



O. P. CHAINS LIMITED

Regd Off: 8/16 A, Seth Gali, Agra-282003 Uttar Pradesh

(CIN: L27205UP2001PLC026372)

E Mail: opchains@rediffmail.com,

Web: www.opchainsltd.com

Ph: 0562-4045117, 4044990

To
Corporate Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Date: 14.11.2024

BSE Scrip Code: 539116

Sub- Submission of Unaudited Financial Results for the Half year ended 30th September, 2024 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Respected Sir,

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 mentioned in the captioned subject, we are enclosing herewith Financial Results for the Half year ended 30th September, 2024 which already approved by the Board of Directors of the Company at its Meeting held on 14th day of November, 2024, Limited Review Report for the half year ended 30th September, 2024, Statement of Assets and Liabilities as at 30th day of September, 2024, Cash Flow Statement for the half year ended 30th day of September, 2024 and Declaration on unmodified opinion.

You are requested to take on the record and do the needful.

Kindly take this information on your records.

Thanking you,
Yours faithfully,

For **O. P. CHAINS LIMITED**

SATISH KUMAR GOYAL
(Managing Director)
DIN: 00095295

Date: 14.11.2024

Place: Agra

GARIMA & CO.

CHARTERED ACCOUNTANTS
Email: capradeepagra@gmail.com



Independent Auditor's Limited Review Report on Standalone Unaudited Half Yearly Financial Results of O. P. Chains Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review report to
The Board of Directors,
O. P. Chains Limited
8/16A, Seth Gali, Agra, Uttar Pradesh-282003 India

We have reviewed the accompanying statement of unaudited financial results of O. P. Chains Limited for the half yearended September 30, 2024, the statement of Assets and Liabilities as on September 30, 2024 and the statement of cash flow for the half year ended on that date (the "Statement"). This statement is prepared by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 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 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, the statement of Assets and Liabilities and the statement of cash flow 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. Our conclusion on the statement is not modified in respect of the above matter

For and on behalf of M/s. Garima and Co.
Chartered Accountants
Firm Registration No.: 003273C



CA Pradeep Kumar Agarwal
(Partner)

Membership No. 072223
UDIN: 24072223BKAKTV3166

Place: Agra
Dated: 14.11.2024

(Rupees s in Lakhs except for Earning Per Share)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024				
Particulars	Six months ended on 30-09-2024	Six months ended on 31-03-2024	Six months ended on 30-09-2023	Previous Year ended on 31-03-2024
(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue from Operations	818.42	838.09	520.80	1,358.89
II. Other Income	0.00	11.68	68.74	80.42
III. Total Revenue (I +II)	818.42	849.77	589.54	1,439.31
IV. Expenses				
Cost of Material Consumed	0.00	762.45	0.00	762.45
Purchases of Stock-in-trade	0.00	32.77	395.10	427.87
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	581.37	-17.27	17.27	0.00
Employee Benefits Expenses	3.78	6.03	4.98	11.01
Finance Costs	0.00	0.01	0.00	0.01
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00
Other Expenses	4.10	3.12	4.10	7.22
Total Expenses	589.25	787.11	421.45	1,208.56
V. Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)	229.17	62.66	168.09	230.75
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	229.17	62.66	168.09	230.75
VIII. Extraordinary items	0.00	0.00	0.00	0.00
IX. Profit/(Loss) before tax (VII-VIII)	229.17	62.66	168.09	230.75
X. Tax Expense	0.00	0.00	0.00	0.00
(1) Current tax	0.00	45.03	0.00	45.03
(2) Previous years tax	0.00	0.00	0.00	0.00
(3) Deferred tax	-0.09	-0.03	0.00	-0.03
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	229.26	17.66	168.09	185.75
XII. Profit/(Loss) from discontinuing operations before tax	0.00	0.00	0.00	0.000
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00
XV. Profit/(Loss) for period before Minority interest	229.26	17.66	168.09	185.75
Share of profit/Loss of Associates	0.00	0.00	0.00	0.00
Profit/(Loss) of Minority interest	0.00	0.00	0.00	0.00
XVI. Profit/(Loss) for the period (XI +XIV)	229.26	17.66	168.09	185.75
XVII. Paid-up share capital (Face Value of the share shall be indicated)	685	685	685	685
XVIII. Reserve excluding revaluation reserve as per balance sheet of previous accounting year	0.00	0.00	0.00	2,566.72
XIX. Earning Per Equity Share				
(a) Basic	3.35	0.26	2.45	2.71
(b) Diluted	3.35	0.26	2.45	2.71

Notes:

- (1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 14.11.2024. The Statutory Auditors have carried out Limited Review of the above results as per Reg 33 of Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015
- (2) Segment reporting as defined in Accounting Standard (AS-17) is not applicable since the entire operation of the company company relates to only one segment.
- (3) In terms of Regulation 13(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, there were no investor complaint pending at the beginning of the quarter or lying unresolved as at 30.09.2024
- (4) The Figures for half year ended March 31, 2024 are the balancing figures between audited figures in figures in respect of full financial year and the published year to date figures upto the end of the Half year of the relevant financial year
- (5) The figures have been re-grouped/re-arranged wherever considered necessary.

FOR O. P. CHAINS LIMITED

Satish Kumar Goyal
 Managing Director
 DIN : 00095295
 Date: 14.11.2024
 Place :AGRA

O. P. CHAINS LIMITED		
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Website: www.opchainsltd.com, Email Id: opchains@rediffmail.com		
CIN: L27205UP2001PLC026372		
		(Rupees in Lakhs)
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024		
Particulars	Half- Year Ended	Year Ended
	30.09.2024	31.03.2024
	Un-Audited	Audited
A. Equity & Liabilities		
Shareholder's Fund		
Share Capital	685.00	685.00
Reserve & Surplus	2,971.34	2,742.07
Money received against Share Warrants	0.00	0.00
Sub Total – Shareholder's Funds	3,656.34	3,427.07
Non- Current Liabilities		
Long-term Borrowings	0.00	0.00
Deferred Tax Liabilities(net)	0.09	0.18
Other long-term liabilities	0.00	0.00
Long Term Provisions	0.00	0.00
Sub Total - Non- Current Liabilities	0.09	0.18
Current Liabilities		
Short Term Borrowings	0.00	0.00
Trade Payables	0.00	0.00
(A) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
Other Current Liabilities	39.95	1.18
Short Term Provisions	47.05	45.53
Sub Total - Current Liabilities	87.01	46.71
TOTAL- EQUITY AND LIABILITIES	3,743.43	3,473.96
B. Assets		
Non-Current Assets		
Property, Plant and Equipment and Intangible Assets	1.21	1.21
Long Term Loans & Advances	2,070.47	1,226.97
Deferred Tax Assets (net)	0.00	0.00
Non-current investments	0.00	0.00
Other Non-Current Assets	0.58	0.58
Sub Total- Non-Current Assets	2,072.26	1,228.76
Current Assets		
Current investments	0.00	0.00
Inventories	0.00	581.37
Trade Receivables	1,550.47	1,606.00
Cash & Cash equivalents	8.53	0.67
Short Term Loans & Advances	0.10	0.10
Other Current Assets	112.08	57.06
Sub Total- Current Assets	1,671.18	2,245.20
TOTAL ASSETS	3,743.43	3,473.96
Notes		
(1) Previous quarter/year figures have been restated wherever necessary to make them comparable.		
(2) Disclosure of segment wise information as per AS-17 is not applicable, as Trading of Precious and Non Precious Metals is the company's only business Segments		
For O. P. CHAINS LIMITED		
Page 2		Satish Kumar Goyal
Date: 14.11.2024		Managing Director
Place: Agra		DIN : 00095295

CASH FLOW STATEMENT OF M/S O.P. CHAINS LIMITED

Cash Flow Statement for the half year ended 30 Sept 2024

Particulars	For the half year ended 30 Sept 2024	For the year ended 31 March, 2024	For the half year ended 30 Sept 2023	For the year ended 31 March, 2023
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	229.26	232.55	(8.97)	5.70
<u>Adjustments for:</u>				
Depreciation and amortisation	0.00	0.00	0.00	0.00
Finance cost	0.00	0.00	0.00	0.00
Interest income	0.00	0.00	0.00	0.00
Tax	0.00	0.00	0.00	0.00
Operating profit / (loss) before working capital changes	229.26	232.55	(8.97)	5.70
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	581.37	(1,020.50)	(994.20)	(18.76)
Trade receivables	55.53	0.00	0.00	0.00
Short-term loans and advances	0.00	8.29	(30.03)	(0.41)
Other current assets	(55.02)	(38.22)	(1.29)	(0.53)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	0.00	0.00	0.00	0.00
Other current liabilities	38.77	0.21	0.09	(1.18)
Short-term provisions	1.52	-	1.27	0.00
	851.44	(817.68)	(1,033.14)	(15.19)
Cash flow from extraordinary items	0.00	0.00	0.00	0.00
Cash generated from operations	851.44	(817.68)	(1,033.14)	(15.19)
Net income tax (paid) / refunds	0.00	(1.72)	0.00	(0.89)
Net cash flow from / (used in) operating activities (A)	851.44	(819.40)	(1,033.14)	(16.07)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	0.00	0.00	0.00	0.00
Proceeds from sale of fixed assets	0.00	0.00	0.00	0.00
Proceeds from Investment	(10.40)	855.90	1,031.23	17.90
Income received	0.00	(38.67)	-	-
	(10.40)	817.23	1,031.23	17.90
Cash flow from extraordinary items	0.00	0.00	0.00	0.00
	(10.40)	817.23	1,031.23	17.90
Net income tax (paid) / refunds	0.00	0.00	0.00	0.00
Net cash flow from / (used in) investing activities (B)	(10.40)	817.23	1,031.23	17.90
C. Cash flow from financing activities				
Proceeds from long-term borrowings	0.00	0.00	0.00	0.00
Repayment of long-term borrowings	0.00	0.00	0.00	0.00
Net increase / (decrease) in working capital borrowings	0.00	0.00	0.00	0.00
Proceeds from other short-term borrowings	0.00	0.00	0.00	0.00
Repayment of other short-term borrowings	0.00	0.00	0.00	0.00
Finance cost	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Cash flow from extraordinary items	0.00	0.00	0.00	0.00
Net cash flow from / (used in) financing activities (C)	0.00	0.00	0.00	0.00
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	841.04	(2.17)	(1.90)	1.83
Cash and cash equivalents at the beginning of the year	0.90	3.07	3.07	1.24
Cash and cash equivalents at the end of the year	841.94	0.90	1.16	3.07

For O. P. CHAINS LIMITED

Satish Kumar Goyal
Managing Director
DIN : 00095295

Date: 14.11.2024

Place: Agra



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Date: 14.11.2024

To,
Corporate Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Respected Sir,

Ref: Scrip Code: 539116

Declaration pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company, M/s. Garima and Co., Chartered Accountants have issued Limited Review Report on the standalone financial results for the Half-year ended 30th September, 2024 with unmodified opinion.

Request you to please take the above on record.

**For and on behalf of the Board
For O. P. CHAINS LIMITED**

Satish Kumar Goyal
Managing Director
DIN: 00095295

Date: 14th November, 2024

Place: Agra