



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

9th November, 2023

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

Dear Sir,

Sub: Outcome of Board Meeting held on 9th November, 2023 and Financial Results for quarter ended 30.09.2023

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 the unaudited, standalone and consolidated results (financial and segment wise) for the 2nd quarter 2023-24 ended 30th September, 2023.

The Limited Review Report issued by the Statutory Auditors of the Company on the unaudited standalone and consolidated financial results for the 2nd quarter 2023-24 is also enclosed.

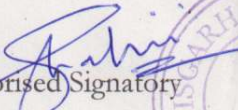
Please also be informed that the meeting started at 12.30 pm and concluded at 3.30 pm.

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.

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, 2023

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited			Unaudited		Audited
1	Revenue from Operations						
	Revenue from Operations	10,538.98	8,712.99	958.97	19,251.98	2,994.65	7,580.93
	Total Revenue from Operations	10,538.98	8,712.99	958.97	19,251.98	2,994.65	7,580.93
2	Other Income	(0.00)	2.34	-	2.34	-	109.51
3	Total Income (1+2)	10,538.98	8,715.33	958.97	19,254.31	2,994.65	7,690.44
4	Expenses						
	a) Finance costs	1,024.31	959.62	643.94	1,983.93	1,338.03	2,893.87
	b) Net Loss/(Gain) on Fair Value Changes	-	-	(787.43)	-	986.16	1,272.30
	c) Impairment on financial instruments/ assets	(40.25)	49.33	-	9.08	23.05	104.48
	d) Purchase of Shares (Held as Stock in Trade)	1,197.35	103.83	-	1,301.18	-	153.86
	e) Project Development Expenses	593.08	1,049.39	137.36	1,642.46	175.69	8,679.50
	f) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(1,308.50)	(1,012.76)	44.78	(2,321.26)	61.28	(8,159.83)
	g) Employee Benefits Expenses	64.45	59.79	62.96	124.23	110.04	243.00
	h) Depreciation & amortization	76.52	77.88	91.84	154.40	187.74	370.25
	i) Others Expenses/(Income)	1,033.89	34.02	287.00	1,067.91	358.77	2,187.47
	Total Expenses	2,640.84	1,321.10	480.45	3,961.94	3,240.76	7,744.89
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	7,898.14	7,394.23	478.51	15,292.37	(246.11)	(54.45)
6	Exceptional Gain/ Loss	18.84	(0.02)	155.52	18.82	155.52	176.15
7	Profit/(Loss) before tax (5+6)	7,916.99	7,394.21	634.03	15,311.19	(90.60)	121.69
8	Tax Expense	1,041.72	150.31	62.18	1,192.04	72.51	-
9	Net Profit/(Loss) for the period (7-8)	6,875.26	7,243.89	571.85	14,119.15	(163.11)	121.69
10	Other Comprehensive income for the year net of tax	685.65	20,625.29	5,853.14	21,310.94	(12,880.27)	(4,759.88)
11	Total Comprehensive income for the period (9+10)	7,560.91	27,869.18	6,424.99	35,430.09	(13,043.38)	(4,638.19)
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	-	-	-	-	-	82,221.75
14	i Earnings per share of Rs 10/- each (not						
	a) Basic	2664.83	2807.71	221.65	5472.54	(63.22)	47.17
	b) Diluted	2664.83	2807.71	221.65	5472.54	(63.22)	47.17

NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 09.11.2023
- The statutory auditors have carried out limited review of the above results.
- 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 : 09.11.2023

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 30,2023

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited			Unaudited		Audited
1	Segment Reveune						
	a) Solar Power	52.73	68.68	64.77	121.42	153.91	308.44
	b) NBFC	10,474.52	8,561.83	520.69	19,036.34	2,352.72	5,809.59
	c) Real Estate	-	70.75	359.13	70.75	459.33	1,262.05
	d) Others	11.73	14.07	14.38	25.80	28.68	310.37
	Total	10,538.98	8,715.33	958.97	19,254.31	2,994.65	7,690.44
	Less :- Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	10,538.98	8,715.33	958.97	19,254.31	2,994.65	7,690.44
2	Segment Results						
	Profit /(Loss) before tax						
	a) Solar Power	17.43	34.98	25.27	52.42	73.33	151.27
	b) NBFC	7,985.75	7,412.93	377.93	15,398.68	(344.02)	(508.24)
	c) Real Estate	(0.19)	34.03	176.86	33.84	222.18	741.75
	Total	8,003.00	7,481.94	580.06	15,484.94	(48.51)	384.78
	Less:1) Other expense net off Other income	(86.01)	(87.73)	53.97	(173.74)	(42.09)	(263.09)
	Total	7,916.99	7,394.21	634.03	15,311.19	(90.60)	121.69
3	Segment Assets						
	a) Solar Power	1,806.63	1,850.96	1,935.24	1,806.63	1,935.24	1,887.23
	b) NBFC	1,55,811.92	1,52,029.63	94,141.56	1,55,811.92	94,141.56	1,14,615.71
	c) Real Estate	11,514.55	11,058.93	7,298.37	11,514.55	7,298.37	9,722.05
	d) Others	6,416.12	7,518.12	7,942.80	6,416.12	7,942.80	7,486.56
	Total	1,75,549.21	1,72,457.64	1,11,317.97	1,75,549.21	1,11,317.97	1,33,711.55
4	Segment Liabilities						
	a) Solar Power	50.01	49.99	57.16	50.01	57.16	76.33
	b) NBFC	56,309.69	60,775.91	36,267.64	56,309.69	36,267.64	50,455.00
	c) Real Estate	692.61	879.27	682.21	692.61	682.21	417.58
	d) Others	830.86	635.74	594.63	830.86	594.63	515.09
	Total	57,883.18	62,340.91	37,601.65	57,883.18	37,601.65	51,464.00

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 : 09.11.2023

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 Asset and Liabilites (Stand Alone)

(Rs. In Lakhs)

Particular	As At 30 Sept, 2023	As At 31 March, 2023
	Unaudited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	68.45	165.84
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	438.32	368.70
d Trade Receivables	186.70	185.50
e Loans	15,951.86	13,837.43
f Investments	1,34,218.15	98,452.10
g Other Financial assets	3,866.31	1,349.72
Sub Total	1,54,729.77	1,14,359.29
2) Non Financial Assets		
a Inventories	11,116.05	8,794.79
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	-	-
d Investment Property	5,287.15	5,251.44
e Property, Plant and Equipment	2,375.23	2,483.20
f Capital work-in-progress	-	-
g Intangible assets	-	-
h Other non-financial assets	2,041.01	2,822.83
Sub total	20,819.44	19,352.26
Total Assets	1,75,549.21	1,33,711.55
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	39.87	66.95
(II) Other Payables		
(i) total outstanding dues of MSME	-	-
(ii) total outstanding dues of creditors other than MSME	-	-
c Borrowings (Other than Debt Securities)	53,123.49	47,749.26
d Other financial liabilities	2,419.31	1,669.15
Sub total	55,582.67	49,485.36
2) Non Financial Liabilities		
a Provisions	2,082.44	1,674.67
b Current tax liabilities (Net)	-	-
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	218.07	303.96
Sub Total	2,300.51	1,978.63
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	1,17,640.24	82,221.75
Total Equity	1,17,666.04	82,247.55
Total liabilities and equity	1,75,549.21	1,33,711.55

For and on Behalf of Board of Directors


SAURABH RATHI
WHOLE TIME DIRECTOR

Date : 09.11.2023
Place : Raipur

CHHATISGARH INVESTMENTS LIMITED

CIN : L67120MH1982PLC331831

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

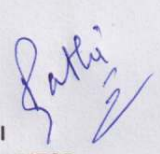
email: cil_rpr@rediffmail.com Ph: 0771-2214212 CIN:L67120MH1982PLC331831

STATEMENT OF STAND ALONE CASH FLOWS FOR THE HALF YEAR ENDED

(Rs. In Lakhs)

	30-09-23	30-09-22
Cash flow from Operating Activities		
Net Profit before Tax for the period	15,311.19	(90.60)
Adjustments for :		
Depreciation and Amortization Expense	154.40	187.74
(Profit)/ Loss from sale of investment	(3,082.74)	550.26
Net (Gain)/Loss on Fair Value Change	(8,473.31)	986.16
Operating Profit before Working Capital Changes	3,909.54	1,633.56
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	(1.2)	265.96
(Increase)/Decrease Loans (Net)	(2,114.43)	(1,404.65)
(Increase)/Decrease Other Financial Assets	(2,516.59)	180.63
(Increase)/Decrease Inventories	(2,321.26)	(1,430.40)
(Increase)/Decrease Other Non-Financial Assets	(179.20)	(363.53)
Increase/(Decrease) Trade Payables	(27.08)	(71.86)
Increase/(Decrease) Other Financial Liabilities	750.16	63.05
Increase/(Decrease) Provisions	12.09	120.92
Increase/(Decrease) Other Non-Financial Liabilities	(85.89)	(129.60)
Net Cash Flow generated from / (used in) in Operating Activities before taxes	(2,573.85)	(1,135.93)
Income Taxes Paid	164.66	(223.86)
Net Cash Flow generated from / (used in) in Operating Activities	(2,409.19)	(1,359.79)
Cash Flow from Investing Activities		
Purchase/Sale of Property, Plant and Equipment, Investment Property, WIP	(82.14)	(628.84)
(Purchase)/ Sale of Financial Instruments	(2,968.68)	5,962.90
Net cash (used in)/ provided by investing activities	(3,050.82)	5,334.07
Cash Flow from Financing Activities		
Dividend and Dividend Distribution Tax paid	(11.61)	(103.20)
Increase/(Decrease) in Borrowings	5,374.22	(3,383.44)
Net cash (used in)/ provided by Financing Activities	5,362.61	(3,486.64)
Effect of exchange differences on translation of foreign currency.		
Net Decrease/ Increase in Cash and Cash Equivalents	(97.40)	487.63
Cash and Cash Equivalents at the beginning of the period	165.84	175.07
Cash and Cash Equivalents at the end of the period (Refer Note 3)	68.45	662.70
Net decrease/ increase in Cash and Cash Equivalents	(97.40)	487.63

For and on Behalf of Board of Directors



SAURABH RATHI
WHOLE TIME DIRECTOR

Date : 09.11.2023

Place : Raipur



PREM CHAND & CO

CHARTERED ACCOUNTANTS

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

REVIEW REPORT ON THE UNAUDITED STANDALONE ACCOUNTS OF CHHATTISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

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

We have reviewed the accompanying unaudited standalone quarterly financial results of Chhattisgarh Investments Limited for the quarter ended 30th September 2023, 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').

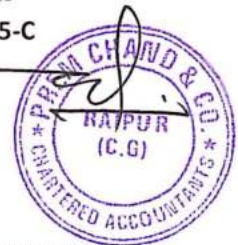
The statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed 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.

For Prem Chand & Co.
Chartered Accountants
Firm Regn.No. 000-275-C


CA. Sanjay Agrawal
(Partner)
M.No. 096775
UDIN : 23096775BGYLKB6929



Place: Raipur
Date: 09.11.2023



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 AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs except per share data)

S.No.	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited			Unaudited		Audited
1	Revenue from Operations						
	a) Revenue from Operations	10,572.53	8747.55	987.50	19320.08	3051.71	7710.41
	Total Revenue from Operations	10,572.53	8,747.55	987.50	19,320.08	3,051.71	7,710.41
2	Other Income	(0.00)	2.34		2.34	-	110.86
3	Total Income (1+2)	10,572.52	8,749.89	987.50	19,322.41	3,051.71	7,821.27
4	Expense						
	a) Finance costs	1,027.57	950.28	640.98	1,977.85	1,333.93	2,886.00
	b) Net Loss/(Gain) on Fair Value Changes	-	-	(788.00)	-	984.85	1,272.59
	c) Impairment on financial instruments/ financial assets	(40.25)	49.33	(0.60)	9.08	23.05	116.06
	d) Cost of Cultivation & Plantation/Disposal	1,197.35	103.83	-	1,301.18	-	153.86
	e) Project Development expenses	593.08	1,049.39	137.37	1,642.46	175.69	8,679.50
	f) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	(1,308.50)	(1,012.76)	44.78	(2,321.26)	61.28	(8,159.83)
	g) Employee Benefits Expenses	66.94	62.29	65.26	129.23	114.64	252.99
	h) Depreciation & amortization	70.56	87.83	93.80	158.38	192.05	378.83
	i) Others Expenses/(Income)	1,043.18	43.31	293.25	1086.48	371.29	2,222.01
	Total Expenses	2,649.92	1,333.49	486.84	3,983.41	3,256.79	7,802.01
5	Profit/(Loss) before exceptional items and tax (3-4)	7,922.61	7,416.39	500.66	15,339.00	(205.07)	19.27
6	Exceptional Gain/(Loss)	18.84	(0.02)	155.20	18.82	155.52	177.49
7	Profit/(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	7,941.45	7,416.37	655.86	15,357.82	(49.56)	196.76
8	Share of Profit/(Loss) of Associates and Joint Ventures accounted for using equity method	3,935.16	5,677.98	5,860.92	9,613.14	10,925.65	20,519.79
9	Profit/(Loss) before tax (7+8)	11,876.61	13,094.36	6,516.78	24,970.96	10,876.09	20,716.55
10	Tax Expense	1,048.33	156.43	68.08	1204.76	83.67	37.46
11	Net Profit/(Loss) for the period (9-10)	10,828.28	12,937.92	6,448.70	23,766.20	10,792.42	20,679.09
12	Other Comprehensive income net of tax	669.44	20,600.59	5,836.55	21,270.03	(12,913.46)	(4,801.95)
13	Total Comprehensive Income for the period (11+12)	11,497.72	33,538.52	12,285.25	45,036.23	(2,121.04)	15,877.14
14	Net Profit/(Loss) attributable to						
	a) Owner of the Company	10,828.28	12,937.92	6,448.70	23,766.20	10,792.42	20,679.09
	b) Non Controlling interest	-	-	-	-	-	-
15	Other Comprehensive income net of tax attributable to						
	a) Owner of the Company	669.44	20,600.59	5,836.55	21,270.03	(12,913.46)	(4,801.95)
	b) Non Controlling interest	-	-	-	-	-	-
16	Total Comprehensive Income attributable to						
	a) Owner of the Company	11,497.72	33,538.52	12,285.25	45,036.23	(2,121.04)	15,877.14
	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	-	-	-	-	-	1,95,212.00
19	Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	4,197.01	5,014.70	2499.50	9211.71	4183.11	8015.15
	b) Diluted	4,197.01	5,014.70	2499.50	9211.71	4183.11	8015.15

- NOTES :-
- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 09.11.2023
 - The Statutory Auditors of the Company have carried out limited review 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.
 - Figures for the quarter ended March 31,2023 represent the difference between the audited figures in respect of the full financial years and the published figures upto nine months of the respective financial years.
 - 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
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited					Audited
Total Income from Operations	10,538.98	8,715.33	958.97	19,254.31	2,994.65	7,690.44
Profit/(Loss) before tax	7,916.99	7,394.21	634.03	15,311.19	(90.60)	121.69
Profit/(Loss) after tax	6,875.26	7,243.89	571.85	14,119.15	(163.11)	121.69

On behalf of Board of Directors

SAURABH RATHI
WHOLE TIME DIRECTOR

Place : RAIPUR
Date : 09.11.2023

**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 30,2023

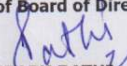
(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited			Unaudited		Audited
1	Segment Reveune						
	a) Solar Power	52.73	68.68	64.77	121.42	153.91	308.44
	b) NBFC	10,508.06	8,596.38	549.22	19,104.44	2,409.79	5,939.07
	c) Real Estate	-	70.75	359.13	70.75	459.33	1,262.05
	d) Others	11.73	14.07	14.38	25.80	28.68	311.72
	Net Sales/ Income from Operations	10,572.52	8,749.89	987.50	19,322.41	3,051.71	7,821.27
2	Segment Results						
	Profit /(Loss) before tax						
	a) Solar Power	17.44	34.98	25.27	52.42	73.33	151.27
	b) NBFC	9,218.89	7,566.11	415.56	16,785.01	(280.26)	(513.27)
	c) Real Estate	(0.19)	34.03	176.86	33.84	222.18	741.75
	Total	9,236.13	7,635.13	617.69	16,871.27	15.25	379.75
	Less:1) Other expense net off Other income	2,640.47	5,459.22	5,899.09	8,099.70	10,860.85	20,336.80
	Total Profit Before Tax	11,876.61	13,094.35	6,516.78	24,970.96	10,876.10	20,716.55
3	Segment Assets						
	a) Solar Power	1,806.63	1,850.96	1,935.24	1,806.63	1,935.24	1,887.23
	b) NBFC	2,77,790.15	2,70,049.23	1,85,232.53	2,77,790.15	1,85,232.53	2,26,971.62
	c) Real Estate	11,514.55	11,058.93	7,298.37	11,514.55	7,298.37	9,722.05
	d) Others	7,016.78	8,118.15	8,568.23	7,016.78	8,568.23	8,107.00
	Total	2,98,128.11	2,91,077.28	2,03,034.36	2,98,128.11	2,03,034.36	2,46,687.90
4	Segment Liabilities						
	a) Solar Power	50.01	49.99	57.16	50.01	57.16	76.33
	b) NBFC	56,275.09	60,726.42	36,294.07	56,275.09	36,294.07	50,415.61
	c) Real Estate	692.61	879.26	682.21	692.61	682.21	417.58
	d) Others	847.92	645.30	613.97	847.92	613.97	540.57
	Total	57,865.63	62,300.97	37,647.41	57,865.64	37,647.41	51,450.09

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 :09.11.2023

**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 30 th September 2023

(Rs.in Lakhs)

Particulars	30 September 2023	31 March 2023
	Unaudited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	106.13	222.99
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	438.32	368.70
d Trade Receivables	280.38	211.35
e Loans	15,951.86	13,837.43
f Investments	2,55,931.69	2,10,590.04
g Other Financial assets	3,868.92	1,352.33
Sub Total	2,76,577.29	2,26,582.85
2) Non Financial Assets		
a Inventories	11,116.05	8,794.79
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	4.91	6.49
d Investment Property	5,426.17	5,393.94
e Biological assets other than bearer plants	-	-
f Property, Plant and Equipment	2,482.72	2,591.19
g Capital work-in-progress	-	-
h Intangible assets	447.13	447.13
k Other non-financial assets	2,073.83	2,871.51
Sub Total	21,550.81	20,105.05
Total assets	2,98,128.11	2,46,687.90
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	39.88	66.95
(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	7.39	-
c Borrowings (Other than Debt Securities)	53,076.73	47,704.16
d Other financial liabilities	2,425.03	1,674.87
Sub Total	55,549.03	49,445.98
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	2,083.45	1,674.67
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	233.16	329.44
Sub Total	2,316.61	2,004.11
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	2,40,236.67	1,95,212.00
Equity attributable to Equity Holders of the Company	2,40,262.47	1,95,237.80
Non Controlling Interest	-	-
Total liabilities and equity	2,98,128.11	2,46,687.90

For and on Behalf of Board of Directors

Date :09.11.2023
Place : Raipur
SAURABH RATHI
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

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

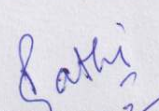
email: cil_rpr@rediffmail.com Ph: 0771-2214212 CIN : L67120MH1982PLC331831

STATEMENT OF CONSOLIDATED UNAUDITED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs in Lakhs)

Particulars	30-09-23	30-09-22
Cash flow from operating activities		
Net Profit before Tax for the period	15357.82	(49.56)
Adjustments for :		
Depreciation and amortization expense	158.38	192.05
(Profit)/Loss from sale of investment	(3082.74)	337.74
Net (gain)/loss on financial instruments	(8476.67)	984.85
Operating Profit before Working Capital Changes	3956.80	1,465.08
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	(69.03)	220.66
(Increase)/Decrease Loans(Net)	(2114.43)	(1,404.65)
(Increase)/Decrease Other Financial Assets	(2516.59)	57.10
(Increase)/Decrease Inventories	(2321.26)	(1430.40)
(Increase)/Decrease Biological Asset	-	-
(Increase)/Decrease Other Non-Financial Assets	(163.07)	(363.53)
Increase/(Decrease) Trade payables	(19.68)	(72.01)
Increase/(Decrease) Other Financial Liabilities	750.16	63.05
Increase/(Decrease) Provisions	12.09	119.13
Increase/(Decrease) Other Non-Financial Liabilities	(96.28)	(136.14)
Net cash flow generated from / (used in) in operating activities before taxes	(2581.30)	(1,481.71)
Income taxes paid	154.26	(254.46)
Net cash flow generated from / (used in) in operating activities	(2427.04)	(1,736.17)
Cash flow from investing activities		
Purchase of property, plant and equipment, investment property, Capital Work in progress	(82.14)	(628.84)
(Purchase)/Sale of financial instruments	(2968.69)	6,192.41
Net cash (used in)/ provided by investing activities	(3050.83)	5,563.57
Cash flow from financing activities		
Dividend and Dividend Distribution Tax paid	(11.56)	(103.20)
Increase/(Decrease) in Borrowings	5372.57	(3,284.99)
Net cash (used in)/ provided by financing activities	5361.01	(3,388.19)
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	(116.86)	439.21
Cash and cash equivalents at the beginning of the period	222.99	263.76
Cash and cash equivalents at the end of the period (Refer Note 3)	106.13	702.97
Net decrease/ increase in cash and cash equivalents	(116.86)	439.21

For and on Behalf of Board of Directors


SAURABH RATHI
WHOLE TIME DIRECTOR

Date :09.11.2023

Place : Raipur



REVIEW REPORT ON THE UNAUDITED CONSOLIDATED ACCOUNTS OF CHHATTISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

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

We have reviewed the accompanying Unaudited Consolidated Quarterly Financial Results of Chhattisgarh 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 30.09.2023 ('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) ComienzoAgri Science Ltd.
- ii) Sarda Energy & Minerals Ltd.
- iii) Sarda Dairy & Food Products Ltd.
- iv) Salasar Real Mart Pvt. Ltd.





PREM CHAND & CO

CHARTERED ACCOUNTANTS

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

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.1514.09Lakhs, total revenues of Rs.40.40Lakhs&Rs. 104.63 Lakhs and total net profits/(loss) after tax of 17.86Lakhs&Rs. 33.90 Lakhs and total comprehensive income / (loss) of Rs. Nil for the quarter and period ended 30thSeptember,2023 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. 3935.16 Lakhs and Rs. 9613.14 Lakhs, total comprehensive income/(loss) of(16.21) Lakhs and (40.90) Lakhs for the quarter and period ended 30thSeptember,2023 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.

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: 09.11.2023

For Prem Chand and Co.
Chartered Accountants
Firm Regn.No. 000-275-C

CA. Sanjay Agrawal
(Partner)
M.No. 096775
UDIN: 23096775BGYLKB6929

