

November 14, 2023

To,
The Compliance Relationship Department,
BSE Limited
P.J. Towers,
Dalal Street,
Mumbai- 400001

Scrip Code – 543435

Sub: Outcome of Board Meeting held on Tuesday, November 14,2023

Dear Sir/Madam,

In Continuation to our letter dated November 08, 2023 we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., November 14, 2023 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, 2023;

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 he half-year ended on September 30, 2023; and

The Board Meeting held today commenced at 3.00 p.m. and concluded at 9.30 p.m.

This is for your information and record.

Thanking you,

Yours faithfully,

For Clara Industries Limited

Parry Kukreja
Managing Director
DIN: 06649401

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: nkukreja@gmail.com, Website: www.clara.co.in

Rs. in Lacs

Statement of Un-Audited Financial Results for the Half Year Ended 30th September, 2023

Sr. No.	Particulars	6 Months ended 30.09.2023	6 Months ended 31.03.2023	6 Months ended 30.09.2022	Year to date figures as on 31.03.2023	Year to date figures as on 31.03.2022
		Un-audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations	420.71	615.86	522.46	1,138.32	764.89
	a) Revenue from Operations	-	-	-	-	-
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	5.08	1.17	0.03	1.19	22.42
	Total Income from Operations (Net)	425.79	617.03	522.49	1,139.51	387.31
2	Expenses					
	(a) Cost of Material Consumed	297.37	350.84	280.01	630.85	189.24
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories	(162.61)	(28.83)	(48.18)	(77.01)	37.05
	(e) Employees Benefits Expenses	3.82	2.77	8.69	11.46	2.25
	(f) Finance Costs	2.93	3.63	3.06	6.68	4.15
	(g) Depreciation & Amortisation expense	9.38	4.87	4.70	9.57	2.18
	(h) Other Expenses	27.19	11.14	1.92	13.07	11.15
	Total Expenses	178.09	344.42	250.20	594.62	246.02
3	Profit before exceptional items and tax (1-2)	247.70	272.61	272.28	544.90	141.29
4	Exceptional Items (Net- Gain/Loss)	-	(6.86)	-	(6.86)	-
5	Profit before tax (3+4)	247.70	265.75	272.28	538.04	141.29
6	Tax Expense - Current Tax	66.56	70.48	68.74	139.22	35.80
	- Earlier Year Tax	-	4.69	(0.22)	4.69	0.43
	- Deferred Tax	1.03	(0.25)	-	(0.47)	-
7	Profit after tax from Continuing Operations (5-6)	180.11	190.84	203.76	394.61	105.06
8	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
9	Other Comprehensive Income	-	-	-	-	-
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
10	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-	-
11	Total Comprehensive Income (7+9)	180.11	190.84	203.76	394.61	105.06
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	413.46	248.10	248.10	248.10	248.10
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	6.12	7.69	8.21	15.91	8.98
	b) Diluted	6.12	7.69	8.21	15.91	8.98

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2023
- 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 Standards - 17 is not applicable, as the business of the company falls in one segment.

Place : Saharanpur
Date : 14.11.2023



For CLARA INDUSTRIES LIMITED

(Signature)
PARRY KUMAR
Managing Director
DIN-06649401

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

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

Rs. in Lacs

PARTICULARS		FIGURES THE PERIOD ENDED 30TH SEPTEMBER, 2023	FIGURES AS AT THE END OF 31ST MARCH, 2023
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	247.70	538.04
	Adjustments for:		
	Finance Cost	2.93	6.69
	Depreciation	9.38	9.57
	Provision for CSR	(0.85)	6.86
	Operating Profit before working capital changes	259.16	561.16
	Increase / (Decrease) in Other Current Assets	(1,014.08)	(49.53)
	Increase / (Decrease) in Trade Payables	13.23	15.04
	Increase / (Decrease) in Other Current Liabilities	(13.13)	18.12
	(Increase) / Decrease in Inventories	(487.21)	(42.70)
	(Increase) / Decrease in Trade Receivable	(902.86)	(463.42)
	(Increase) / Decrease in Short Term Loans & Advances	141.41	(251.79)
	Operating Profit after working capital changes	(2,003.46)	(213.12)
Less: Income Tax Paid	-	40.49	
Net Cash from/ (used in) Operating Activities	(A) (2,003.46)	(253.61)	
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	(467.11)	(3.34)
	(Purchase)/ Sale of Capital W-I-P	(41.23)	-
Net Cash from/ (used in) Investing Activities	(B) (508.34)	(3.34)	
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Short Term Borrowings	(349.37)	337.58
	Increase / (Decrease) in Long Term Borrowings	-	-
	Proceeds from issue of Equity share capital	2,761.51	-
	IPO Expenses	-	-
	Finance Cost paid	(2.93)	(6.69)
	Net Cash from/ (used in) Financing Activities	(C) 2,409.21	330.89
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C) (102.59)	73.94
	Cash & Cash Equivalents as at the beginning of the year	120.93	46.99
	Cash & Cash Equivalents as at the end of the year	18.34	120.93

For CLARA INDUSTRIES LIMITED

(Signature)
PARRY KURKHA
 Managing Director
 DIN-06649401

Place : Saharanpur
 Date : 14.11.2023



CLARA INDUSTRIES LIMITED
 Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur
 Saharanpur UP-247001
 CIN: L25209UP2021PLC151537, Phone: +91 8171884399
 Email Id: nkkukreja@gmail.com, Website: www.clara.co.in
Statement of Assets and Liabilities as at 30th, September 2023

Particulars	As at 30th, September 2023	As at 31st March, 2023
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	413.46	248.10
Other Equity	3,462.82	686.56
Total Equity	3,876.28	934.66
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	9.60	9.60
Deferred Tax Liability(Net)	0.99	-
Total Non-Current Liabilities	10.58	9.60
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	52.02	401.39
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	66.05	56.39
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	6.67	3.10
Other Current Liabilities	7.56	20.68
Short-term Provisions	211.79	146.08
Total Non-Current Liabilities	344.09	627.64
TOTAL EQUITY & LIABILITIES	4,230.96	1,571.90
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	501.27	43.54
- Capital W-I-P	41.23	-
Other Non - Current Asset		
Deferred Tax Asset (Net)	-	0.04
Total Non-current Assets	542.50	43.58
<u>Current Assets</u>		
Inventories	775.34	288.13
Trade Receivables	1,627.69	724.83
Cash and Bank Balances	18.34	120.93
Short-term Loans and Advances	143.61	285.02
Other current assets	1,123.48	109.41
Total Current Assets	3,688.46	1,528.32
TOTAL ASSETS	4,230.96	1,571.90

Place : Saharanpur
 Date : 14.11.2023

For CLARA INDUSTRIES LIMITED

PAIRRY KUKREJA
 Managing Director
 DIN-06649401





Gupta Agarwal & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2023 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of
CLARA INDUSTRIES LIMITED

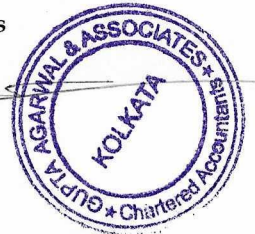
1. We have reviewed the accompanying statement of Unaudited Financial Results of CLARA INDUSTRIES LIMITED (the Company) for the half year ended 30th September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 the applicable Accounting Standards and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement,

For Gupta Agarwal & Associates
Chartered Accountants
FRN: 329001E

(Jay Shanker Gupta)
Partner

(Mem. No. 059535)

UDIN: 23059535B G S X DD4483



Place: Kolkata

Date: 14th day of November, 2023