



**CHL LIMITED**

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CHL/SECT/BSE/2024

12<sup>th</sup> November, 2024

**The Asst. General Manager  
BSE Limited  
25<sup>th</sup> Floor, P. J. Towers  
Dalal Street  
Mumbai- 400 001**

**SCRIP CODE: 532992**

**Sub: Outcome of the Board Meeting held on 12<sup>th</sup> November, 2024**

Dear Sir(s),

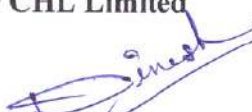
Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 please be informed that the Board of Directors at its Meeting held today i.e., 12<sup>th</sup> November, 2024 has inter-alia considered and approved as under:-

- (a) Mr. Luv Malhotra, Managing Director of the Company is selected as the Chairman of this Board Meeting.
- (b) Unaudited Financial Results (Standalone and Consolidated) for the Second Quarter and Half-year ended on 30<sup>th</sup> September, 2024 together with Limited Review Report of the Statutory Auditors thereon are being filed.
- (c) The Board Meeting commenced at 01:30 P.M. and concluded at 03:00 P.M.

This is for your information and record.

Thanking You

Yours faithfully  
For CHL Limited

  
Dinesh Kumar Maurya  
Company Secretary  
M. No. A35880



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 Phase I

DELHI – 110091

Phone: 9811140013

E mail: [devkagarwal@rediffmail.com](mailto:devkagarwal@rediffmail.com)

**Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulation, 2015(as amended)**

**To the Board of Directors of CHL Limited**

We have reviewed the accompanying statement of standalone unaudited financial results (the Statement) of CHL Limited for the Quarter ended on 30th September, 2023 and the year to date results for the period 01.04.2024 to 30.09.2024, being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI time to time.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in IAS 34, Interim Financial Reporting (IND AS 34), prescribed under section 133 of the companies Act, 2013 (the Act), SEBI Circular CIR/CDF/FAC/62/2016 dated 05.07.2016, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**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 USD 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 respectively, thereby bringing on record that settlement is under implementation.



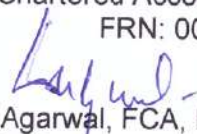


Beside above, EXIM Bank's Civil Appeal bearing No. 1671 of 2019 is pending before Hon'ble Supreme Court of India, challenging the judgement dated 16.01.2019 passed by the National Company Law Appellate Tribunal (NCLAT), New Delhi, upholding the decision of Hon'ble NCLT, Delhi, of dismissing the petition u/s 7 of IBC, 2016, of the EXIM Bank.  
Our conclusion on the Statement is not modified in respect of this matter.

Based on our review conducted as above, except for the possible effects of the matter described in previous section, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

  
D K Agarwal, FCA, Partner  
Membership No.080355  
DIN No.: 24080355BKHHXS7055

Place: New Delhi  
Date: 12.11.2024

# D G A & Co.

CHARTERED ACCOUNTANTS

Flat No. 49, Kala Vihar Apartments, Mayur Vihar Phase I  
DELHI – 110091

Phone: 9811140013

E mail: [devkagarwal@rediffmail.com](mailto:devkagarwal@rediffmail.com)

**Independent Auditor's Limited Review Report (Revised) on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulation, 2015(as amended)**

**To the Board of Directors of CHL Limited**

1 We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (the Statement) of CHL Limited ("the Parent") and its subsidiary (the Parent Company and its subsidiary together referred to as "the Group") for the Quarter ended on 30th September, 2024 and the year to date results for the period 01.04.2024 to 30.09.2024, being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI time to time.

2 This statement is the responsibility of the Parent Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in IAS 34, Interim Financial Reporting (IND AS 34), prescribed under section 133 of the companies Act, 2013 (the Act), SEBI Circular CIR/CDF/FAC/62/2016 dated 05.07.2016, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

3 We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circulars issued by the SEBI under Regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as emended, to the extent possible.

4 The Statement included the results of the following entity:  
Subsidiary: CJSC CHL International

5 Based on our review conducted and procedures performed as stated in para 3 above and based on the consideration of the review reports of the auditors referred to in para 7 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.





## 6 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 USD 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 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.

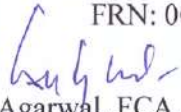
Our conclusion on the Statement is not modified in respect of this matter.

7 We did not review the financial results of a subsidiary CHL International, included in the consolidated unaudited financial Statement whose financial results reflect total assets of Rs.22,493.41 Lacs as at 30th September, 2024 and total revenue of Rs. 1085.54 lacs and Rs. 2200.48 lacs and net loss after tax of Rs. 790.75 lacs and Rs. 1514.86 lacs and total comprehensive loss of Rs 888.82 lac and Rs 2036.79 lac (including currency exchange fluctuation losses of Rs. 98.07 lac and 521.93 lac) for the second quarter ended on 30th September, 2024 and for the period from 01st April, 2024 to 30th September, 2024, respectively, and cash flow (net) of Rs. (-) 169.37 lacs for the period from 01st April, 2024 to 30th September, 2024, as considered in the consolidated unaudited financial results. These financial statements and other financial information have been reviewed by other auditor whose report has been furnished to us and our conclusion on the statement in so far as it related to the amounts and disclosures in respect of this subsidiary, is based solely on such results reviewed by the other auditor.

Our conclusion on the Statement is not modified in respect of the above matter.



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

  
D K Agarwal, FCA, Partner  
Membership No.080355

UDIN No: 24080355BKHHXT4387

Place : New Delhi

Date : 12.11.2024

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 UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30th SEPT 2024

Sr. No.	PARTICULARS	Lacs INR											
		Standalone						Consolidated					
		Quarter ended			Half year ended		Year ended	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	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	<b>Income</b>												
	a) Revenue from Operations	2,371.55	1,858.61	1,723.26	4,230.16	3,624.95	8,386.16	3,431.46	2,948.28	2,843.32	6,379.75	5,903.46	12,584.11
	b) Other Income including rentals	309.89	309.40	218.98	619.28	421.92	950.01	335.51	334.66	254.53	670.17	483.69	2,816.95
	<b>Total Income from operations (net)</b>	<b>2,681.44</b>	<b>2,168.00</b>	<b>1,942.25</b>	<b>4,849.44</b>	<b>4,046.86</b>	<b>9,336.16</b>	<b>3,766.98</b>	<b>3,282.95</b>	<b>3,097.85</b>	<b>7,049.92</b>	<b>6,387.14</b>	<b>15,401.06</b>
2	<b>Expenses</b>												
	a) Consumption of Provisions & others	227.97	179.06	189.93	407.03	382.89	817.15	320.25	287.07	291.31	607.32	599.65	1,248.15
	b) Employee benefit expense	629.27	576.26	543.68	1,205.53	1,046.87	2,160.52	901.71	831.96	799.37	1,733.68	1,530.07	3,132.50
	c) Finance Costs	8.36	8.74	10.31	17.10	21.00	40.62	605.21	629.21	739.88	1,234.42	1,333.08	2,607.03
	d) Depreciation and amortisation expense	76.78	62.60	59.85	139.38	117.30	249.74	461.49	445.21	496.92	906.70	919.55	1,748.37
	e) Operational Expenses	985.23	818.51	751.01	1,803.74	1,523.12	3,227.12	1,515.24	1,290.75	1,241.01	2,805.99	2,449.87	4,980.06
	<b>Total Expenses</b>	<b>1,927.61</b>	<b>1,645.16</b>	<b>1,554.78</b>	<b>3,572.77</b>	<b>3,091.18</b>	<b>6,495.16</b>	<b>3,803.90</b>	<b>3,484.21</b>	<b>3,568.49</b>	<b>7,288.11</b>	<b>6,832.21</b>	<b>13,716.11</b>
3	<b>Profit/(Loss) before prior period items</b>	<b>753.82</b>	<b>522.84</b>	<b>387.47</b>	<b>1,276.67</b>	<b>955.69</b>	<b>2,841.01</b>	<b>(36.93)</b>	<b>(201.26)</b>	<b>(470.64)</b>	<b>(238.19)</b>	<b>(445.07)</b>	<b>1,684.95</b>
	Prior period items	-	-	-	-	-	-	-	-	-	-	-	-
4	<b>Profit/(Loss) before Tax (3-4)</b>	<b>753.82</b>	<b>522.84</b>	<b>387.47</b>	<b>1,276.67</b>	<b>955.69</b>	<b>2,841.01</b>	<b>(36.93)</b>	<b>(201.26)</b>	<b>(470.64)</b>	<b>(238.19)</b>	<b>(445.07)</b>	<b>1,684.95</b>
5	<b>Tax Expenses</b>												
	Current Tax / Last Year Tax Provision adjustment	189.92	132.13	98.81	322.05	241.82	710.35	189.92	132.13	98.81	322.05	241.82	710.35
	Deferred Tax	-	-	-	-	-	23.03	-	-	-	-	-	23.03
6	<b>Profit/(Loss) for the period (4-5)</b>	<b>563.91</b>	<b>390.71</b>	<b>288.66</b>	<b>954.62</b>	<b>713.87</b>	<b>2,107.63</b>	<b>(226.85)</b>	<b>(333.39)</b>	<b>(569.46)</b>	<b>(560.24)</b>	<b>(686.89)</b>	<b>951.56</b>
7	<b>Other Comprehensive Income/(expenses)</b>												
	i) items that will not be reclassified to profit and loss(Refer the note no. 6)	-	-	-	-	-	-0.05	-	-	-	-	-	(0.05)
	ii) income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-	(98.07)	(423.86)	(67.78)	(521.93)	(247.06)	(329.31)
	<b>Total of Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-0.05</b>	<b>(98.07)</b>	<b>(423.86)</b>	<b>(67.78)</b>	<b>(521.93)</b>	<b>(247.06)</b>	<b>(329.36)</b>
	<b>Total Comprehensive Income for the period</b>	<b>563.91</b>	<b>390.71</b>	<b>288.66</b>	<b>954.62</b>	<b>713.87</b>	<b>2,107.57</b>	<b>(324.92)</b>	<b>(757.25)</b>	<b>(637.24)</b>	<b>(1,082.17)</b>	<b>(933.95)</b>	<b>622.20</b>
8	<b>Paid-up equity share capital (Rs. 2/- each)</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>	<b>1,096.37</b>
9	<b>Minority Interest</b>												
10	<b>Reserves excluding revaluation reserve</b>												<b>4,422.21</b>
11	<b>EPS Basic &amp; Diluted</b>	1.03	0.71	0.53	1.74	1.30	3.84	(0.59)	(1.38)	(1.16)	(1.97)	(1.70)	1.14



*(Handwritten signature)*



- 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 12.11.2024.
- 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 had taken a term loan of USD 32.50 million from the Export Import Bank of India (EXIM Bank) for construction of a five star hotel in Dushanbe, Tajikistan. To secure the above loan Corporate and Personal Guarantees were executed by CHL Limited and Late Dr L K Malhotra respectively.
- 5b Our subsidiary Company CJSC CHL International, filed a case bearing Case No. 52/2023 against EXIM Bank before the Economic Court of Dushanbe in respect of loan availed by it. During the pendency of the case, One Time Settlement (OTS) was executed by EXIM Bank, the Principle Borrower and Guarantors on 23.11.2023, which was modified on 08.12.2023. This OTS was placed before the Economic Court of Dushanbe, which crystallized the liability of CJSC CHL International to USD 34 million.
- 5c In the meanwhile, Exim Bank filed an application being CP No.IB-392 (PB)/2017 under section 7 of the Insolvency and Bankruptcy Code, 2016 (IBC) before National Company Law Tribunal, Delhi (NCLT), against CHL Limited, which was dismissed vide order dated 11.01.2018, on the ground that there was no default on the part of the borrower. This judgment was upheld by the National Company Law Tribunal (NCLAT) through its judgment and order dated 16.01.2019. This judgment and order dated 16.01.2019 was challenged by EXIM Bank by way of Civil Appeal bearing No. 1671 of 2019, titled as Export Import Bank of India v CHL Limited before the Hon'ble Supreme Court which is pending adjudication.
- 5d Exim Bank also filed original application bearing no OA No.508/2020, titled as Exim Bank v CHL Limited converted to TA No.224/2022, Exim Bank v CHL Limited claiming an amount of USD 44,611,207 alongwith pendente lite and future interest, before Debt Recovery Tribunal – III, New Delhi (DRT-III), which is pending adjudication.
- 5e EXIM Bank filed an application bearing I.A No. 189/2024 in Transfer Application No. 224 of 2022 titled as EXIM Bank vs CHL Limited before Debt Recovery Tribunal-III, in order to bring the above OTS on record. Additionally, the corporate guarantor, i.e CHL Limited also filed application for bringing on record inter-alia the judgments passed by the Economic Court of Dushanbe bearing no 332/2024 in IA No.224/2022.
- 5f However, the above applications were dismissed by DRT-III on 27.08.2024. In light of the dismissal, order dated 27.08.2024 was challenged by the corporate guarantor i.e. CHL Limited, before Debt Recovery Appellate Tribunal (DRAT), by way of an appeal bearing Misc Appeal No.304/2024. Notice was issued in the appeal on 30.09.2024. The appeal is pending adjudication, and is next listed for hearing on 18.11.2024.
- 6 During the quarter & half year ended 30.09.2024 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 September 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](http://www.chl.co.in)) as well as on the website of the Bombay Stock Exchange ([www.bseindia.com](http://www.bseindia.com)).

Place: New Delhi  
Dated: 12th November 2024



BY ORDER OF THE BOARD

LUV MALHOTRA  
MANAGING DIRECTOR  
DIN 00030477

**CHL LTD**

Lac Rupees

Provisional Standalone Cash Flow Statement for the period ended	30th Sept, 2024 Unaudited	30th Sept, 2023 Unaudited	31st March, 2024 Audited
<b>A) Cash Flow From Operating Activities</b>			
Net Profit before Tax & Extraordinary Items	1,276.67	955.69	2,841.01
Adjustments for			
Depreciation	139.38	117.30	249.74
Foreign exchange fluctuation			
Dividend Income	(0.02)	(0.02)	(0.03)
Loss / (Profit) on Sale of Assets	(23.80)	-	0.88
Comprehensive (Income) / Losses	-	-	0.05
Scrapped/Discarded Assets written off	-	-	-
Profit / (Loss) on sale of Investment or Investment Written Off	-	-	-
Interest Expenditure	17.10	21.00	40.62
Income from SEIS	-	-	-
Interest Received / Misc. Income	(120.44)	(49.10)	(126.51)
<b>Operating Profit before Working Capital Changes</b>	<b>1,288.89</b>	<b>1,044.87</b>	<b>3,005.77</b>
Adjustments for			
(Increase) Decrease in Inventories	(12.64)	27.81	12.59
(Increase) Decrease in Trade Receivables	139.51	100.68	(34.44)
(Increase) Decrease in Other Financial assets	(216.65)	(473.80)	(1,283.50)
Increase (Decrease) in Trade Payables	37.83	32.18	(24.04)
Increase (Decrease) in Other Financial liabilities	27.33	46.52	150.33
<b>Cash generated from Operations</b>	<b>1,264.27</b>	<b>778.26</b>	<b>1,826.72</b>
Income Tax (Paid)/Refund	-	-	-
<b>Net Cash from Operating Activities (A)</b>	<b>1,264.27</b>	<b>778.26</b>	<b>1,826.72</b>
<b>B) Cash Flow from Investing Activities</b>			
Purchase of Property, plant & Equipments	(279.11)	(437.31)	(976.59)
Disposal of Property, plant & Equipments	-	-	7.75
(Loss) / Profit on Sale of Assets	23.80	-	(0.88)
Interest Received / Misc. Income	120.44	49.10	126.51
Dividend Received	0.02	0.02	0.03
<b>Net Cash used in Investing Activities(B)</b>	<b>(134.85)</b>	<b>(388.19)</b>	<b>(843.19)</b>
<b>C) Cash Flow from Financing Activities</b>			
Proceeds from issue of Capital	-	-	-
Interest Paid	(17.10)	(21.00)	(40.62)
Increase (Decrease) in Security Deposit	-	(0.20)	12.96
Prior Period Expenses	-	-	-
Dividend Tax Paid	-	-	-
Comprehensive Income	-	-	(0.05)
Increase/(Decrease) in long term Borrowing	(7.58)	(1.22)	(55.23)
Increase/(Decrease) in Provisions	(329.28)	(238.12)	(688.76)
<b>Net Cash used in Financing Activities ( C )</b>	<b>(353.96)</b>	<b>(260.55)</b>	<b>(771.70)</b>
<b>Net increase/ decrease in cash and cash equivalents (A+B+C)</b>	<b>775.46</b>	<b>129.52</b>	<b>211.83</b>
<b>Cash &amp; Cash Equivalent ( Opening balance)</b>	<b>1,742.48</b>	<b>1,530.64</b>	<b>1,530.64</b>
<b>Cash &amp; Cash Equivalent (Closing balance)</b>	<b>2,517.94</b>	<b>1,660.17</b>	<b>1,742.48</b>





# CHL LTD

## Provisional Consolidated Statement of Cash Flow For the period ending September 30th, 2024

Lacs INR

Cash Flow Statement for the period ended	30th September 2024 Unaudited	30th Sept, 2023 Unaudited	31st March 2024 Audited
<b>A) Cash Flow From Operating Activities</b>			
Net Profit before Tax & Extraordinary Items	(238.17)	(445.07)	1,684.95
Adjustments for			
Depreciation	906.70	919.56	1,748.37
Dividend Income	(0.02)	(0.02)	(0.03)
Foreign exchange fluctuation	(1,062.96)	(1,552.50)	(2,483.37)
Loss / (Profit) on Sale of Assets	(23.80)	-	0.88
Comprehensive income	-	-	0.05
Profit / (Loss) on sale of Investment or Investment Written Off	-	-	-
Interest Expenditure	1,234.42	1,333.07	2,607.03
Interest Received / Misc. Income	(120.44)	(70.42)	(1,905.28)
<b>Operating Profit before Working Capital Changes</b>	<b>695.73</b>	<b>184.63</b>	<b>1,652.60</b>
Adjustments for			
(Increase) Decrease in Inventories	(51.26)	(12.20)	(30.77)
(Increase) Decrease in Trade Receivables	7.09	24.88	26.71
(Increase) Decrease in Loans	-	-	-
(Increase) Decrease in Other Financial assets	(375.20)	(741.74)	(1,929.59)
Increase (Decrease) in Trade Payables	(28.12)	32.67	59.42
Increase (Decrease) in Other Financial liabilities	2,064.01	1,514.52	1,808.60
<b>Cash generated from Operations</b>	<b>2,312.25</b>	<b>1,002.77</b>	<b>1,586.98</b>
<b>Net Cash from Operating Activities (A)</b>	<b>2,312.25</b>	<b>1,002.77</b>	<b>1,586.98</b>
<b>B) Cash Flow from Investing Activities</b>			
Purchase of Property, plant & Equipment	(279.11)	(437.31)	(976.59)
Disposal of Property, plant & Equipment	-	-	7.75
Loss / (Profit) on Sale of Assets	23.80	-	(0.88)
Interest Received	120.44	70.42	1,905.28
Dividend Received	0.02	0.02	0.03
<b>Net Cash used in Investing Activities(B)</b>	<b>(134.85)</b>	<b>(366.87)</b>	<b>935.59</b>
<b>C) Cash Flow from Financing Activities</b>			
Proceeds from issue of Capital	-	-	-
Interest Paid	(1,234.42)	(1,333.07)	(2,607.03)
Increase (Decrease) in Security Deposit	-	(0.20)	12.96
Comprehensive Income	-	-	(0.05)
Prior Period Expenses	-	-	-
Increase/(Decrease) in long term Borrowing	(7.58)	(1.22)	(55.23)
Increase/(Decrease) in Provisions	(329.28)	(238.12)	(688.76)
<b>Net Cash used in Financing Activities ( C )</b>	<b>(1,571.28)</b>	<b>(1,572.63)</b>	<b>(3,338.11)</b>
<b>Net increase/ decrease in cash and cash equivalents (A+B+C)</b>	<b>606.12</b>	<b>(936.77)</b>	<b>(815.54)</b>
<b>Cash &amp; Cash Equivalent ( Opening balance)</b>	<b>2,302.63</b>	<b>3,118.18</b>	<b>3,118.17</b>
<b>Cash &amp; Cash Equivalent (Closing balance)</b>	<b>2,908.75</b>	<b>2,181.40</b>	<b>2,302.63</b>




<b>CHL LIMITED</b>					
Standalone & Consolidated Statement of Assets & Liabilities for the period ended 30th Sept, 2024					Lacs INR
Sr. No.	PARTICULARS	Standalone		Consolidated	
		As at 30.09.2024	As at 31.03.2024	As at 30.09.2024	As at 31.03.2024
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Non Current assets</b>				
	(a) Property, Plant and Equipment	6272.47	6172.64	26497.17	27264.26
	(a) Capital work-in-progress	156.73	116.82	156.73	116.82
	(b) Financial Assets	7219.16	7139.98	199.92	120.74
	(c) Other Non-current assets	1807.13	1492.71	1808.82	1494.36
	<b>Sub total -non current assets</b>	<b>15455.48</b>	<b>14922.16</b>	<b>28662.64</b>	<b>28996.18</b>
<b>2</b>	<b>Current assets</b>				
	(a) Inventories	435.32	422.68	1038.29	987.04
	(b) Financial Assets				
	(i) Trade receivables	295.10	434.61	560.71	567.79
	(ii) Cash & Balances with Bank	266.12	139.87	656.92	700.02
	(iii) Other Bank Balances	2251.82	1602.61	2251.82	1602.61
	(iv) Other Financial Assets	221.57	287.94	1228.97	1136.86
	<b>Sub total-Current Assets</b>	<b>3469.92</b>	<b>2887.71</b>	<b>5736.71</b>	<b>4994.32</b>
	<b>TOTAL ASSETS</b>	<b>18925.40</b>	<b>17809.86</b>	<b>34399.37</b>	<b>33990.50</b>
-: 29th Ma	<b>EQUITY AND LIABILITIES</b>				
<b>1</b>	<b>SHAREHOLDERS' FUND</b>				
	a. Equity Share Capital	1096.37	1096.37	5518.58	5518.58
	b. Other Equity (SOCE)	15338.13	14304.34	-13584.05	-12581.08
	<b>Sub -total -Shareholders funds</b>	<b>16434.50</b>	<b>15400.70</b>	<b>-8065.47</b>	<b>-7062.50</b>
<b>2</b>	<b>Non-current liabilities</b>				
	(a) Financial Liabilities				
	(i) Long -term borrowing	16.92	24.50	24225.94	24874.15
	(ii) Other Financial liabilities	272.83	272.83	1654.10	1147.72
	(iii) Long Term Provisions	99.39	106.62	99.39	106.62
	(b) Deferred tax liabilities (net)	688.73	688.73	688.73	688.73
	<b>Sub total - Non current liabilities</b>	<b>1077.86</b>	<b>1092.68</b>	<b>26668.15</b>	<b>26817.22</b>
<b>3</b>	<b>Current liabilities</b>				
	(a) Current Liabilities				
	(i) Trade payables due to MSME	128.11	96.72	128.11	96.72
	(ii) Trade payables due to other than MSME	282.16	244.33	522.09	550.20
	(iii) Other Financial Liabilities	826.50	780.42	14970.21	13295.53
	(c) Other current liabilities	176.28	215.02	176.28	293.33
	<b>Sub-total- Current liabilities</b>	<b>1413.04</b>	<b>1316.49</b>	<b>15796.68</b>	<b>14235.78</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>18925.40</b>	<b>17809.86</b>	<b>34399.37</b>	<b>33990.50</b>

Key Stand-alone financial information is given below:

Particulars	(Rs. in Lacs)	
	30.09.2024	31.03.2024
Total Income	4,849.44	9,336.16
Profit/(Loss) before tax	1,276.67	2,841.01
Total Comprehensive Income	954.62	2,107.57

Place New Delhi  
Dated 12th November 2024



BY ORDER OF THE BOARD

*(Signature)*  
LUV MALHOTRA  
MANAGING DIRECTOR  
DIN 00030477