



CHL LIMITED

New Friends Colony, New Delhi 110 025
T +91 11 2683 5070, 4780 8080
F +91 11 2683 7758, 4780 8081

CHL/SECT/BSE/2024

29th May, 2024

The Asstt. General Manager
Bombay Stock Exchange Limited
25th Floor, P J Towers
Dalal Street
Mumbai 400 001

SCRIP CODE 532992

Sub: Audited Financial Results as on 31st March, 2024

Dear Sir,

Please find enclosed herewith Audited Financial Results for the Fourth Quarter and Year ended on 31st March, 2024 which has been taken on record in the Board Meeting held on 29.05.2024 along with Auditor Review Report (Standalone and Consolidated) with declaration in respect of unmodified opinion(s) and Cash Flow Statement (Standalone and Consolidated) pursuant to the Listing Regulations.

Yours Faithfully
For CHL Limited



DINESH KUMAR MAURYA
Company Secretary
M.No.35880

Encl: As above

The Suryaa New Delhi
(A Unit of CHL Ltd.)
ISO 22000 : 2018 CERTIFIED
www.thesuryaa.com
Email : chl@chl.co.in
CIN : L55101DL1979PLC009498



D G A & Co.

CHARTERED ACCOUNTANTS

Flat No. 49, Kala Vihar Apartments

Mayur Vihar I

NEW DELHI – 110091

Phone: 9811140013

E-mail: devkagarwal@rediffmail.com

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of CHL Limited

1. We have audited the accompanying standalone annual financial results ('the Statement') of CHL Ltd., ('the Company') for the year ended 31 March 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) present the financial results in accordance with the requirements of Regulation 33 of the Listing Regulations and

(ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the Company for the year ended 31 March 2024.

3. Emphasis of Matter

We draw attention to note no. 5 to the accompanying Statement, the loan from EXIM Bank availed by CHL International, a subsidiary of the company, for which the company is a guarantor, is a matter of litigation and cases have been filed by the EXIM Bank against the company which are currently pending adjudication in Hon'ble Supreme Court of India and Debt Recovery Tribunal, Delhi.

However, the EXIM Bank, the Principle Borrower and the Guarantors have entered into One Time Settlement for an amount of Rs 34 million vide Exim Bank Approval letter dated 23.11.2023 and vide judgement dated 12.12.2023 in Case No. 52/2023, the Economic Court of Dushanbe has crystalized the liability against the borrowers/ guarantors to USD 34 Million.

The EXIM Bank on the basis of above One Time Settlement, has also filed separate applications in the Pending Original Applications being Transfer Application No. 221 of 2022 titled as EXIM Bank vs Dr. Lalit Kumar Malhotra and Transfer Application No. 224 of 2022 titled as EXIM Bank vs CHL Limited before Debt Recovery Tribunal-III, filed against the Personal and Corporate Guarantors and respectively, thereby bringing on record that settlement is under implementation.

Beside above, EXIM Bank's Civil Appeal bearing No. 1671 of 2019 is pending before Hon'ble Supreme Court of India, challenging the judgement dated 16.01.2019 passed by the National Company Law Appellate Tribunal (NCLAT), New Delhi, upholding the decision of Hon'ble NCLT, Delhi, of dismissing the petition u/s 7 of IBC, 2016, of the EXIM Bank.

Our opinion is not modified in respect of above matter.



4. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) Of the Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

5. Responsibilities of Management and Those Charged with Governance for the Statement:

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

6. The Statement includes the financial results for the quarter ended 31 March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For D G A & Co

Chartered Accountants

FRN: 003486N


D K Agarwal, FCA, Partner

Membership No.080355

UDIN No.: 24080355BKHHXA1317



Place: Delhi

Date 29.05.2024

D G A & Co.

CHARTERED ACCOUNTANTS

Flat No. 49, Kala Vihar Apartments

Mayur Vihar I

NEW DELHI – 110091

Phone: 9811140013

E-mail: devkagarwal@rediffmail.com

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To the Board of Directors of CHL Limited

1. We have audited the accompanying Statement of Consolidated Financial Results ('the Statement') of CHL Limited ('the Parent') and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit/(loss) for the year ended 31 March 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) present the financial results in accordance with the requirements of Regulation 33 of the Listing Regulations and

(ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive income and other financial information of the Company for the year ended 31 March 2024.

3. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiary i.e CHL International, referred to in paragraph 7 below, the Statement includes the results of the Subsidiary.

4. Emphasis of Matter

We draw attention to note no. 5 to the accompanying Statement, the loan from EXIM Bank availed by CHL International, a subsidiary of the company, for which the company is a guarantor, is a matter of litigation and cases have been filed by the EXIM Bank against the company which are currently pending adjudication in Hon'ble Supreme Court of India and Debt Recovery Tribunal, Delhi.

However, the EXIM Bank, the Principle Borrower and the Guarantors have entered into One Time Settlement for an amount of Rs 34 million vide Exim Bank Approval letter dated 23.11.2023 and vide judgement dated 12.12.2023 in Case No. 52/2023, the Economic Court of Dushanbe has crystalized the liability against the borrowers/ guarantors to USD 34 Million.

The EXIM Bank on the basis of above One Time Settlement, has also filed separate applications in the Pending Original Applications being Transfer Application No. 221 of 2022 titled as EXIM Bank vs Dr. Lalit Kumar Malhotra and Transfer Application No. 224 of 2022 titled as EXIM Bank vs CHL Limited before Debt Recovery Tribunal-III, filed against the Personal and Corporate Guarantors and respectively, thereby bringing on record that settlement is under implementation.

Beside above, EXIM Bank's Civil Appeal bearing No. 1671 of 2019 is pending before Hon'ble Supreme Court of India, challenging the judgement dated 16.01.2019 passed by the National Company Law Appellate Tribunal (NCLAT), New Delhi, upholding the decision of Hon'ble NCLT, Delhi, of dismissing the petition u/s 7 of IBC, 2016, of the EXIM Bank.



Our opinion is not modified in respect of above matter.

5. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) Of the Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

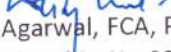
6. Responsibilities of Management and Those Charged with Governance for the Statement:

This Statement has been prepared on the basis of the consolidated annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

7. The consolidated Annual Financial Results includes the Financial Statements of one subsidiary i.e., CHL International which has been audited by other auditors, whose Financial Statements reflect total assets of Rs. 23200.10 Lacs as at 31st March, 2024, total revenue of Rs. 2598.80 Lacs and Rs. 6064.89 lacs, total net profit/(loss) after tax of Rs. 986.01 Lacs and Rs. (1156.06) Lacs, and Total comprehensive income/(loss) of Rs. 932.47 lac and Rs. (1485.37 lac) for the Fourth Quarter ended 31st March, 2024 and for the period from 01st April, 2023 to 31st March, 2024, respectively, and cash flows (net) of Rs.(-) 1027.38 Lacs for the period from 01st April, 2023 to 31st March, 2024 as considered in the Consolidated Annual Financial Results. These financial statements and other financial information have been audited by the other auditor whose report has been furnished to us and our opinion is based solely on the report of the other auditor.
Our conclusion on the Statement is not modified in respect of the above matter.

8. The Statement includes the financial results for the quarter ended 31 March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For D G A & Co
Chartered Accountants
FRN: 003486N


D K Agarwal, FCA, Partner
Membership No.080355
UDIN No.: 24080355BKHHXB1888



Place: Delhi
Date 29.05.2024



CHL LIMITED

New Friends Colony, New Delhi 110 025

T +91 11 2683 5070, 4780 8080

F +91 11 2683 7758, 4780 8081

Declaration

In terms of Regulations 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. DGA & Co. Chartered Accountants (Firm's Registration No: 003486N), Statutory Auditor of the Company have issued an Audit Report with unmodified opinion on the Annual audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2024.

Kindly take the same on your records.

Yours truly

For CHL Limited

Luv Malhotra
Managing Director
DIN: 00030477
29th May 2024



The Suryaa New Delhi
(A Unit of CHL Ltd.)

ISO 22000:2018 CERTIFIED

www.thesuryaa.com

Email : chl@chl.co.in

CIN : L55101DL1979PLC009498



THE SURYAA
NEW DELHI
—SERVICE SO MEMORABLE—

CHL LIMITED
REGISTERED OFFICE - HOTEL THE SURYAA, NEW FRIENDS COLONY, NEW DELHI 110025
CIN NO: L55101DL1979PLC009498
E-mail: chl@chl.co.in, Tel.: 91-11-26835070, 47808080 Fax: 26836288
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2024

Lacs INR

| Sr. No. | PARTICULARS | Standalone | | | | | Consolidated | | | | |
|---------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|
| | | Quarter ended | | Year ended | | | Quarter ended | | Year ended | | |
| | | 31/03/2024 | 31/12/2023 | 31/03/2023 | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/12/2023 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| | Audited | Unaudited | Audited | Audited | Audited | Audited | Unaudited | Audited | Audited | Audited | |
| 1 | Income | | | | | | | | | | |
| | a) Revenue from Operations | 2,376.66 | 2,384.55 | 2,222.84 | 8,386.16 | 7,540.56 | 3,196.36 | 3,484.29 | 2,922.30 | 12,584.11 | 11,373.72 |
| | b) Other Income including rentals | 287.19 | 240.90 | 200.75 | 950.01 | 759.78 | 2,066.29 | 266.98 | 220.43 | 2,816.95 | 853.97 |
| | Total Income from operations (net) | 2,663.85 | 2,625.45 | 2,423.59 | 9,336.16 | 8,300.34 | 5,262.65 | 3,751.26 | 3,142.74 | 15,401.06 | 12,227.68 |
| 2 | Expenses | | | | | | | | | | |
| | a) Consumption of Provisions & others | 206.91 | 227.35 | 194.48 | 817.15 | 713.05 | 299.67 | 348.83 | 256.12 | 1,248.15 | 1,028.91 |
| | b) Employee benefit expense | 564.19 | 549.47 | 493.87 | 2,160.52 | 1,933.67 | 811.43 | 791.00 | 714.12 | 3,132.50 | 2,794.96 |
| | c) Finance Costs | 9.51 | 10.11 | 11.25 | 40.62 | 57.08 | 636.89 | 637.07 | 532.58 | 2,607.03 | 2,066.92 |
| | d) Depreciation and amortisation expense | 64.66 | 67.79 | 58.72 | 249.74 | 228.72 | 357.96 | 470.86 | 555.99 | 1,748.37 | 1,689.60 |
| | e) Operational Expenses | 959.98 | 744.03 | 1,010.19 | 3,227.12 | 3,018.59 | 1,312.08 | 1,218.11 | 1,426.79 | 4,980.06 | 4,881.36 |
| | Total Expenses | 1,805.24 | 1,598.74 | 1,768.51 | 6,495.16 | 5,951.12 | 3,418.03 | 3,465.87 | 3,485.60 | 13,716.11 | 12,461.75 |
| 3 | Profit/(Loss) before prior period items | 858.62 | 1,026.70 | 655.08 | 2,841.01 | 2,349.22 | 1,844.62 | 285.39 | (342.86) | 1,684.95 | (234.06) |
| | Prior period items | - | - | (0.32) | - | (0.32) | - | - | (0.32) | - | (0.32) |
| 4 | Profit/(Loss) before Tax (3-4) | 858.62 | 1,026.70 | 654.76 | 2,841.01 | 2,348.91 | 1,844.62 | 285.39 | (343.17) | 1,684.95 | (234.38) |
| 5 | Tax Expenses | | | | | | | | | | |
| | Current Tax / Last Year Tax Provision adjustment | 211.42 | 257.11 | 187.62 | 710.35 | 467.62 | 211.42 | 257.11 | 187.62 | 710.35 | 467.62 |
| | Deferred Tax | 23.03 | - | 10.81 | 23.03 | 10.81 | 23.03 | - | 10.81 | 23.03 | 10.81 |
| 6 | Profit/(Loss) for the period (4-5) | 624.16 | 769.60 | 456.33 | 2,107.63 | 1,870.48 | 1,610.17 | 28.29 | (541.60) | 951.56 | (712.81) |
| 7 | Other Comprehensive Income/(expenses) | | | | | | | | | | |
| | i) items that will not be reclassified to profit and loss(Refer the note no. 6) | -0.05 | - | (23.41) | -0.05 | (23.41) | (0.05) | - | (23.41) | (0.05) | (23.41) |
| | ii) income tax relating to items that will not be reclassified to profit and loss | - | - | - | - | (53.54) | (28.71) | 1,158.41 | (329.31) | (2,598.71) | |
| | Total of Other Comprehensive Income | -0.05 | - | -23.41 | -0.05 | (23.41) | (53.59) | (28.71) | 1,135.00 | (329.36) | (2,622.12) |
| | Total Comprehensive Income for the period | 624.11 | 769.60 | 432.92 | 2,107.57 | 1,847.07 | 1,556.58 | (0.42) | 593.40 | 622.20 | (3,334.92) |
| 8 | Paid-up equity share capital (Rs. 2/- each) | 1,096.37 | 1,096.37 | 1,096.37 | 1,096.37 | 1,096.37 | 1,096.37 | 1,096.37 | 1,096.37 | 1,096.37 | 1,096.37 |
| 9 | Minority Interest | | | | | | | | | | 4,422.21 |
| 10 | Reserves excluding revaluation reserve | | | | | | | | | | (13,255.19) |
| 11 | EPS Basic & Diluted | 1.14 | 1.40 | 0.79 | 3.84 | 3.37 | 2.84 | (0.00) | 1.08 | 1.14 | (6.08) |



1 The above results as reviewed by the Audit Committee have been taken on record by the Board of Directors of the Company at its Meeting held on 29.05.2024.

2 The Company operates in one segment only.

3 The Company does not have separate reportable segments in terms of Indian Accounting Standards (Ind AS-108) on "Operating Segments".

4 The figures are regrouped/rearranged wherever necessary.

5a

CJSC CHL International, our subsidiary Company has taken a term loan of USD 32.50 mn from the Export Import Bank of India (EXIM Bank) for the construction of a five star hotel in Dushanbe, Tajikistan, for which the Corporate and Personal Guarantee were executed.

5b Pursuant to the filing of Case No. 52/2023, by the CJSC CHL International, our subsidiary Company, against the Export Import Bank of India (EXIM Bank) before the Economic Court of Tajikistan at Dushanbe in respect of above loan, the Economic Court of Tajikistan vide judgement dated 12.12.2023 has held the liability of USD 34 Million.

5c During the pendency above case, EXIM Bank, the Principle Borrower and Guarantors have entered into a One Time Settlement (OTS) on 23.11.2023, modified on 08.12.2023.

5d Pursuant to above OTS, the EXIM Bank filed applications in the Pending Original Applications being Transfer Application No. 221 of 2022 titled EXIM Bank vs Dr. Lalit Kumar Malhotra and Transfer Application No. 224 of 2022 titled EXIM Bank vs CHL Limited before Debt Recovery Tribunal-III, Delhi filed against the Personal and Corporate Guarantors and respectively, thereby bringing on record that settlement is under implementation.

5e Beside above, EXIM Bank's Civil Appeal bearing No. 1671 of 2019 pending before Hon'ble Supreme Court of India, challenging the judgement dated 16.01.2019 passed by National Company Law Appellate Tribunal (NCLAT), New Delhi upholding the decision of Hon'ble NCLT, Delhi of dismissing the petition under Section 7 of IBC, 2016, of the EXIM Bank.

6 During the quarter & year ended 31.03.2024 under review, exchange fluctuations have been accounted for by the CHL International, subsidiary company and disclosed under the other comprehensive income. This fluctuation impact for the year to date March 2024 is taken only for the purposes to show the currency in INR as conversion effect of Somoni to INR. But there is no monetary outflow & inflow of the funds. So, net impact on the cash flows remains nil.

7 The above results can be viewed on the website of the Company (www.chl.co.in) as well as on the website of the Bombay Stock Exchange (www.bseindia.com).

Place: New Delhi
Dated: 29th May 2024



BY ORDER OF THE BOARD


LUV MALHOTRA
MANAGING DIRECTOR
DIN 00030477

CHL LIMITED

Standalone & Consolidated Statement of Assets & Liabilities for the year ended 31st March, 2024

Lacs INR

| Sr. No. | PARTICULARS | Standalone | | Consolidated | |
|----------|--|---------------------|---------------------|---------------------|---------------------|
| | | As at 31.03.2024 | As at 31.03.2023 | As at 31.03.2024 | As at 31.03.2023 |
| | | Audited | Audited | Audited | Audited |
| 1 | Non Current assets | | | | |
| | (a) Property, Plant and Equipment | 6172.64 | 5570.36 | 27264.26 | 27839.51 |
| | (a) Capital work-in-progress | 116.82 | 0.00 | 116.82 | 0.00 |
| | (b) Financial Assets | 7139.98 | 7088.08 | 120.74 | 68.84 |
| | (c) Other Non-current assets | 1492.71 | 348.92 | 1494.36 | 350.54 |
| | Sub total -non current assets | 14922.16 | 13007.36 | 28996.18 | 28258.89 |
| 2 | Current assets | | | | |
| | (a) Inventories | 422.68 | 435.28 | 987.04 | 956.27 |
| | (b) Financial Assets | | | | |
| | (i) Trade receivables | 434.61 | 400.16 | 567.79 | 594.50 |
| | (ii) Cash & Balances with Bank | 139.87 | 220.31 | 700.02 | 1807.84 |
| | (iii) Other Bank Balances | 1602.61 | 1310.33 | 1602.61 | 1310.33 |
| | (iv) Other Financial Assets | 287.94 | 148.24 | 1136.86 | 351.09 |
| | Sub total-Current Assets | 2887.71 | 2514.32 | 4994.32 | 5020.02 |
| | TOTAL ASSETS | 17809.86 | 15521.68 | 33990.50 | 33278.92 |
| | EQUITY AND LIABILITIES | | | | |
| 1 | SHAREHOLDERS' FUND | | | | |
| | a. Equity Share Capital | 1096.37 | 1096.37 | 5518.58 | 5518.58 |
| | b. Other Equity (SOCE) | 14304.34 | 12144.86 | -12581.08 | -13255.19 |
| | Sub -total -Shareholders funds | 15400.70 | 13241.22 | -7062.50 | -7736.60 |
| 2 | Non-current liabilities | | | | |
| | (a) Financial Liabilities | | | | |
| | (i) Long -term borrowing | 24.50 | 79.72 | 24874.15 | 26762.34 |
| | (ii) Other Financial liabilities | 272.83 | 259.87 | 1147.72 | 2018.26 |
| | (iii) Long Term Provisions | 106.62 | 90.93 | 106.62 | 133.97 |
| | (b) Deferred tax liabilities (net) | 688.73 | 665.69 | 688.73 | 665.69 |
| | Sub total - Non current liabilities | 1092.68 | 1096.22 | 26817.22 | 29580.26 |
| 3 | Current liabilities | | | | |
| | (a) Current Liabilities | | | | |
| | (i) Trade payables due to MSME | 96.72 | 90.76 | 96.72 | 90.76 |
| | (ii) Trade payables due to other than MSME | 244.33 | 268.36 | 550.20 | 490.78 |
| | (iii) Other Financial Liabilities | 760.42 | 675.20 | 13295.53 | 10683.70 |
| | (c) Other current liabilities | 215.02 | 149.90 | 293.33 | 170.02 |
| | Sub-total- Current liabilities | 1316.49 | 1184.24 | 14235.78 | 11435.26 |
| | TOTAL - EQUITY AND LIABILITIES | 17809.86 | 15521.68 | 33990.50 | 33278.92 |

Key Stand-alone financial information is given below:

| Particulars | (Rs. in Lacs) | |
|----------------------------|---------------|------------|
| | 31.03.2024 | 31.03.2023 |
| Total Income | 9,336.16 | 8,300.34 |
| Profit/(Loss) before tax | 2,841.01 | 2,348.91 |
| Total Comprehensive Income | 2,107.57 | 1,847.08 |

Place New Delhi
Dated 29th May 2024



BY ORDER OF THE BOARD

(Signature)
LUV MALHOTRA
MANAGING DIRECTOR
DIN 00030477

CHL LTD

Standalone & Consolidated Statement of Cash Flow for the year ended 31st March,
2024


Lac INR

| Particulars | Standalone | Consolidated |
|---|------------|--------------|
| A. Cash Flow From Operating Activities | | |
| -Net Profit before Tax & Extraordinary Items | 2,841.01 | 1,684.95 |
| -Operating Profit before Working Capital Changes | 3,005.77 | 1,652.59 |
| Cash generated from Operations | 1,826.72 | 1,586.95 |
| B. Net Cash used in Investing Activities | (843.19) | 935.59 |
| C. Net Cash used in Financing Activities | (771.70) | (3,338.11) |
| Net increase/ decrease in cash and cash equivalents (A+B+C) | 211.83 | (815.57) |
| Cash & Cash Equivalent (Opening balance) | 1,530.64 | 3,118.18 |
| Cash & Cash Equivalent (Closing balance) | 1,742.48 | 2,302.60 |

Place :- New Delhi
Dated :- 29th May 2024



BY ORDER OF THE BOARD


LUV MALHOTRA
MANAGING DIRECTOR
DIN 00030477