

KACHCHH MINERALS LIMITED

CIN: L15543MH1981PLC024282

Reg. Office: Shop No 16, S 2nd Floor, Sej Plaza, Marve Road, Nr Nutan Vidya Mandir School,
Malad West, Mumbai - 400 064, Maharashtra, India.

Email Id: kachhmineral@yahoo.in

Date: August 14, 2024

To,
BSE Limited
Phirozee Jeejeeboy Towers
Dalal Street, Fort
Mumbai - 400 001

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Ref: Scrip Code: 531778 / ISIN: INE059E01010

This is to inform you that, the Board of Directors of the Company in its meeting held today has considered and approved;

1. Un-audited Standalone Financial Results together with Limited Review Report thereon for the Quarter ended June 30, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015. The copy of the same is enclosed herewith.

Kindly note that the meeting of the Board of Directors commenced at 03:30 P.M. and concluded at 05:00 P.M.

Kindly take the same on your record.

Thanking you.

Yours Faithfully,

**For and on behalf of
Kachchh Minerals Limited**

**DEVISING
TEJABHA
HATHAL**

**Devising Tejabha Hathal
Director
DIN: 09046307**

Encl: As above

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED JUNE 30, 2024

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended (Unaudited)			Year Ended (Audited)	
		30 June 2024	31 Mar 2024	30 June 2023	31 Mar 2024	31 Mar 2023
I	INCOME					
a.	Revenue from operations	29.44	-	65.26	260.79	61.30
b.	Other operating income	-	-	-	-	-
c.	Other income		0.52	-	1	0.50
	Total income	29.44	0.52	65.26	261.30	61.80
II	EXPENSES					
a.	Cost of raw materials consumed		2.53	18.71	120.21	25.05
b.	Purchases of Stock-in-trade		5.61	3.99	25.99	-
c.	Changes in inventories of finished goods and goods-in-process	4.59	(5.25)	9.98	10.59	4.36
d.	Employee benefit expense	1.87	2.59	1.48	7.09	9.25
e.	Finance costs	0.66	0.66	1.69	5.23	4.84
f.	Depreciation and amortization expense	1.22	1.22	1.25	4.87	4.98
g.	Other expenses	15.35	4.57	7.85	25.61	22.79
	Total expenses	23.69	11.92	44.95	199.58	71.27
III	Profit/(Loss) before exceptional items and tax (I - II)	5.75	(11.40)	20.31	61.72	-9.47
IV	Exceptional Items					
V	Profit/(Loss) before tax for the period (III - IV)	5.75	(11.40)	20.31	61.72	-9.47
VI	Income tax expense					
a.	Current tax		-			-
b.	Deferred tax					
	Total tax expense		-			
VII	Profit/(Loss) for the period (V - VI)	5.75	-11.40	20.31	61.72	-9.47
VIII	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
a.	Remeasurements of post employment benefit obligations					
b.	Income tax effect on above					
	Other comprehensive income for the period (net of tax)					
IX	Total comprehensive income for the period (VII+ VIII)	5.75	(11.40)	20.31	61.72	(9.47)
X	Paid up equity share capital (Face value of ₹ 10/- each)	521.18	521.18	521.18	521.18	521.18
XI	Other equity					
XII	Earnings per share (not annualised for quarter and half year)					
	Basic (₹)	0.11	-0.22	0.38	1.16	-0.18
	Diluted (₹)	0.11	-0.22	0.38	1.16	-0.18

Notes

- The above results have been reviewed by the Audit committee and approved by the Board of Directors at its meeting held on August 14, 2024.
- As the Company operates in a single business segment, viz Mining activity in the context of Ind AS - 108, disclosure of segment information is not applicable.
- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, to the extent applicable.
- Figures have been re-classified / regrouped / re-arranged wherever necessary.

For Kachchh Minerals Limited

Date: 14.08.2024
Place: Kutch


KULDIP BHALCHANDRA VYAS
DIRECTOR & CHAIRMAN
DIN: 02529838

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(₹ in lakhs)

Particulars	For the quarter ended	For the year ended
	30.06.2024	31.03.2024
	Unaudited	Audited
Cash flows from operating activities		
Profit / (Loss) before tax	5.75	61.72
Adjustments for:		
Depreciation and amortisation expense	1.22	4.87
Finance costs	0.66	5.23
Net unrealised foreign exchange loss		
Gain on lease modification		
Share based payment expense		
Changes in fair value of financial assets through profit or loss		
Loss / (Gain) on sale of investments (net)		
Loss on sale/discard of property, plant and equipment (net)		
Interest income		
Operating profit before changes in operating assets and liabilities	7.63	71.81
Adjustments for changes in operating assets and liabilities:		
(Increase) / decrease in inventories	4.58	10.59
(Increase) / decrease in trade receivables	4.09	(33.62)
Increase / (decrease) in trade payables	(3.54)	28.00
Increase / (decrease) in other current financial liabilities	(0.06)	0.41
Increase / (decrease) in employee benefit obligations		
Increase / (decrease) in other current liabilities		0.02
Increase / (decrease) in other non-current liabilities		
(Increase) / decrease in other current financial assets	(1.05)	2.51
(Increase) / decrease in other non-current financial assets	0.42	(0.02)
(Increase) / decrease in other non-current assets		
(Increase) / decrease in other current assets		
Cash generated from/ (used in) operations	12.07	79.70
Income tax paid (Net of refunds)		
Net cash generated from/ (used in) operating activities	12.07	79.70
Cash flows from investing activities		
Payment for property, plant, equipment and intangible assets	0	(0.16)
Proceeds from sale of property, plant and equipment		
Realisation / (investment) in fixed deposit and margin money (net)		
Sale of Investment (net)		
Interest received	0	(0.50)
Net cash used in investing activities	-	(0.66)
Cash flows from financing activities		
Proceeds from issue of equity shares		
Proceeds / (Repayments) of long term borrowings	0.60	(34.30)
Proceeds from short term borrowings		
Principal elements of lease payments		
Finance costs paid	(0.66)	(5.23)
Net cash generated from/ (used in) from financing activities	(0.06)	(39.53)
Net (decrease) / increase in Cash and cash equivalents	12.01	39.50
Cash and cash equivalents at the beginning of the year	81.68	42.18
Cash and cash equivalents at the end of the year	93.70	81.68
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash and cash equivalents comprise of:		
Cash on hand		
Balance with banks in current accounts		
Cash and bank balances at the end of the year		

For Kachchh Minerals Limited



KULDIP BHALCHANDRA VYAS
DIRECTOR & CHAIRMAN
DIN: 02529838

Date: 14.08.2024

Place: Kutch

OM PRAKASH S. CHAPLOT & CO.

CHARTERED ACCOUNTANTS

Head Office : 3B,B-48,Bhagnari CHS , NS Mankikar Marg, Chunabhatti , Sion East, Mumbai 400022
Branch Office: 1st Floor, 145, Machhala Magra Opp Hotel Paras Mahal ,Near HDFC Bank , Udaipur 313001 (Raj)

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LIMITED REVIEW REPORT

Review Report to
The Board of Directors
KACHCHH MINERALS LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results (“the statement”) of **KACHCHH MINERALS LIMITED** (“the Company”) for the quarter ended 30th June, 2024 and year to date results for the period from April 01, 2024 to June 30th, 2024 (“the statement”) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the ‘Listing Regulations’).
2. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors/ Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principal laid down in Indian Accounting Standard -34 “Interim Financial Reporting: (Ind AS 34”) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Listing Regulations. Our responsibility is to issue a report on the 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedure in accordance with the Circular No. CIR/CFD/CMD1/44/2019 Dated March 29, 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in the terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For OM PRAKASH S. CHAPLOT & CO.
Chartered Accountants
FRN: 000127C

Meenu Chaplot Digitally signed by
Meenu Chaplot
Date: 2024.08.14
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CA MEENU CHAPLOT
Partner
M. No. 404443
UDIN: 24404443BKCATH1420

Date: 14/08/2024
Place: Mumbai