

**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	i Earnings per share of Rs 10/- each (not						
	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

Date : 14.11.2024

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 30,2024

(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 Reveune						
	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

Date : 14.11.2024

Place : Raipur

SAURABH RATHI
WHOLE TIME DIRECTOR

CHHATISGARH INVESTMENTS LIMITED
Regd. Office: 73-A Central Avenue Nagpur, Maharashtra, 440018
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Statement of Asset and Liabilites (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

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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

Date : 14.11.2024

Place : Raipur

SAURABH RATHI

WHOLE TIME DIRECTOR

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STATEMENT OF CONSOLIDATED 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	30.09.2024	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

Place : RAIPUR
Date :14.11.2024**SAURABH RATHI**
WHOLE TIME DIRECTOR

**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 Reveune						
	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

Place : RAIPUR
Date :14.11.2024**SAURABH RATHI**
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

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

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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

Date :14.11.2024

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 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