

**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	-	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)	7,898.15	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 DirectorsDate : 09.11.2023
Place : Raipur**SAURABH RATHI**
WHOLE TIME DIRECTOR

**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	<u>Segment Revenue</u>						
	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	<u>Segment Results</u>						
	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	<u>Segment Assets</u>						
	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	<u>Segment Liabilities</u>						
	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**

Date : 09.11.2023

Place : Raipur

**SAURABH RATHI
WHOLE TIME DIRECTOR**

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 Liabilities (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

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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



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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	Expenses						
	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			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

Place : RAIPUR
Date :09.11.2023

SAURABH RATHI
WHOLE TIME DIRECTOR



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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 DIRECTOR

Place : RAIPUR
Date :09.11.2023

**CHHATISGARH INVESTMENTS LIMITED**

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

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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 : RaipurSAURABH RATHI
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

Regd. Office: 73-A Central Auenue ,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