

# CHAMBAL Breweries & Distilleries Limited



REGISTERED OFFICE  
H. NO. 30, 2ND FLOOR, DAV SCHOOL KEI PASS  
TALWANDI, KOTA (RAJ.)  
PHONE : 0744-3500607

Dated: 13.11.2024

To,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001 (Maharashtra)

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> November, 2024**  
**Ref: Chambal Breweries and Distilleries Limited, (Scrip Code 512301)**

Dear Sir / Ma'am,

The Board of Directors of the company in its Meeting held on Wednesday, **the 13<sup>th</sup> Day of November, 2024** which started at 3.00 P.M. and concluded at 4.00 P.M. at Registered office of the Company at House No. 30, 2nd Floor, DAV School Kei Pass, Talwandi, Kota, 324005 inter alia Approved the Unaudited Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September 2024, along with the Statement of Assets and Liabilities as on that date and cash flow statement of the Company for the half year ended on 30<sup>th</sup> September 2024 and took on record Limited Review Report thereon pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (copy enclosed herewith)

Further, the extracts of the above results would also be published in the newspapers in compliance with Regulation 47 of SEBI (LODR).

Further, in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's code of conduct for Prohibition of Insider Trading, the "Trading Window" for trading in the shares of the Company will open from Saturday, 16<sup>th</sup> November 2024 for the Directors, Key Managerial Personnel and other designated persons of the Company.

You are kindly requested to take the same on record.

Thanking You,  
Yours Faithfully,

**FOR CHAMBAL BREWERIES AND DISTILLERIES LIMITED**

**Lalit Modi**  
Company Secretary &  
Compliance officer  
Membership No. A37353

Encl: a/a



# Lokesh Maheshwari & Associates

CHARTERED ACCOUNTANTS

Head Office : 1109, Mahaveer Nagar 1st, Near Blue Bells School, Kota-324005 (Raj.)

Mobile : 94605-69369, 96948-39800

E-Mail : lokesh.ca.maheshwari@gmail.com | Web : www.lokeshmaheshwariandassociates.com

RefNo.

Date 13.11.2024

## Limited Review Report

To,  
Board of Directors of  
Chambal Breweries & Distilleries Limited

Dear Sir/ Ma'am,

We have reviewed the accompanying statement of unaudited financial results of **Chambal Breweries & Distilleries Limited** for the Quarter /half year ended as on 30<sup>th</sup> September 2024. Attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI( Listing Obligation And Disclosure Requirements ) Regulations 2015, read with SEBI Circular no. CIR/CFD/FAC/62/2016 Dated July 05, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

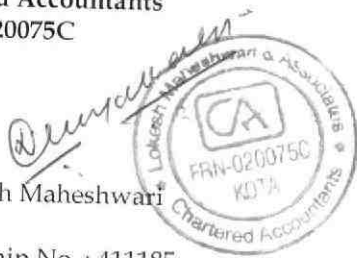
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of interim Financial information performed by the independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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, provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, 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 i.e. Indian Accounting Standards (Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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 Lokesh Maheshwari & Associates.

Chartered Accountants

FRN : 020075C



CA Lokesh Maheshwari  
(Partner)

Membership No. : 411185

Place : Kota

Date : 13.11.2024

UDIN: 24411185BKEWTW2929

### BRANCH OFFICES :

Office No.16, 6th Floor, Precious Mall  
Moti Doongari Road, JAIPUR -302004(Raj.)  
Phone : 0141-4040979, Mobile : 95300-35279

Near City Center Petrol Pump, Clock Tower  
Jaipur Road, TONK-304001 (Raj.)  
Phone : 01432-244082, Mobile : 98870-83082

F-903, Vertex Panache, Behind  
Akshay Patra Foundation, Golden  
Mile Road, Kokapet, Hyderabad-  
500075 Telangana Mob.: 94627 03502

**CHAMBAL BREWERIES AND DISTILLERIES LIMITED**

Registered office: House No. 30, 2nd Floor, DAV School Kei Pass, Talwandi, Kota, 324005

CIN: L99999RJ1985PLC046460

Tel no.: 0744-3500607 Email id: chambalbreweries@gmail.com Website: www.chambalkota.in

**Statement of Unaudited Financial Results for the quarter ended on 30th September 2024**

S.no.	Particulars	Quarter ended			year to date	year to date	
		30.09.2024	30.06.2024	30.09.2023	figure for	figures for	year ended
		Unaudited	Unaudited	Unaudited	period	the previous	31.03.2024
				ended	year ended		
				Unaudited	Unaudited	Audited	
I	Revenue from operations	-	-	-	-	-	-
II	Other income	2.41	2.41	2.81	4.82	5.62	11.04
III	<b>Total Income (I+II)</b>	<b>2.41</b>	<b>2.41</b>	<b>2.81</b>	<b>4.82</b>	<b>5.62</b>	<b>11.04</b>
IV	<b>Expenses</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
	Employee benefits expense (salaries)	1.62	1.62	1.23	3.24	2.46	4.92
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	1.87	3.92	2.62	5.79	10.37	26.44
	<b>Total expenses (IV)</b>	<b>3.49</b>	<b>5.54</b>	<b>3.85</b>	<b>9.03</b>	<b>12.83</b>	<b>31.36</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	(1.08)	(3.13)	(1.04)	(4.21)	(7.21)	(20.32)
VI	Exceptional Items						<b>226.43</b>
VII	Profit/(loss) before tax (V-VI)	(1.08)	(3.13)	(1.04)	(4.21)	(7.21)	(246.75)
VIII	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(1.08)	(3.13)	(1.04)	(4.21)	(7.21)	(246.75)
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operation	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	(1.08)	(3.13)	(1.04)	(4.21)	(7.21)	(246.75)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(1.08)	(3.13)	(1.04)	(4.21)	(7.21)	(246.75)



XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.01)	(0.04)	(0.01)	(0.06)	(0.10)	(3.29)
	(2) Diluted	(0.01)	(0.04)	(0.01)	(0.06)	(0.10)	(3.29)
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	(0.01)	(0.04)	(0.01)	(0.06)	(0.10)	(3.29)
	(2) Diluted	(0.01)	(0.04)	(0.01)	(0.06)	(0.10)	(3.29)

**Notes:**

- 1 The above results were reviewed and taken on record by the Board of Directors at its meeting held on 13.11.2024
- 2 Previous period figures have been regrouped / restated wherever considered necessary.

3 The Company has adopted Indian Accounting Standard ("Ind AS") with effect from 1st April 2017 and the financial results for the quarter ended 30th September, 2024 have been prepared as per the recognition and measurement principles of Ind As, as required under the SEBI ( Listing Obligations and Disclosures requirement) Regulations, 2015

**For Chambal Breweries & Distilleries Limited**

Managing Director  
Date: 13.11.2024  
Place : Kota



**Standalone Statement of Assets and Liabilities**  
for half year ended as on 30th September 2024

Rs. In Lakhs

	Particulars	As at (Half year end )	
		30.09.2024	31.03.2024
		Unaudited	Audited
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	1.20	1.20
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	<b>Non-current financial assets</b>		
	Non-current investments	-	-
	Trade receivables, non-current	-	-
	Loans, non-current		
	Other non-current financial assets	111.33	113.47
	<b>Total non-current financial assets</b>	<b>111.33</b>	<b>113.47</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>112.53</b>	<b>114.67</b>
2	<b>Current assets</b>		
	Inventories	-	-
	<b>Current financial asset</b>		
	Current investments	-	-
	Trade receivables, current	-	-
	Cash and cash equivalents	4.79	5.65
	Bank balance other than cash and cash equivalents		
	Loans, current	-	-
	Other current financial assets	0.09	1.25
	<b>Total current financial assets</b>	<b>4.88</b>	<b>6.90</b>
	Current tax assets (net)	-	-
	Other current assets	-	-
	<b>Total current assets</b>	<b>4.88</b>	<b>121.57</b>
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	<b>Total assets</b>	<b>117.41</b>	<b>121.57</b>



	<b>Equity and liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	748.88	748.88
	Other equity	(632.75)	(628.53)
	<b>Total equity attributable to owners of parent</b>	116.13	120.35
	Non controlling interest		
	<b>Total equity</b>	116.13	120.35
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	<b>Total non-current financial liabilities</b>	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	-	-
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	-	-
	Trade payables, current	-	-
	Other current financial liabilities	1.28	-
	<b>Total current financial liabilities</b>	1.28	-
	<b>Other current liabilities</b>		
	Provisions, current	-	1.22
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	<b>Total current liabilities</b>	1.28	1.22
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	<b>Total liabilities</b>	1.28	1.22
	<b>Total equity and liabilities</b>	117.41	121.57

For Chambal Breweries & Distilleries Limited



Managing Director  
Date : 13.11.2024  
Place : Kota



<b>CHAMBAL BREWERIES DISTILLERIES LIMITED</b>	
<b>CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2024</b>	
<b>PARTICULARS</b>	<b>30.09.2024</b>
	<b>(in Lacs)</b>
<b>A) Cash Flow from Operating Activities</b>	
'Net Profit before Tax	(4.21)
Adjustment for :	
'Depreciation	
'Loss on sales of Fixed Assets	
Profit/Loss on sales of Investments	
'Dividend Income/ Interest Income	(4.82)
'Interest Expenses	
<b>'Operating Profit before Working Capital changes</b>	<b>(9.03)</b>
Adjustment for :	
'short term loan and advances	1.16
'Trade receivables	-
'Current liabilities	0.06
<b>'Cash generated from Operation</b>	<b>(7.81)</b>
<b>Less :</b>	
'Taxes Paid	
<b>Net Cash from Operating Activities</b>	<b>(7.81)</b>
<b>B) Cash Flow from Investing Activities</b>	
'Purchase of Fixed Assets / Capital Expenditure	
'Sale of fixed Assets	
'Purchase/ Sale of Investments	
'Loans and advances	2.14
'Interest Received	4.82
<b>'Net Cash from Investing Activities</b>	<b>6.96</b>
<b>C) Cash Flow from Financing Activities</b>	
'Repayment of Long Term Loan	
'Short Term borrowings	
'Dividend Paid	
'Interest Expenses	
<b>'Net Cash from Financing Activities</b>	
Net decrease in cash & cash Equivalents (A+B+C)	(0.86)
Opening Balance of Cash & Cash Equivalents	5.65
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>4.79</b>

For Chambal Breweries & Distilleries Limited

Managing Director

Date : 13.11.2024

Place : Kota

