

# 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](mailto:kachhmineral@yahoo.in)

Date: November 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. The Unaudited Standalone Financial Results along with the Statement of Assets & Liabilities, Cash Flow Statement for the quarter and half year ended September 30, 2024 and Limited Review Report thereon. The same are enclosed herewith.

Kindly note that the meeting of the Board of Directors commenced at 05:45 P.M. and concluded at 06:30 P.M.

Kindly take the same on your record.

Thanking you.

Yours Faithfully,

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

**DEVISING  
TEJABHA  
HATHAL**

Digitally signed by DEVISING TEJABHA HATHAL  
DN: cn=, o=Kachchh Minerals Limited  
pseudoym=541AB9E9E9B001C6C8DA8BC0  
49AC2C6E8292,  
c=IN, ou=Kachchh Minerals Limited, ou=Kachchh Minerals Limited,  
st=Maharashtra, email=kachchhmineral@yahoo.in,  
serialNumber=4888AC6C5C8E8820CDB9D1  
C89F5C9F510558A88228F4F3206A7B2  
31, cn=DEVISING TEJABHA HATHAL  
Date: 2024.11.14 17:19:15 +05'30'

**Devising Tejabha Hathal  
Director  
DIN: 09046307**

Encl: As above

# OM PRAKASH S. CHAPLOT & CO.

## CHARTERED ACCOUNTANTS

Head Office : 3B,B-48,Bhagnari CHS , NS Mankikar Marg, Chunabhatti , Sion East, Mumbai 400022  
Branch Office: 1<sup>st</sup> Floor, 145, Machhala Magra Opp Hotel Paras Mahal ,Near HDFC Bank , Udaipur 313001 (Raj)  
E mail :[opchaplot@yahoo.com](mailto:opchaplot@yahoo.com) M 9414161211 , (0294) 2486985, 2484177 (O)

### 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 30<sup>th</sup> September, 2024 and year to date results for the period from July 01, 2024 to September 30<sup>th</sup>, 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*

CA MEENU CHAPLOT

Partner

M. No. 404443

UDIN: 24404443BKCA5305



Date: 13/11/2024

Place: Mumbai

Name: KACHCHH MINERALS LIMITED  
 CIN : L15543MH1981PLC024282  
 Regd. Office : 22 MANSUR BLDG, 1ST FLOOR 98 PRINCESS STREET MUMBAI - 400002, MH, IN  
 Email id: kachhmineral@yahoo.in

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

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended (Unaudited)			Half year ended (Unaudited)		Year Ended (Audited)
		30 Sep 2024	30 June 2024	30 Sep 2023	30 Sep 2024	30 Sep 2023	31 Mar 2024
I	<b>INCOME</b>	-	29.44	87.85	29.44	153.12	260.79
a.	Revenue from operations	-	-	-	-	-	-
b.	Other operating income	-	-	-	-	-	0.52
c.	Other income	-	29.44	87.85	29.44	153.12	261.31
	<b>Total income</b>						
II	<b>EXPENSES</b>	-	-	50.20	-	68.91	-
a.	Cost of raw materials consumed	-	-	6.80	-	10.79	25.99
b.	Purchases of Stock-in-trade	-	4.59	(2.26)	4.59	7.72	10.59
c.	Changes in inventories of finished goods and goods-in-process	-	-	-	-	-	-
d.	Employee benefit expense	1.56	1.87	1.69	3.43	3.16	7.29
e.	Finance costs	0.70	0.66	1.76	1.36	3.46	5.23
f.	Depreciation and amortization expense	1.25	1.25	1.25	2.50	2.50	4.87
g.	Other expenses	2.19	15.35	6.07	17.54	14.06	145.63
	<b>Total expenses</b>	5.70	23.72	65.51	29.42	110.60	199.59
III	<b>Profit/(Loss) before exceptional items and tax (I - II)</b>	-5.70	5.72	22.34	0.02	42.52	61.72
IV	<b>Exceptional Items</b>	-	-	-	-	-	-
V	<b>Profit/(Loss) before tax for the period (III - IV)</b>	-5.70	5.72	22.34	0.02	42.52	61.72
VI	<b>Income tax expense</b>						
a.	Current tax						
b.	Deferred tax						
	<b>Total tax expense</b>						
VII	<b>Profit/(Loss) for the period (V - VI)</b>	-5.70	5.72	22.34	0.02	42.52	61.72
VIII	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss						
a.	Remeasurements of post employment benefit obligations						
b.	Income tax effect on above						
	<b>Other comprehensive income for the period (net of tax)</b>						
IX	<b>Total comprehensive income for the period (VII+ VIII)</b>	(5.70)	5.72	22.34	0.02	42.52	61.72
X	<b>Paid up equity share capital (Face value of ₹ 10/- each)</b>	521.18	521.18	521.18	521.18	521.18	521.18
XI	<b>Other equity</b>						
XII	<b>Earnings per share (not annualised for quarter and half year)</b>						
	Basic (₹)	-0.11	0.11	0.42	0.00	0.80	1.16
	Diluted (₹)	-0.11	0.11	0.42	0.00	0.80	1.16

Notes

- The above results have been reviewed by the Audit committee and approved by the Board of Directors at its meeting held on November 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



KULDIP BHALTHANDHRA VYAS  
 DIRECTOR & CHAIRPERSON  
 DIN: 02529838

Place: Kutch  
 Date: 14.11.2024

Name: KACHCHH MINERALS LIMITED  
CIN : L15543MH1981PLC024282  
Regd. Office : 22 MANSUR BLDG, 1ST FLOOR 98 PRINCESS STREET MUMBAI - 400002, MH, IN  
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**STATEMENT OF ASSETS, EQUITY AND LIABILITIES AS AT SEPTEMBER 30, 2024** (₹ in lakhs)

Particulars	As at	As at
	September 30, 2024 (Unaudited)	March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>1. Non-current assets</b>	51.97	54.47
(a) Property, plant and equipment		
(b) Capital work-in-progress		
(c) Right-of-use assets		
(c) Intangible assets		
(d) Financial assets		
Other financial assets		
(e) Income tax assets (net)		
(f) Deferred tax assets (net)	17.29	13.24
(g) Other non-current assets	69.26	67.71
<b>Total non-current assets</b>		
<b>2. Current assets</b>	12.53	17.11
(a) Inventories		
(b) Financial assets		
i. Trade receivables	52.74	72.71
ii. Cash and cash equivalents	111.95	91.11
iii. Bank balances other than cash and cash equivalents above		
iv. Loans	3.33	3.21
v. Other financial assets	3.14	2.95
(c) Other current assets	183.69	187.10
<b>Total current assets</b>	252.95	254.81
<b>Total assets</b>		
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>	521.18	521.18
(a) Equity share capital	(328.89)	(328.91)
(b) Other equity		
Reserves and Surplus	192.29	192.26
<b>Total equity</b>		
<b>Liabilities</b>		
<b>1. Non-current liabilities</b>		
(a) Financial liabilities		
i. Borrowings		
ii. Lease liabilities	24.07	22.63
(b) Employee benefit obligations		
(d) Other non current liabilities		
<b>Total non-current liabilities</b>	24.07	22.63
<b>2. Current liabilities</b>		
(a) Financial liabilities		
i. Borrowings	5.80	5.80
ii. Trade payables	29.95	32.48
Dues to micro enterprises and small enterprises		
Dues to creditors other than micro enterprises and small enterprises		
iii. Other financial liabilities		
iv. Lease liabilities		
(b) Employee benefit obligations		
(c) Income tax liabilities (net)	0.83	1.64
(d) Other current liabilities	36.58	39.92
<b>Total current liabilities</b>	60.65	62.55
<b>Total liabilities</b>	252.94	254.81
<b>Total equity and liabilities</b>		

For Kachchh Minerals Limited



KULDIP BHALCHANDRA VYAS  
DIRECTOR & CHAIRPERSON  
DIN: 02529838

Place: Kutch  
Date: 14.11.2024

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

(e in lakhs)

Particulars	For the half year ended 30.09.2024	For the half year ended 30.09.2023	For the year ended 31.03.2024
	Unaudited	Unaudited	Audited
<b>Cash flows from operating activities</b>			
Profit / (Loss) before tax	0.02	42.52	61.72
Adjustments for:			
Depreciation and amortisation expense	2.50	2.50	4.98
Finance costs	1.36		4.84
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			
	3.88	45.02	71.54
<b>Operating profit before changes in operating assets and liabilities</b>			
<b>Adjustments for changes in operating assets and liabilities:</b>			
(Increase) / decrease in inventories	4.58	9.11	4.354
(Increase) / decrease in trade receivables	19.97	34.36	44.35
Increase / (decrease) in trade payables	(2.53)	(0.93)	(1.11)
Increase / (decrease) in other current financial liabilities	(0.81)	(0.04)	
Increase / (decrease) in employee benefit obligations			
Increase / (decrease) in other current liabilities			0.15
Increase / (decrease) in other non-current liabilities	(0.12)	(1.85)	(7.25)
(Increase) / decrease in other current financial assets	(0.19)	(2.37)	
(Increase) / decrease in other non-current financial assets			
(Increase) / decrease in other non-current assets			
(Increase) / decrease in other current assets			
	24.78	83.30	112.03
<b>Cash generated from/ (used in) operations</b>			
Income tax paid (Net of refunds)	24.78	83.30	112.03
<b>Net cash generated from/ (used in) operating activities</b>			
<b>Cash flows from investing activities</b>			
Payment for property, plant, equipment and intangible assets			
Proceeds from sale of property, plant and equipment			
Realisation / (investment) in fixed deposit and margin money (net)			
Sale of Investment (net)			(0.50)
Interest received			(0.50)
<b>Net cash used in investing activities</b>			
<b>Cash flows from financing activities</b>			
Proceeds from issue of equity shares			
Proceeds / (Repayments) of long term borrowings	1.44	(43.58)	5.16
Proceeds from short term borrowings		44.10	
Principal elements of lease payments	(3.46)	(2.36)	(4.84)
Finance costs paid	(2.02)	(1.84)	0.32
<b>Net cash generated from/ (used in) from financing activities</b>			
	22.77	81.46	111.85
<b>Net (decrease) / increase in Cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year	42.18	1.50	1.51
Cash and cash equivalents at the end of the year	64.95	82.96	42.18
<b>Reconciliation of cash and cash equivalents as per the cash flow statement</b>			
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 & CHAIRPERSON  
DIN: 02529838

Place: Kutch  
Date: 14.11.2024