

**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 & YEAR ENDED MARCH 31,2023**(Rs. in Lakhs except per share data)**

S.No	Particulars	For the Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Unaudited			Audited	Audited
1	Revenue from Operations					
	Revenue from Operations	1,561.83	1,702.51	2,299.25	7,580.93	9,564.71
	Total Revenue from Operations	1,561.83	1,702.51	2,299.25	7,580.93	9,564.71
2	Other Income	109.51	-	(0.05)	109.51	0.73
3	Total Income (1+2)	1,671.34	1,702.51	2,299.20	7,690.44	9,565.44
4	Expenses					
	a) Finance costs	876.18	679.66	567.55	2,893.87	2,688.74
	b) Net Loss/(Gain) on Fair Value Changes	136.52	149.62	-	1,272.30	-
	c) Impairment on financial instruments/ financial assets	54.49	26.94	536.56	104.48	1,108.43
	d) Cost of Cultivation & Plantation/Disposal	-	153.81	299.22	153.86	1,371.47
	e) Project Development Expenses	8,273.26	230.55	47.81	8,679.50	708.59
	f) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	(8,285.50)	64.39	358.34	(8,159.83)	(628.10)
	g) Employee Benefits Expenses	72.55	60.41	55.78	243.00	190.70
	h) Depreciation & amortization	90.71	91.80	98.65	370.25	371.94
	i) Others Expenses/(Income)	118.26	388.55	93.99	2,187.47	286.56
	Total Expenses	1,336.46	1,845.73	2,057.90	7,744.89	6,098.32
5	Profit /(Loss) from operations before exceptional items and tax (3-4)	334.88	(143.22)	241.30	(54.45)	3,467.12
6	Exceptional Gain/ Loss	8.30	12.33	(1.43)	176.15	5.53
7	Profit /(Loss) before tax (5+6)	343.18	(130.89)	239.87	121.69	3,472.66
8	Tax Expense	(154.01)	81.50	(216.08)	-	332.71
9	Net Profit /(Loss) for the period (7-8)	497.19	(212.40)	455.94	121.69	3,139.95
10	Other Comprehensive income for the year net of tax	3,229.67	4,890.72	7,828.43	(4,759.88)	3,005.42
11	Total Comprehensive income for the period (9+10)	3,726.86	4,678.32	8,284.37	(4,638.19)	6,145.37
12	Paid up equity share capital (Eq. shares of Rs.10/- each)	25.80	25.80	25.80	25.80	25.80
13	Other Equity excluding revaluation reserve	-	-	-	82,221.75	86,837.11
14	i Earnings per share of Rs 10/- each (not annualised)					
	a) Basic	192.71	(82.32)	176.72	47.17	1217.03
	b) Diluted	192.71	(82.32)	176.72	47.17	1217.03

NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 29.05.2023
- The statutory auditors have carried out audit of the above results.
- The board of directors of the company recommended dividend of Rs.4.50 per share i.e. 45% for the year ended March 31,2023.
- Record Date has been fixed as 25.08.2023 for the purpose of ascertaining names of the share holders entitled for dividend for FY 2022-23
- Figures for the quarter ended March 31,2023 and March 31,2022 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.
- Exceptional Gain/Loss includes dividend income of Rs. 147.88 Lacs pertaining to previous year.

On behalf of Board of DirectorsPlace : RAIPUR
Date : 29.05.2023**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 & YEAR ENDED MARCH 31,2023**(Rs. in Lakhs)**

S.No	Particulars	For the Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Unaudited			Audited	Audited
1	Segment Reveune					
	a) Agriculture	4.04	27.70	704.16	60.42	1,781.05
	b) Solar Power	76.34	78.19	102.32	308.44	363.80
	c) NBFC	1,259.70	875.22	1,344.70	5,809.59	7,122.82
	d) Real Estate	221.75	580.97	-	1,262.05	148.50
	e) Others	109.51	140.43	148.02	249.95	149.27
	Total	1,671.34	1,702.51	2,299.20	7,690.44	9,565.44
	Less :- Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	1,671.34	1,702.51	2,299.20	7,690.44	9,565.44
2	Segment Results					
	Profit /(Loss) before tax					
	a) Agriculture	(30.79)	0.81	(92.67)	(68.98)	70.89
	b) Solar Power	42.76	35.19	60.86	151.27	203.39
	c) NBFC	201.56	(365.78)	194.58	(508.24)	3,157.02
	d) Real Estate	233.73	285.83	-	741.75	74.77
	Total	447.27	(43.96)	162.77	315.80	3,506.07
	Less: 1) Other expense net off Other income	(104.09)	(86.93)	77.10	(194.11)	(33.41)
	Total	343.17	(130.89)	239.87	121.69	3,472.66
3	Segment Assets					
	a) Agriculture	875.83	899.78	1,377.47	875.83	1,377.47
	b) Solar Power	1,887.23	1,918.97	2,032.25	1,887.23	2,032.25
	c) NBFC	1,14,615.71	1,05,784.56	1,13,069.36	1,14,615.71	1,13,069.36
	d) Real Estate	9,722.05	7,674.53	5,783.07	9,722.05	5,783.07
	e) Others	6,610.73	6,567.58	5,603.34	6,610.73	5,603.34
	Total	1,33,711.55	1,22,845.43	1,27,865.49	1,33,711.55	1,27,865.49
4	Segment Liabilities					
	a) Agriculture	5.19	97.55	144.37	5.19	144.37
	b) Solar Power	76.33	86.25	34.68	76.33	34.68
	c) NBFC	50,455.00	43,257.39	39,981.42	50,455.00	39,981.42
	d) Real Estate	417.58	464.42	357.05	417.58	357.05
	e) Others	509.90	419.12	485.06	509.90	485.06
	Total	51,464.00	44,324.73	41,002.58	51,464.00	41,002.58

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

Place : RAIPUR
Date : 29.05.2023**SAURABH RATHI**
WHOLE TIME DIRECTOR



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Statement of Asset and Liabilities (Stand Alone)

(Fig in Lakhs)

Particular	31 March 2023	31 March 2022
	Audited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	165.84	175.07
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	368.70	-
d Trade Receivables	185.50	441.26
e Loans	13,837.43	9,367.69
f Investments	98,452.10	1,02,192.28
g Other Financial assets	1,349.72	484.81
Sub Total	1,14,359.29	1,12,661.09
2) Non Financial Assets		
a Inventories	8,794.79	5,863.81
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	-	-
d Investment Property	1,384.61	1,466.96
e Biological assets other than bearer plants	-	-
f Property, Plant and Equipment	6,350.03	5,990.51
g Capital work-in-progress	-	-
h Intangible assets	-	-
k Other non-financial assets	2,822.83	1,883.10
Sub total	19,352.26	15,204.39
Total Assets	1,33,711.55	1,27,865.48
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
a Derivative financial instruments	-	-
b Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	66.95	230.16
(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	-	-
c Borrowings (Other than Debt Securities)	47,749.26	37,542.39
d Other financial liabilities	1,669.15	1,387.25
Sub total	49,485.36	39,159.81
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	1,674.67	1,574.10
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	303.96	268.67
Sub Total	1,978.63	1,842.77
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	82,221.75	86,837.11
Total Equity	82,247.55	86,862.91
Total liabilities and equity	1,33,711.55	1,27,865.48

For and on Behalf of Board of Directors

SAURABH RATHI
WHOLE TIME DIRECTOR

Date : 29.05.2023

Place : Raipur

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STATEMENT OF STAND ALONE AUDITED CASH FLOWS FOR YEAR ENDED MARCH 31,2023

Rs. In Lakhs

Particular	31.03.2023	31.03.2022
Cash flow from operating activities		
Net Profit before Tax for the period	121.69	3,472.66
Adjustments for :		
Depreciation and amortization expense	370.25	371.94
Net (gain)/loss on Fair Value Change	1,272.30	(1,735.11)
Operating Profit before Working Capital Changes	1,764.24	2,109.48
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	255.75	87.33
(Increase)/Decrease Loans(Net)	(4,469.74)	(799.71)
(Increase)/Decrease Other Financial Assets	(864.91)	114.47
(Increase)/Decrease Inventories	(2,930.98)	(1,546.24)
(Increase)/Decrease Biological Asset	-	6.76
(Increase)/Decrease Other Non-Financial Assets	(511.19)	(108.17)
Increase/(Decrease) Trade payables	(163.21)	(10.05)
Increase/(Decrease) Other Financial Liabilities	281.90	425.12
Increase/(Decrease) Provisions	105.82	217.70
Increase/(Decrease) Other Non-Financial Liabilities	35.30	75.03
Net cash flow generated from / (used in) in operating activities before taxes	(6,497.03)	571.72
Income taxes paid	(302.50)	(1,313.78)
Net cash flow generated from / (used in) in operating activities	(6,799.53)	(742.06)
Cash flow from investing activities		
(Purchase)/Sale of property, plant and equipment, investment property	(647.41)	(120.83)
(Purchase)/Sale of financial instruments	(2,665.96)	(3,764.36)
Net cash (used in)/ provided by investing activities	(3,313.37)	(3,885.19)
Cash flow from financing activities		
Dividend and Dividend Distribution Tax paid	(103.20)	(25.80)
Increase/(Decrease) in Borrowings	10,206.87	4,774.71
Net cash (used in)/ provided by financing activities	10,103.67	4,748.91
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	(9.23)	121.66
Cash and cash equivalents at the beginning of the period	175.07	53.41
Cash and cash equivalents at the end of the period	165.84	175.07
Net decrease/ increase in cash and cash equivalents	(9.23)	121.66

For and on Behalf of Board of Directors

SAURABH RATHI
WHOLE TIME DIRECTOR

Date : 29.05.2023

Place : Raipur



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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED MARCH 31,2023

(Rs. in Lakhs except per share data)

S.No.	Particulars	For the Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Unaudited			Audited	Audited
1	Revenue from Operations					
	a) Revenue from Operations	1,605.70	1731.05	2329.85	7710.41	9681.84
	Total Revenue from Operations	1,605.70	1,731.05	2,329.85	7,710.41	9,681.84
2	Other Income	110.86	-	(0.05)	110.86	0.73
3	Total Income (1+2)	1,716.57	1,731.05	2,329.80	7,821.27	9,682.57
4	Expense					
	a) Finance costs	880.91	671.15	562.51	2,886.00	2684.20
	b) Net Loss/(Gain) on Fair Value Changes	137.37	150.37	-	1,272.59	-
	c) Impairment on financial instruments/ financial assets	66.07	26.94	538.95	116.06	1,110.83
	d) Cost of Cultivation & Plantation/Disposal	-	153.81	299.22	153.86	1371.47
	e) Project Development expenses	8,273.26	230.55	47.81	8,679.50	708.59
	Changes in Inventories of finished goods, stock-in- trade and					
	f) work-in- progress	(8,285.50)	64.39	358.35	(8,159.83)	(628.10)
	g) Employee Benefits Expenses	75.63	62.72	58.43	252.99	199.90
	h) Depreciation & amortization	92.82	93.96	100.73	378.83	381.31
	i) Others Expenses/(Income)	134.09	394.73	107.94	2,222.01	311.67
	Total Expenses	1,374.66	1,848.62	2,073.93	7,802.01	6,139.86
5	Profit /(Loss) before exceptional items and tax (3-4)	341.91	(117.57)	255.88	19.27	3,542.72
6	Exceptional Gain /(Loss)	9.64	12.33	(0.15)	177.49	6.81
7	Profit /(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	351.55	(105.24)	255.73	196.76	3,549.53
8	Share of Profit / (Loss) of Associates and Joint Ventures accounted for using equity method	4,658.43	4,935.70	7,501.81	20,519.79	28,469.43
9	Profit /(Loss) before tax (7+8)	5,009.98	4,830.47	7,757.53	20,716.54	32,018.95
10	Tax Expense	(173.72)	127.51	(210.05)	37.46	353.80
11	Net Profit /(Loss) for the period (9-10)	5,183.70	4,702.95	7,967.59	20,679.08	31,665.16
12	Other Comprehensive income net of tax	3,215.90	4,895.62	7,801.86	(4,801.95)	3,007.73
13	Total Comprehensive Income for the period (11+12)	8,399.60	9,598.57	15,769.45	15,877.13	34,672.89
14	Net Profit/(Loss) attributable to					
	a) Owner of the Company	5,183.70	4,702.95	7,967.59	20,679.08	31,665.16
	b) Non Controlling interest	-	-	-	-	-
15	Other Comprehensive income net of tax attributable to					
	a) Owner of the Company	3,215.90	4,895.62	7,801.86	(4,801.95)	3,007.73
	b) Non Controlling interest	-	-	-	-	-
16	Total Comprehensive Income attributable to					
	a) Owner of the Company	8,399.60	9,598.57	15,769.45	15,877.13	34,672.89
	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
18	Other Equity exculding revaluation reserve	-	-	-	1,95,212.00	1,67,585.39
19	Earnings per share of Rs 10/- each (not annualised)					
	a) Basic	2,009.19	1,822.85	3088.21	8015.15	12273.32
	b) Diluted	2,009.19	1,822.85	3088.21	8015.15	12273.32

NOTES :-

- 1 The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 29.05.2023
- 2 The Statutory Auditors of the Company have audit of the aforesaid results.
- 3 The Board of Directors of the Company recommended dividend of Rs.4.50 per share i.e. 45% for the year ended March,2023.
- 4 Record date has been fixed as 25.08.2023 for the purpose of ascertaining names of the share holders entitled for dividend for F.Y. 2022-23.
- 5 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.
- 6 Exceptional Gain/Loss includes dividend income of Rs. 147.88 Lacs pertaining to previous year.
- 7 Figures for the quarter ended March 31,2023 and March 31,2022 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.
- 8 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
The key standalone financial results are given below :

Particulars	For the Quarter Ended			Year Ended	
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	Unaudited			Audited	Audited
Total Income from Operations	1,671.34	1,702.51	2,299.20	7,690.44	9,565.44
Profit/(Loss) before tax	343.18	(130.89)	239.87	121.69	3,472.66
Profit/(Loss) after tax	497.19	(212.40)	455.94	121.69	3,139.95

On behalf of Board of Directors

Place : RAIPUR
Date :29.05.2023**SAURABH RATHI**
WHOLE TIME DIRECTOR



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CONSOLIDATED SEGEMENT WISE REVENUE,RESULT , ASSETS & LIABILITIES FOR THE QUARTER /YEAR ENDED MARCH 31,2023

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Unaudited			Audited	Audited
1	Segment Reveune					
	a) Agriculture	4.04	27.70	704.16	60.42	1,781.05
	b) Solar Power	76.34	78.19	102.31	308.44	363.80
	c) NBFC	1,303.58	903.75	1,375.31	5,939.07	7,239.95
	d) Real Estate	221.75	580.97	-	1,262.05	148.50
	e) Others	110.86	140.44	148.02	251.30	149.27
	Net Sales/Income from Operations	1,716.57	1,731.05	2,329.80	7,821.27	9,682.57
2	Segment Results					
	Profit /(Loss) before tax					
	a) Agriculture	(30.79)	0.81	(92.67)	(68.98)	70.89
	b) Solar Power	42.75	35.19	60.86	151.27	203.39
	c) NBFC	100.42	(333.43)	362.93	(513.27)	3,277.06
	d) Real Estate	233.73	285.84	-	741.75	74.77
	Total	346.11	(11.59)	331.12	310.77	3,626.11
	Less:1) Other expense net off Other income	4,663.86	4,842.06	7,426.41	20,405.77	28,392.84
	Total Profit Before Tax	5,009.98	4,830.46	7,757.53	20,716.54	32,018.95
3	Segment Assets					
	a) Agriculture	875.83	899.77	1,377.47	875.83	1,377.47
	b) Solar Power	1,887.23	1,918.97	2,032.25	1,887.23	2,032.25
	c) NBFC	2,26,971.62	2,01,818.52	1,93,175.66	2,26,971.62	1,93,175.66
	d) Real Estate	9,722.05	7,674.53	5,783.07	9,722.05	5,783.07
	e) Others	7,231.16	7,163.01	6,199.32	7,231.16	6,199.32
	Total	2,46,687.89	2,19,474.80	2,08,567.77	2,46,687.89	2,08,567.77
4	Segment Liabilities					
	a) Agriculture	5.19	97.55	144.37	5.19	144.37
	b) Solar Power	76.33	86.25	34.68	76.33	34.68
	c) NBFC	50,415.61	43,272.99	39,909.40	50,415.61	39,909.40
	d) Real Estate	417.58	464.42	357.05	417.58	357.05
	e) Others	535.38	442.02	511.08	535.38	511.08
	Total	51,450.09	44,363.23	40,956.58	51,450.09	40,956.58

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

Place : RAIPUR
Date :29.05.2023

SAURABH RATHI
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

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Consolidated Statement of Assest & Liabilities as on 31st March, 2023**(Rs.in Lakhs)**

Particular	31 March 2023	31 March 2022
	Audited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	222.98	263.76
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	368.70	-
d Trade Receivables	211.35	490.53
e Loans	13.837.43	9,367.69
f Investments	2,10,590.04	1,82,131.34
g Other Financial assets	1,352.33	368.00
Sub Total	2,26,582.84	1,92,621.32
2) Non Financial Assets		
a Inventories	8,794.79	5,863.81
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	6.49	5.03
d Investment Property	1,527.11	1,616.76
e Biological assets other than bearer plants	-	-
f Property, Plant and Equipment	6,458.02	6,099.79
g Capital work-in-progress	-	-
h Intangible assets	447.13	447.13
k Other non-financial assets	2,871.51	1,913.92
Sub Total	20,105.06	15,946.44
Total assets	2,46,687.90	2,08,567.77
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	66.95	230.32
(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	-	-
c Borrowings (Other than Debt Securities)	47,704.16	37,464.66
d Other financial liabilities	1,674.87	1,392.98
Sub Total	49,445.98	39,087.95
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	1,674.67	1,574.10
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	329.44	294.53
Sub Total	2,004.11	1,868.63
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	1,95,212.00	1,67,585.39
Equity attributable to Equity Holders of the Company	1,95,237.80	1,67,611.19
Non Controlling Interest	-	-
Total liabilities and equity	2,46,687.90	2,08,567.77

For and on Behalf of Board of Directors

Saurabh Rathi
Whole Time Director

Date :29.05.2023

Place : Raipur

**CHHATISGARH INVESTMENTS LIMITED**

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

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

STATEMENT OF CONSOLIDATED AUDITEDE CASH FLOWS FOR THE YEAR ENDED 31ST MARCH ,2023**(Rs in Lakhs)**

Particulars	31-03-23	31-03-22
Cash flow from operating activities		
Net Profit before Tax for the period	196.76	3,549.53
Adjustments for :		
Depreciation and amortization expense	378.83	381.31
Net (gain)/loss on financial instruments	1272.59	(1,738.11)
Operating Profit before Working Capital Changes	1848.18	2,192.73
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	279.18	157.73
(Increase)/Decrease Loans(Net)	(4469.74)	(799.71)
(Increase)/Decrease Other Financial Assets	(984.33)	117.56
(Increase)/Decrease Inventories	(2930.98)	(1,546.24)
(Increase)/Decrease Biological Asset	0.00	6.76
(Increase)/Decrease Other Non-Financial Assets	(531.94)	(107.87)
Increase/(Decrease) Trade payables	(163.37)	(12.58)
Increase/(Decrease) Other Financial Liabilities	281.90	425.12
Increase/(Decrease) Provisions	105.82	286.59
Increase/(Decrease) Other Non-Financial Liabilities	34.92	82.73
Net cash flow generated from / (used in) in operating activities before taxes	(6530.37)	802.82
Income taxes paid	(338.51)	(1,319.87)
Net cash flow generated from / (used in) in operating activities	(6868.88)	(517.05)
Cash flow from investing activities		
Purchase of property, plant and equipment, investment property,Capital Work in progress	(647.41)	(120.83)
(Purchase)/Sale of financial instruments	(2660.79)	(3,867.49)
Net cash (used in)/ provided by investing activities	(3308.20)	(3,988.32)
Cash flow from financing activities		
Dividend and Dividend Distribution Tax paid	(103.20)	(25.80)
Increase/(Decrease) in Borrowings	10239.50	4,717.65
Net cash (used in)/ provided by financing activities	10136.30	4,691.85
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	(40.78)	186.48
Cash and cash equivalents at the beginning of the period	263.76	77.28
Cash and cash equivalents at the end of the period (Refer Note 3)	222.98	263.76
Net decrease/ increase in cash and cash equivalents	(40.78)	186.48

For and on Behalf of Board of Directors

Saurabh Rathi
Whole Time Director

Date :29.05.2023

Place : Raipur