/Disposal	-	-	1,197.35	-	-	-
	e) Purchase of Shares	1,094.36	783.01	-	1,877.37	1,301.18	2,587.00
	f) Project Development expenses	1,074.75	358.56	593.08	1,433.31	1,642.46	4,447.53
	g) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	(301.09)	(106.85)	(1,308.50)	(407.94)	(2,321.26)	(4,719.08)
	h) Employee Benefits Expenses	73.81	91.03	66.94	164.84	129.23	303.32
	i) Depreciation & amortization	67.11	69.10	70.56	136.21	158.38	315.28
	j) Others Expenses/(Income)	505.08	60.39	1043.18	565.47	1086.48	4351.47
	Total Expenses	3,633.29	2,274.27	2,649.92	5,907.56	3,983.41	11,096.10
5	Profit/(Loss) before exceptional items and tax (3-4)	1,046.83	16,965.15	7,922.61	18,011.97	15,339.00	31,685.65
6	Exceptional Gain/(Loss) (Prior Period Items)	5.49	50.19	18.84	55.68	18.82	20.14
7	Profit/(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	1,052.32	17,015.33	7,941.45	18,067.65	15,357.82	31,705.79
8	Share of Profit/(Loss) of Associates and Joint Ventures accounted for using equity method	6,406.38	7,623.19	3,935.16	14,029.57	9,613.14	17,664.32
9	Profit/(Loss) before tax (7+8)	7,458.70	24,638.52	11,876.61	32,097.22	24,970.96	49,370.11
10	Tax Expense	1,220.30	687.55	1048.33	1,907.84	1204.76	1909.84
11	Net Profit/(Loss) for the period (9-10)	6,238.40	23,950.97	10,828.28	30,189.38	23,766.20	47,460.27
12	Other Comprehensive income net of tax	94.91	19,857.26	669.44	19,952.18	21,270.03	19,903.30
13	Total Comprehensive Income for the period (11+12)	6,333.32	43,808.24	11,497.72	50,141.56	45,036.23	67,363.57
14	Net Profit/(Loss) attributable to						
	a) Owner of the Company	6,238.40	23,950.97	10,828.28	30,189.38	23,766.20	47,460.27
	b) Non Controlling interest	-	-	-	-	-	-
15	Other Comprehensive income net of tax attributable to						
	a) Owner of the Company	94.91	19,857.26	669.44	19,952.18	21,270.03	19,903.30
	b) Non Controlling interest	-	-	-	-	-	-
16	Total Comprehensive Income attributable to						
	a) Owner of the Company	6,333.32	43,808.24	11,497.72	50,141.56	45,036.23	67,363.57
	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 excluding revaluation reserve	-	-	-	-	-	3,13,436.44
19	Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	2,417.99	9,283.32	4197.01	11701.31	9211.71	18395.45
	b) Diluted	2,417.99	9,283.32	4197.01	11701.31	9211.71	18395.45

NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 14.11.2024
- The Statutory Auditors of the Company have carried out limited audit of the aforesaid results.
- 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			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited			Unaudited		Audited
Total Income from Operations	8,611.45	15,197.59	10,538.98	23,809.03	19,254.31	38,596.70
Profit/(Loss) before tax	4,984.09	12,968.50	7,916.99	17,952.58	15,311.19	27,566.53
Profit/(Loss) after tax	3,770.30	12,292.26	6,875.26	16,062.56	14,119.15	25,682.73

On behalf of Board of Directors

SAURABH RATHI
WHOLE TIME DIRECTORPlace : RAIPUR
Date :14.11.2024



CHHATISGARH INVESTMENTS LIMITED

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

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CONSOLIDATED SEGEMENT WISE REVENUE, RESULT, ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2024

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited			Unaudited		Audited
1	Segment Revenue						
	a) Solar Power	79.47	65.01	52.73	144.48	121.42	230.30
	b) NBFC	4,266.21	18,249.23	10,508.06	22,515.44	19,104.44	41,959.90
	c) Real Estate	322.54	648.36	-	970.90	70.75	465.40
	d) Others	11.88	276.82	11.73	288.70	25.80	126.15
	Net Sales/Income from Operations	4,680.11	19,239.41	10,572.52	23,919.53	19,322.41	42,781.75
2	Segment Results						
	Profit /(Loss) before tax						
	a) Solar Power	(381.45)	28.71	17.44	(352.74)	52.42	87.73
	b) NBFC	1,736.22	16,532.11	9,218.89	18,268.33	16,785.01	31,910.07
	c) Real Estate	(171.59)	285.25	(0.19)	113.66	33.84	229.98
	Total	1,183.17	16,846.07	9,236.13	18,029.25	16,871.27	32,227.78
	Add:1) Other Income net off Other Expenses	6,275.53	7,792.45	2,640.47	14,067.98	8,099.70	17,142.33
	Total Profit Before Tax	7,458.70	24,638.52	11,876.61	32,097.22	24,970.96	49,370.11
3	Segment Assets						
	a) Solar Power	1,280.65	1,731.79	1,806.63	1,280.65	1,806.63	1,750.18
	b) NBFC	3,50,454.61	3,43,579.98	2,77,790.15	3,50,454.61	2,77,790.15	3,01,792.12
	c) Real Estate	15,085.08	14,381.60	11,514.55	15,085.08	11,514.55	14,475.30
	d) Others	13,707.70	7,203.50	7,016.78	13,707.70	7,016.78	7,343.96
	Total	3,80,528.05	3,66,896.88	2,98,128.11	3,80,528.05	2,98,128.11	3,25,361.56
4	Segment Liabilities						
	a) Solar Power	116.57	57.49	50.01	116.57	50.01	58.95
	b) NBFC	61,186.76	61,183.59	56,275.09	61,186.76	56,275.09	58,896.48
	c) Real Estate	1,092.20	948.19	692.61	1,092.20	692.61	1,267.50
	d) Others	4,670.27	800.89	847.92	4,670.27	847.92	1,043.95
	Total	67,065.79	62,990.16	57,865.63	67,065.79	57,865.63	61,266.88

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 Rath

SAURABH RATHI
WHOLE TIME DIRECTOR

Place : RAIPUR
Date :14.11.2024

**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 & Liabilities As At 30th September, 2024

(Rs.in Lakhs)

Particulars	30 September 2024	31 March 2024
	Un-Audited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	5,838.73	578.47
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	1,271.16	1,944.36
d Trade Receivables	317.80	232.52
e Loans	13,880.46	12,580.88
f Investments	3,32,664.09	2,78,957.27
g Other Financial assets	1,498.60	6,921.27
Sub Total	3,55,470.84	3,01,214.76
2) Non Financial Assets		
a Inventories	13,921.81	13,513.87
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	3.84	4.55
d Investment Property	5,312.56	5,403.96
e Property, Plant and Equipment	1,848.44	2,376.21
f Capital work-in-progress	451.49	112.61
g Intangible assets	447.32	447.13
h Other non-financial assets	3,071.75	2,288.49
Sub Total	25,057.21	24,146.82
Total assets	3,80,528.05	3,25,361.58
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	97.54	51.64
(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	3.58	0.33
c Borrowings (Other than Debt Securities)	59,625.37	57,439.45
d Other financial liabilities	1,202.88	1,357.20
Sub Total	60,929.37	58,848.61
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	2,056.57	1,890.37
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	4,079.85	527.89
Sub Total	6,136.42	2,418.26
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	3,13,436.46	2,64,068.90
Equity attributable to Equity Holders of the Company	3,13,462.26	2,64,094.70
Non Controlling Interest	-	-
Total liabilities and equity	3,80,528.05	3,25,361.58

For and on Behalf of Board of Directors

SAURABH RATHI
WHOLE TIME DIRECTOR

Date :14.11.2024

Place : Raipur

**CHHATISGARH INVESTMENTS LIMITED**

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

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STATEMENT OF CONSOLIDATED UN-AUDITED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Particulars	30.09.2024	30.09.2023
Cash Flow from Operating Activities		
Net Profit before Tax for the period	18067.65	15,357.82
Adjustments for :		
Depreciation and Amortization Expense	136.21	158.38
(Profit)/Loss from sale of investment	(3631.63)	(3,082.74)
Net (Gain)/Loss on Financial Instruments	(12298.59)	(8,476.67)
Profit on Sale of Investment in Property	(265.09)	-
Loss on Sale of Assets	426.08	-
Reversal of Provision on Financial Asset	(47.85)	-
Operating Profit before Working Capital Changes	2386.79	3,956.80
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	(85.28)	(69.03)
(Increase)/Decrease Loans(Net)	(1299.58)	(2,114.43)
(Increase)/Decrease Other Financial Assets	5422.67	(2516.59)
(Increase)/Decrease Inventories	(407.94)	(2321.26)
(Increase)/Decrease Other Non-Financial Assets	(783.27)	(163.07)
Increase/(Decrease) Trade Payables	49.15	(19.68)
Increase/(Decrease) Other Financial Liabilities	(154.32)	750.16
Increase/(Decrease) Provisions	29.33	12.09
Increase/(Decrease) Other Non-Financial Liabilities	3551.96	(96.28)
Net cash flow generated from / (used in) Operating Activities before taxes	8709.51	(2,581.30)
Income Taxes Paid	(1873.60)	154.26
Net cash flow generated from / (used in) Operating Activities	6835.90	(2,427.04)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment, investment property,Capital Work in progress	(16.92)	(82.14)
(Purchase)/Sale of Financial Instruments	(2970.65)	(2,968.69)
Net cash (used in)/ provided by Investing Activities	(2987.57)	(3,050.83)
Cash Flow from Financing Activities		
Dividend and Dividend Distribution Tax paid	(774.00)	(11.56)
Increase/(Decrease) in Borrowings	2185.92	5,372.57
Net cash (used in)/ provided by Financing Activities	1411.92	5,361.01
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in Cash and Cash Equivalents	5260.26	(116.86)
Cash and Cash Equivalents at the beginning of the period	578.47	222.99
Cash and Cash Equivalents at the end of the period (Refer Note 3)	5838.73	106.13
Net decrease/ increase in Cash and Cash Equivalents	5260.26	(116.86)

For and on Behalf of Board of Directors


SAURABH RATHI
 WHOLE TIME DIRECTOR

Date :14.11.2024

Place : Raipur

**REVIEW REPORT ON THE UNAUDITED STANDALONE ACCOUNTS OF CHHATISGARH
INVESTMENTS LIMITED FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024**

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

We have reviewed the accompanying statement of unaudited financial results of **Chhatisgarh Investments for the quarter ended 30th September, 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 5th 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 (CG)
Date: 14.11.2024

For, Ajay Sindhwani & Co.
Chartered Accountants
FRN - 015455C

CA. Ajay Kumar
Partner
M. No. 072020
UDIN : 24072020BKAAID9455



REVIEW REPORT ON THE UNAUDITED CONSOLIDATED ACCOUNTS OF CHHATISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30TH SEPTEMBER, 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 30.09.2024 ('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 5th 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 29th 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 Park Pvt. Ltd.

The Statement also includes the unaudited financial results of two subsidiaries, whose financial information reflects total assets of Rs.1641.49 Lakhs, total revenues of Rs. 61.52 Lakhs & Rs. 136.94 Lakhs and total net profits/(loss) after tax of 17.72 Lakhs & Rs. 49.72 Lakhs and total comprehensive income / (loss) of Rs. Nil for the quarter and period ended 30th September, 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. 6406.38 Lakhs and Rs. 14029.57 Lakhs, total comprehensive income/(loss) of (214.56) Lakhs and (184.07) Lakhs for the quarter and period ended 30th September, 2024 respectively, as considered in the statement, in respect of two 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, two 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 two associates, and our report in so far as it relates to the aforesaid two 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.

Further in respect of one of the associates as per the information provided to us by the management that since the carrying amount of investment in it has become negative therefore its further losses will not be considered in the consolidation in current quarter and therefore we express our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures not included in respect of this associate, and our report in so far as it relates to the aforesaid associate, is based solely on above information and therefore we do not provide our opinion in respect of this matter.

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

Place: Raipur (CG)
Date: 14.11.2024

For, Ajay Sindhwani & Co.
Chartered Accountants
FRN - 015455C




CA. Ajay Kumar
Partner
M. No. 072020
UDIN : 24072020BKAAIE6870