



Date: November 14, 2024

To
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

REF: SCRIP CODE: 543435

Sub: Outcome of Board Meeting held on Thursday, November 14,2024

Dear Sir/Madam,

In Continuation to our letter dated November 07, 2024 we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., November 14, 2024 at 3.00 p.m. have approved the following:

1. Unaudited standalone Financial Results Along with Limited Review Report for the half-year ended on September 30, 2024;

Accordingly, in terms of Regulation 33 of the SEBI (LODR) Regulation ,2015, we enclose herewith:

1. Unaudited standalone Financial Results along with Limited Review Report i.e. LRR for the half-year ended on September 30, 2024; and

The Board Meeting held today commenced at 3.00 p.m. and concluded at 9.45 p.m.

Kindly take note of the above information.

Thanking You,

Yours faithfully,

FOR CLARA INDUSTRIES LIMITED

Parry Kukreja
Managing Director
DIN: 06649401

CLARA INDUSTRIES LIMITED

CIN :- L25209UP2021PLC151537

Regd Office :- 127/1, Gram Simbhalka Junardar, Paragana, Tehsil and District Saharanpur. Pincode :- 247001
Uttar Pradesh, India.

Phone :- +91 8171884399, 011-69656854. Email :- info@clara.co.in, cs@clara.co.in Website :- www.clara.co.in

CLARA INDUSTRIES LIMITED

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur UP-247001

CIN: L25209UP2021PLC151537, Phone: +91 8171884399
Email Id: nkkukreja@gmail.com, Website: www.clara.co.in

Rs. in Lacs

Statement of Un-Audited Financial Results for the Half Year Ended 30th September 2024

Sr. No.	Particulars	6 Months ended 30.09.2024	6 Months ended 31.03.2024	6 Months ended 30.09.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	312.94	847.42	420.71	1,268.13	1,138.32
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	0.90	3.91	5.08	8.99	1.19
	Total Income from Operations (Net)	313.83	851.33	425.79	1,277.12	1,139.52
2	Expenses					
	(a) Cost of Material Consumed	164.13	300.16	297.37	597.53	630.85
	(b) Purchase of stock-in-trade	-	21.25	-	21.25	-
	(c) Changes in inventories	-	104.03	(162.61)	(58.58)	(77.01)
	(d) Employees Benefits Expenses	2.77	23.71	3.82	27.53	11.46
	(e) Finance Costs	8.83	5.39	2.93	8.32	6.69
	(f) Depreciation & Amortisation expense	25.01	27.09	9.38	36.47	9.57
	(g) Other Expenses	19.25	8.48	27.19	35.67	13.07
	Total Expenses	219.98	490.12	178.08	668.20	594.62
3	Profit before exceptional items and tax (1-2)	93.85	361.21	247.70	608.92	544.90
4	Exceptional Items (Net- Gain/Loss)	-	-	-	8.63	6.86
5	Profit before tax (3+4)	93.85	361.21	247.70	600.29	538.04
6	Tax Expense - Current Tax	25.47	91.80	66.56	158.36	139.22
	- Earlier years tax	-	22.34	-	22.34	4.69
	- Deffered Tax	(1.83)	-1.12	1.03	(0.09)	(0.47)
7	Profit after tax from Continuing Operations (5-6)	70.21	248.19	180.11	419.67	394.61
8	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
9	Profit / (Loss) for the period (7+8)	70.21	248.19	180.11	419.67	394.61
10	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	2,067.29	413.46	413.46	413.46	248.10
11	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	0.34	1.20	0.87	2.07	2.07
	b) Diluted	0.34	1.20	0.87	2.07	2.07

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2024
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.
- The Standalone Statement includes the results for the half year ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2023) of the previous financial year which were subject to limited review.
- During the period under consideration, the company issued bonus share of 16538320 no of equity shares, which is considered for EPS calculation for all the reporting period.

Place : Saharanpur
Date :14.11.2024



For CLARA INDUSTRIES LIMITED

PARRY KUKREJA
Managing Director
DIN-0664401

CLARA INDUSTRIES LIMITED

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur
Saharanpur UP-247001

CIN: L25209UP2021PLC151537, Phone: +91 8171884399

Statement of Assets and Liabilities as at 30th September'2024

Particulars	Rs. in Lacs	
	As at 30th September, 2024	As at 31st March, 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	2,067.29	413.46
Other Equity	2,099.82	3,702.38
Total Equity	4,167.11	4,115.84
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	9.60	9.60
Deferred Tax Liability(Net)	-	-
Total Non-Current Liabilities	9.60	9.60
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	148.82	150.77
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises		22.68
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	54.30	9.78
Other Current Liabilities	8.42	104.17
Short-term Provisions	191.09	167.03
Total Non-Current Liabilities	402.64	454.43
TOTAL EQUITY & LIABILITIES	4,579.35	4,579.86
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	662.54	687.14
- Capital W-I-P		-
<u>Other Non - Current Asset</u>		
Deferred Tax Asset (Net)	1.97	0.13
Total Non-current Assets	664.51	687.27
<u>Current Assets</u>		
Inventories	997.80	714.95
Trade Receivables	1,691.14	824.44
Cash and Bank Balances	117.45	229.85
Short-term Loans and Advances	54.85	54.85
Other current assets	1,053.60	2,068.50
Total Current Assets	3,914.83	3,892.60
TOTAL ASSETS	4,579.34	4,579.86
	0.00	-0.00

For CLARA INDUSTRIES LIMITED

PARRY KUREJA
Managing Director
DIN-06649401

Place : Saharanpur
Date :14.11.2024



CLARA INDUSTRIES LIMITED

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur UP-247001

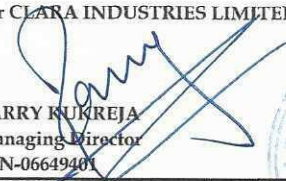
CIN: L25209UP2021PLC151537, Phone: +91 8171884399

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER'2024

Rs. in Lacs

Un-Audited Financial Results for the Half Year and Year Ended 30th Se		FIGURES AS AT THE END OF 30th SEPTEMBER'2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	93.85	600.29
	Adjustments for:		
	Finance Cost	8.83	8.32
	Depreciation	25.01	36.47
	Provision for CSR	-	8.63
	Payment of CSR	-	(6.83)
	Operating Profit before working capital changes	127.69	646.89
	Increase / (Decrease) in Other Current Assets	1,014.90	(1,959.09)
	Increase / (Decrease) in Trade Payables	21.84	(27.03)
	Increase / (Decrease) in Other Current Liabilities	(95.75)	83.48
	(Increase) / Decrease in Inventories	(282.85)	(426.82)
	(Increase) / Decrease in Trade Receivable	(866.69)	(99.61)
	(Increase) / Decrease in Short Term Loans & Advances	-	63.17
	(Increase) / Decrease in Short Term Provisions	24.06	-
	Operating Profit after working capital changes	(56.79)	(1,719.02)
	Less: Income Tax Paid	25.47	161.56
	Net Cash from/ (used in) Operating Activities	(82.27)	(1,880.58)
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	(0.42)	(513.07)
	(Purchase)/ Sale of Capital W-I-P	-	-
	Net Cash from/ (used in) Investing Activities	(0.42)	(513.07)
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Short Term Borrowings	(1.95)	(250.62)
	Increase / (Decrease) in Long Term Borrowings	-	-
	Proceeds from issue of Equity share capital	-	2,761.51
	IPO Expenses	-	-
	Finance Cost paid	(8.83)	(8.32)
	Dividend Paid	(18.94)	-
	Net Cash from/ (used in) Financing Activities	(29.72)	2,502.58
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(112.40)	108.93
	Cash & Cash Equivalents as at the beginning of the year	229.85	120.93
	Cash & Cash Equivalents as at the end of the year	117.45	229.85
		0.00	0.00

For CLARA INDUSTRIES LIMITED

Place : Saharanpur
Date :14.11.2024


PARRY KUKREJA
Managing Director
DIN-06649401





Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
CLARA INDUSTRIES LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of M/s. CLARA INDUSTRIES LIMITED (the Company) for the half year ended 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 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 Jay Gupta & Associates.
Chartered Accountants
FRN: 329001E

(S.Gupta)
Partner

Mem. No. 059535

UDIN: 24059535BKBKBJHR6688



Place: Kolkata

Date: 14th Day of November, 2024

CLARA INDUSTRIES LIMITED

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur UP-247001

CIN: L25209UP2021PLC151537, Phone: +91 8171884399
Email Id: nkkukreja@gmail.com, Website: www.clara.co.in

Rs. in Lacs

Statement of Un-Audited Financial Results for the Half Year Ended 30th September 2024

Sr. No.	Particulars	6 Months ended 30.09.2024	6 Months ended 31.03.2024	6 Months ended 30.09.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
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	c) Other Income	0.90	3.91	5.08	8.99	1.19
	Total Income from Operations (Net)	313.83	851.33	425.79	1,277.12	1,139.52
2	Expenses					
	(a) Cost of Material Consumed	164.13	300.16	297.37	597.53	630.85
	(b) Purchase of stock-in-trade	-	21.25	-	21.25	-
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	(d) Employees Benefits Expenses	2.77	23.71	3.82	27.53	11.46
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	- Deffered Tax	(1.83)	-1.12	1.03	(0.09)	(0.47)
7	Profit after tax from Continuing Operations (5-6)	70.21	248.19	180.11	419.67	394.61
8	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
9	Profit / (Loss) for the period (7+8)	70.21	248.19	180.11	419.67	394.61
10	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	2,067.29	413.46	413.46	413.46	248.10
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(i)	a) Basic	0.34	1.20	0.87	2.07	2.07
	b) Diluted	0.34	1.20	0.87	2.07	2.07

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2024
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- During the period under consideration, the company issued bonus share of 16538320 no of equity shares, which is considered for EPS calculation for all the reporting period.

Place : Saharanpur
Date :14.11.2024



For CLARA INDUSTRIES LIMITED

PARRY KUKREJA
Managing Director
DIN-0664401

CLARA INDUSTRIES LIMITED

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur
Saharanpur UP-247001

CIN: L25209UP2021PLC151537, Phone: +91 8171884399

Statement of Assets and Liabilities as at 30th September'2024

Particulars	Rs. in Lacs	
	As at 30th September, 2024	As at 31st March, 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	2,067.29	413.46
Other Equity	2,099.82	3,702.38
Total Equity	4,167.11	4,115.84
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	9.60	9.60
Deferred Tax Liability(Net)	-	-
Total Non-Current Liabilities	9.60	9.60
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	148.82	150.77
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises		22.68
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Total Non-Current Liabilities	402.64	454.43
TOTAL EQUITY & LIABILITIES	4,579.35	4,579.86
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	662.54	687.14
- Capital W-I-P		-
<u>Other Non - Current Asset</u>		
Deferred Tax Asset (Net)	1.97	0.13
Total Non-current Assets	664.51	687.27
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Inventories	997.80	714.95
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Total Current Assets	3,914.83	3,892.60
TOTAL ASSETS	4,579.34	4,579.86
	0.00	-0.00

For CLARA INDUSTRIES LIMITED

PARRY KUREJA
Managing Director
DIN-06649401

Place : Saharanpur
Date :14.11.2024



CLARA INDUSTRIES LIMITED

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur UP-247001

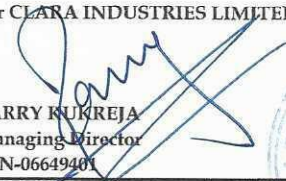
CIN: L25209UP2021PLC151537, Phone: +91 8171884399

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER'2024

Rs. in Lacs

Un-Audited Financial Results for the Half Year and Year Ended 30th Se		FIGURES AS AT THE END OF 30th SEPTEMBER'2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	93.85	600.29
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	Finance Cost	8.83	8.32
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	Net Cash from/ (used in) Operating Activities	(82.27)	(1,880.58)
	(A)		
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	(0.42)	(513.07)
	(Purchase)/ Sale of Capital W-I-P	-	-
	Net Cash from/ (used in) Investing Activities	(0.42)	(513.07)
	(B)		
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Short Term Borrowings	(1.95)	(250.62)
	Increase / (Decrease) in Long Term Borrowings	-	-
	Proceeds from issue of Equity share capital	-	2,761.51
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	Finance Cost paid	(8.83)	(8.32)
	Dividend Paid	(18.94)	-
	Net Cash from/ (used in) Financing Activities	(29.72)	2,502.58
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(112.40)	108.93
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	229.85	120.93
	Cash & Cash Equivalents as at the end of the year	117.45	229.85
		0.00	0.00

For CLARA INDUSTRIES LIMITED

Place : Saharanpur
Date :14.11.2024


PARRY KUKREJA
Managing Director
DIN-06649401





Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
CLARA INDUSTRIES LIMITED

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For Jay Gupta & Associates.
Chartered Accountants
FRN: 329001E

(S.Gupta)
Partner

Mem. No. 059535

UDIN: 24059535BKBJHR6688



Place: Kolkata

Date: 14th Day of November, 2024

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012

Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639

Email : guptaagarwal.associate@gmail.com