

**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 YEAR ENDED MARCH 31,2024

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Year Ended	
		31.03.2024	31.12.23	31.03.2023	31.03.2024	31.03.2023
		Unaudited			Audited	
1	Revenue from Operations					
	Revenue from Operations	6,995.27	12,276.64	1,561.83	38,523.88	7,580.93
	Total Revenue from Operations	6,995.27	12,276.64	1,561.83	38,523.88	7,580.93
2	Other Income	76.46	0.43	109.51	79.22	109.51
3	Total Income (1+2)	7,071.72	12,277.07	1,671.34	38,603.10	7,690.44
4	Expenses					
	a) Finance Costs	688.79	1,128.08	876.18	3,800.80	2,893.87
	b) Net Loss/(Gain) on Fair Value Changes	-	-	136.52	-	1,272.30
	c) Impairment on Financial Instruments/ Assets	13.05	(0.06)	54.49	22.07	104.48
	d) Cost of Cultivation/ Disposal	-	-	-	-	153.86
	e) Purchase of Stock -n-Trade	619.48	666.34	-	2,587.00	-
	f) Project Development Expenses	1,186.55	1,624.92	8,273.26	4,453.93	8,679.50
	g) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(975.19)	(1,422.63)	(8,285.50)	(4,719.08)	(8,159.83)
	h) Employee Benefits Expenses	74.52	90.41	72.55	289.17	243.00
	i) Depreciation & Amortization	83.54	69.37	90.71	307.31	370.25
	j) Others Expenses/(Income)	3,201.31	46.29	118.26	4,315.51	2,187.47
	Total Expenses	4,892.06	2,202.72	1,336.47	11,056.72	7,744.89
5	Profit /(Loss) from operations before exceptional items and tax (3-4)	2,179.67	10,074.35	334.88	27,546.39	(54.45)
6	Exceptional Gain/ Loss	7.72	(6.40)	8.30	20.14	176.15
7	Profit /(Loss) Before Tax (5+6)	2,187.39	10,067.95	343.17	27,566.53	121.69
8	Tax Expense	236.48	455.28	(154.01)	1,883.80	-
9	Net Profit /(Loss) for the period (7-8)	1,950.90	9,612.67	497.19	25,682.73	121.69
10	Other Comprehensive Income for the year net of tax	(2,892.66)	1,213.34	3,229.67	19,631.63	(4,759.88)
11	Total Comprehensive Income for the period (9+10)	(941.75)	10,826.01	3,726.86	45,314.36	(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
13	Other Equity excluding revaluation reserve	-	-	-	1.28	0.82
14	i Earnings per share of Rs 10/- each (not annualised)					
	a) Basic	756.16	3725.84	192.71	9954.55	47.17
	b) Diluted	756.16	3725.84	192.71	9954.55	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 28.05.2024
- The statutory auditors have carried out audit of the above results.
- The board of directors of the company recommended dividend of Rs.300/- per share i.e. 3000% for the year ended March 31,2024, subject to approval of the members in ensuing Annual General Meeting.
- 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.
- Figures for the quarter ended March 31,2024 and 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.

On behalf of Board of DirectorsDate : 28.05.2024
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 YEAR ENDED MARCH 31,2024

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited			Audited	
1	<u>Segment Revenue</u>					
	a) Solar Power	54.62	54.25	76.34	230.30	308.44
	b) NBFC	6,568.16	12,170.35	1,259.70	37,774.85	5,809.59
	c) Real Estate	360.75	40.30	221.75	471.80	1,262.05
	d) Others	88.19	12.16	113.55	126.16	310.37
	Total	7,071.72	12,277.07	1,671.34	38,603.10	7,690.44
	Less :- Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	7,071.72	12,277.07	1,671.34	38,603.10	7,690.44
2	<u>Segment Results</u>					
	Profit /(Loss) before tax					
	a) Solar Power	9.75	20.57	42.76	81.22	151.27
	b) NBFC	2,200.20	10,150.87	201.56	27,749.75	(508.24)
	c) Real Estate	175.22	20.75	233.73	229.81	741.75
	Total	2,385.17	10,192.19	478.05	28,060.79	384.78
	Less:1) Other expense net off Other income	(197.78)	(124.24)	(134.88)	(494.25)	(263.09)
	Total	2,187.39	10,067.95	343.17	27,566.53	121.69
3	<u>Segment Assets</u>					
	a) Solar Power	1,751.20	1,779.57	1,887.23	1,751.20	1,887.23
	b) NBFC	1,65,546.70	1,63,520.98	1,14,615.71	1,65,546.70	1,14,615.71
	c) Real Estate	14,626.02	13,424.32	9,722.05	14,626.02	9,722.05
	d) Others	6,783.95	6,277.38	7,486.56	6,783.95	7,486.56
	Total	1,88,707.88	1,85,002.23	1,33,711.55	1,88,707.88	1,33,711.55
4	<u>Segment Liabilities</u>					
	a) Solar Power	58.95	50.59	76.33	58.95	76.33
	b) NBFC	58,818.65	54,981.50	50,455.00	58,818.65	50,455.00
	c) Real Estate	1,267.66	768.58	417.58	1,267.66	417.58
	d) Others	1,012.32	709.51	515.09	1,012.32	515.09
	Total	61,157.58	56,510.19	51,464.00	61,157.58	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 DirectorsDate : 28.05.2024
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 Asset and Liabilites (Stand Alone)

(Rs. In Lakhs)

Particular	As at 31 March, 2024	As At 31 March, 2023
	Unaudited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	432.66	165.84
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	1,944.36	368.70
d Trade Receivables	204.67	185.50
e Loans	12,580.88	13,837.43
f Investments	1,43,061.92	98,452.10
g Other Financial assets	7,042.18	1,373.95
Sub Total	1,65,266.67	1,14,383.53
2) Non Financial Assets		
a Inventories	13,513.87	8,794.79
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	-	-
d Investment Property	5,268.42	5,251.44
e Property, Plant and Equipment	2,269.28	2,483.20
f Capital work-in-progress	112.61	-
g Intangible assets	-	-
h Other non-financial assets	2,277.03	2,798.59
Sub total	23,441.21	19,328.03
Total Assets	1,88,707.88	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	51.64	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)	57,367.67	47,749.26
d Other financial liabilities	1,351.48	1,669.15
Sub total	58,770.79	49,485.36
2) Non Financial Liabilities		
a Provisions	1,890.37	1,674.67
b Current tax liabilities (Net)	-	-
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	496.42	303.96
Sub Total	2,386.79	1,978.63
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	1,27,524.50	82,221.75
Total Equity	1,27,550.30	82,247.55
Total liabilities and equity	1,88,707.88	1,33,711.55

For and on Behalf of Board of Directors

Date : 28.05.2024
Place : Raipur

SAURABH RATHI
WHOLE TIME DIRECTOR

CHHATISGARH INVESTMENTS LIMITED

CIN : L67120MH1982PLC331831

STATEMENT OF STAND ALONE CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs. in Lakhs)

	31-03-24	31-03-23
	Audited	Audited
Cash Flow from Operating Activities		
Net Profit Before Tax for the period	27,566.53	121.69
Adjustments for :		-
Depreciation and Amortization Expense	307.31	370.25
(Profit)/ Loss from sale of investment	(6,900.44)	-
Net (Gain)/Loss on Fair Value Change	(12,510.10)	1,272.30
Reversal of Provision on Financial Asset	(4,885.59)	(679.43)
Operating Profit Before Working Capital Changes	3,577.71	1,084.81
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade Receivables	(19.17)	255.75
(Increase)/Decrease Loans (Net)	1,256.55	(4,469.74)
(Increase)/Decrease Other Financial Assets	(5,668.23)	(864.91)
(Increase)/Decrease Inventories	(4,719.08)	(2,930.98)
(Increase)/Decrease Other Non-Financial Assets	(439.45)	(511.19)
Increase/(Decrease) Trade Payables	(15.31)	(163.21)
Increase/(Decrease) Other Financial Liabilities	(317.67)	281.90
Increase/(Decrease) Provisions	31.01	105.82
Increase/(Decrease) Other Non-Financial Liabilities	192.46	35.30
Net Cash Flow Generated from / (used in) in Operating Activities before taxes	(6,121.18)	(7,176.46)
Income Taxes (Paid) / Refunded	(887.96)	(302.50)
Net Cash Flow Generated from / (used in) in Operating Activities	(7,009.14)	(7,478.96)
Cash Flow from Investing Activities		
Purchase/Sale of Property, Plant and Equipment, Investment Property, WIP	(222.98)	(647.41)
(Purchase)/ Sale of Financial Instruments	(2,107.86)	(1,986.53)
Net cash (used in)/ provided by Investing Activities	(2,330.84)	(2,633.94)
Cash Flow from Financing Activities		
Dividend and Dividend Distribution Tax paid	(11.61)	(103.20)
Increase/(Decrease) in Borrowings	9,618.41	10,206.87
Net cash (used in)/ provided by financing activities	9,606.80	10,103.67
Effect of exchange differences on translation of foreign currency.		
Net decrease/ increase in cash and cash equivalents	266.82	(9.23)
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)	432.66	165.84
Net decrease/ increase in cash and cash equivalents	266.82	(9.23)

For and on Behalf of Board of Directors

Date : 28.05.2024

Place : Raipur

Saurabh Rathi
Wholetime Director

**CHHATISGARH INVESTMENTS LIMITED**

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

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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31 ,2024

(Rs. in Lakhs except per share data)

S.No.	Particulars	For the Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited			Audited	
1	Revenue from Operations					
	a) Revenue from Operations	7,071.65	16,317.20	1,605.70	42,708.93	7,710.41
	Total Revenue from Operations	7,071.65	16,317.20	1,605.70	42,708.93	7,710.41
2	Other Income	76.46	0.43	110.86	79.22	110.86
3	Total Income (1+2)	7,148.11	16,317.63	1,716.56	42,788.15	7,821.27
4	Expenses					
	a) Finance costs	685.72	1,124.95	880.91	3,788.52	2,886.00
	b) Net Loss/(Gain) on Fair Value Changes	-	-	137.37	-	1,272.59
	c) Impairment on financial instruments/ financial assets	13.05	(0.06)	66.07	22.07	116.06
	d) Cost of Cultivation & Plantation/Disposal	-	-	-	-	153.86
	e) Purchase of Shares	619.48	666.34	-	2,587.00	-
	f) Project Development expenses	1,186.54	1,624.92	8,273.26	4,453.93	8,679.50
	g) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	(975.19)	(1,422.63)	(8,285.50)	(4,719.08)	(8,159.83)
	h) Employee Benefits Expenses	81.18	92.91	75.63	303.32	252.99
	i) Depreciation & amortization	85.53	71.37	92.82	315.28	378.83
	j) Others Expenses/(Income)	3,209.41	55.57	134.09	4351.47	2,222.01
	Total Expenses	4,905.71	2,213.37	1,374.65	11,102.50	7,802.01
5	Profit /(Loss) before exceptional items and tax (3-4)	2,242.40	14,104.26	341.91	31,685.65	19.27
6	Exceptional Gain /(Loss)	7.72	(6.40)	9.64	20.14	177.49
7	Profit /(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	2,250.12	14,097.85	351.55	31,705.79	196.76
8	Share of Profit / (Loss) of Associates and Joint Ventures accounted for using equity method	3,518.72	4,532.46	4,658.43	17,664.32	20,519.79
9	Profit /(Loss) before tax (7+8)	5,768.84	18,630.31	5,009.98	49,370.11	20,716.55
10	Tax Expense	242.66	462.41	(173.72)	1909.84	37.46
11	Net Profit / (Loss) for the period (9-10)	5,526.18	18,167.90	5,183.70	47,460.27	20,679.09
12	Other Comprehensive income net of tax	(2,557.70)	1,190.96	3,215.90	19,903.30	(4,801.95)
13	Total Comprehensive Income for the period (11+12)	2,968.48	19,358.86	8,399.60	67,363.57	15,877.14
14	Net Profit/(Loss) attributable to					
	a) Owner of the Company	5,526.18	18,167.90	5,183.70	47,460.27	20,679.09
	b) Non Controlling interest	-	-	-	-	-
15	Other Comprehensive income net of tax attributable to					
	a) Owner of the Company	(2,557.70)	1,190.96	3,215.90	19,903.30	(4,801.95)
	b) Non Controlling interest	-	-	-	-	-
16	Total Comprehensive Income attributable to					
	a) Owner of the Company	2,968.48	19,358.86	8,399.60	67,363.57	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
18	Other Equity excluding revaluation reserve	-	-	-	2,64,068.89	1,95,212.00
19	Earnings per share of Rs 10/- each (not annualised)					
	a) Basic	2,141.93	7,041.82	2009.19	18395.45	8015.15
	b) Diluted	2,141.93	7,041.82	2009.19	18395.45	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 28.05.2024
- The Statutory Auditors of the Company have carried out audit of the aforesaid results.
- The Board of Directors of the Company recommended dividend of Rs.300/- per share i.e. 3000% for the year ended 31st March,2024 subject to approval of the members in ensuring Annual General meeting.
- 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 31,2024 and 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			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Unaudited			Audited	
Total Income from Operations	7,071.72	12,277.07	1,671.34	38,603.10	7,690.44
Profit/(Loss) before tax	2,187.39	10,067.95	343.17	27,566.53	121.69
Profit/(Loss) after tax	1,819.80	9,612.67	497.19	25,551.63	121.69

On behalf of Board of Directors

Place : RAIPUR
Date :28.05.2024**SAURABH RATHI**
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

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CONSOLIDATED SEGEMENT WISE REVENUE, RESULT, ASSETS & LIABILITIES FOR THE QUARTER AND YEAR ENDED MARCH 31,2024

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited			Audited	
1	Segment Reveune					
	a) Solar Power	54.63	54.25	76.34	230.30	308.44
	b) NBFC	2,641.01	16,210.91	1,303.58	37,956.37	5,939.07
	c) Real Estate	360.75	40.30	221.75	471.80	1,262.05
	d) Others	88.19	12.16	114.89	126.15	311.72
	Net Sales/Income from Operations	3,144.58	16,317.63	1,716.56	38,784.62	7,821.27
2	Segment Results					
	Profit /(Loss) before tax					
	a) Solar Power	16.25	20.58	42.75	87.73	151.27
	b) NBFC	-1,753.23	12,903.95	100.42	27,935.72	(513.27)
	c) Real Estate	175.39	20.75	233.73	229.98	741.75
	Total	(1,561.59)	12,945.27	376.90	28,253.43	379.75
	Less:1) Other expense net off Other income	3,326.90	5,685.04	4,633.08	17,113.15	20,336.80
	Total Profit Before Tax	1,765.31	18,630.31	5,009.98	45,366.58	20,716.55
3	Segment Assets					
	a) Solar Power	1,750.18	1,779.57	1,887.23	1,750.18	1,887.23
	b) NBFC	3,01,839.65	2,95,821.24	2,26,971.62	3,01,839.65	2,26,971.62
	c) Real Estate	14,475.30	13,424.32	9,722.05	14,475.30	9,722.05
	d) Others	7,343.96	6,878.49	8,107.00	7,343.96	8,107.00
	Total	3,25,409.10	3,17,903.62	2,46,687.90	3,25,409.10	2,46,687.90
4	Segment Liabilities					
	a) Solar Power	58.95	50.59	76.33	58.95	76.33
	b) NBFC	58,896.48	54,814.08	50,415.61	58,896.48	50,415.61
	c) Real Estate	1,267.50	768.58	417.58	1,267.50	417.58
	d) Others	1,043.95	736.80	540.57	1,043.95	540.57
	Total	61,266.88	56,370.05	51,450.09	61,266.88	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

Place : RAIPUR
Date :28.05.2024**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 31st March, 2024**(Rs.in Lakhs)**

Particulars	31 March 2024	31 March 2023
	Audited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	578.46	222.99
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	1,944.36	368.70
d Trade Receivables	232.52	211.35
e Loans	12,580.88	13,837.43
f Investments	2,79,004.80	2,10,590.04
g Other Financial assets	6,921.27	1,352.33
Sub Total	3,01,262.29	2,26,582.85
2) Non Financial Assets		
a Inventories	13,513.87	8,794.79
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	4.55	6.49
d Investment Property	5,403.96	5,393.94
e Biological assets other than bearer plants	-	-
f Property, Plant and Equipment	2,376.20	2,591.19
g Capital work-in-progress	112.61	-
h Intangible assets	447.13	447.13
k Other non-financial assets	2,288.49	2,871.51
Sub Total	24,146.81	20,105.05
Total assets	3,25,409.10	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	51.64	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	0.33	-
c Borrowings (Other than Debt Securities)	57,439.45	47,704.16
d Other financial liabilities	1,357.20	1,674.87
Sub Total	58,848.61	49,445.98
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	1,890.37	1,674.67
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	527.89	329.44
Sub Total	2,418.26	2,004.11
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	2,64,116.42	1,95,212.00
Equity attributable to Equity Holders of the Company	2,64,142.22	1,95,237.80
Non Controlling Interest	-	-
Total liabilities and equity	3,25,409.10	2,46,687.90

For and on Behalf of Board of Directors

Date :28.05.2024
Place : RaipurSAURABH 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 AUDITED CASH FLOWS FOR THE HALF YEAR ENDED 31ST MARCH, 2024*(Rs. in Lakhs)*

Particulars	31-03-24	31-03-23
Cash Flow from Operating Activities		
Net Profit before Tax for the period	27702.26	196.76
Adjustments for :		
Depreciation and Amortization Expense	315.28	378.83
(Profit)/Loss from sale of investment	(6900.44)	-2,697.35
Net (Gain)/Loss on Financial Instruments	(12516.60)	1,272.59
Reversal of Provision on Financial Asset	(4,925)	(679.43)
Operating Profit before Working Capital Changes	3675.55	(1,528.60)
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	(21.16)	279.18
(Increase)/Decrease Loans(Net)	1256.55	(4,469.74)
(Increase)/Decrease Other Financial Assets	(5568.94)	(984.33)
(Increase)/Decrease Inventories	(4719.08)	(2,930.98)
(Increase)/Decrease Other Non-Financial Assets	633.02	(531.93)
Increase/(Decrease) Trade Payables	(14.99)	(163.37)
Increase/(Decrease) Other Financial Liabilities	(317.67)	281.90
Increase/(Decrease) Provisions	12.25	105.82
Increase/(Decrease) Other Non-Financial Liabilities	198.45	34.92
Net cash flow generated from / (used in) Operating Activities before taxes	(4866.02)	(9,907.13)
Income Taxes Paid	(944.15)	(338.51)
Net cash flow generated from / (used in) Operating Activities	(5810.16)	(10,245.64)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment, investment property,Capital Work in progress	(222.91)	(647.43)
(Purchase)/Sale of Financial Instruments	(3335.18)	715.99
Net cash (used in)/ provided by Investing Activities	(3558.09)	68.56
Cash Flow from Financing Activities		
Dividend and Dividend Distribution Tax paid	(11.56)	(103.20)
Increase/(Decrease) in Borrowings	9735.29	10,239.50
Net cash (used in)/ provided by Financing Activities	9723.73	10,136.30
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in Cash and Cash Equivalents	355.48	(40.78)
Cash and Cash Equivalents at the beginning of the period	222.99	263.77
Cash and Cash Equivalents at the end of the period (Refer Note 3)	578.46	222.99
Net decrease/ increase in Cash and Cash Equivalents	355.47	(40.78)

For and on Behalf of Board of Directors

SAURABH RATHI
WHOLE TIME DIRECTOR

Date :28.05.2024

Place : Raipur