

To,

Dated:09.11.2023

BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001.

Script Code: 531946

Sub: Unaudited Financial Result of the Company under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and half year ended on 30th September, 2023.

Dear Sir(s),

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed herewith:

1. Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30th September 2023 along with the Limited Review report on Unaudited Financial results of the company, Statement of Asset and Liabilities of the company and Cash Flow Statement

The aforesaid result has been approved by the Board of Directors at their meeting held today.

Kindly update the same on your records and oblige.

Thanking you,

Yours faithfully,

For and on behalf on
Chadha Papers Limited

For Chadha Papers Ltd.



Director

Amanbir Singh Sethi
Wholetime Director
DIN: 01015203
Address: CTC061 The Crest Park Drive,
DLF5, Gurugram, Haryana-122011

Encl: As Above

Chadha Papers Limited

Correspondance Address: C/o Wave One Project Office
Plot No. L-2A, 2nd Floor, Sector-18, Noida (U.P.) 201301, India
Works: Chadha Estate, Nanital Road, Bilaspur, District Rampur (U.P)
CIN No. L21O12UP199OPLCO11878



Independent Auditor's report on the Quarterly and Year to date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to

The Board of Directors of M/s. CHADHA PAPERS LTD

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Chadha Papers Limited** (the 'Parent') and its subsidiary (the parent and its subsidiary together referred to as 'the group') for the Quarter ended 30th September 2023 and the consolidated year to date results for the period 1st April 2023 to 30th September 2023, being submitted by the Parent Company pursuant to the requirement of Regulation 33 and 52 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's board of directors on 09 November, 2023 has been prepared in accordance with the recognition and measurement principles 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. Our responsibility is to issue a report on these financial 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 matters, and applying analytical and other review procedures. A review is substantially less in scope 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.



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Peer Review Certificate No 015317 Dated 10 May 2023

We also performed procedures 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities: Manorama Paper Mills Limited (Subsidiary).
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matter

6. We did not review the interim financial statements /financial information /financial results of its subsidiary company included in the consolidated unaudited interim financial statements/ financial information/ financial results of the entities included in the Group, whose results reflect total revenues of Rs. Nil and total net profit / (loss) after tax of Rs. Nil and total comprehensive income/ loss of Rs. Nil for the quarter ended 30/09/2023, and cash flows (net) of Rs. Nil for the period from 01/04/2023 to 30/09/2023, as considered in the respective consolidated unaudited interim financial statements/ financial information/ financial results of the entities included in the Group. The interim financial statements/ financial information / financial results have not been audited by us, these financial statements/ financial information / financial results are unaudited and have been furnished to us by the management and our opinion on consolidated financial results, to the extent have been derived from the information furnished by the management of the company. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For D H A N A & Associates
(Formerly Khandelia & Sharma)
Chartered Accountants
Firm Registration No: 510525C


CA Arun Khandelia
Place: New Delhi



Membership No-089125
Date: 09th November 2023
UDIN: 23089125 BAWUTJ 4126

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

(RS. IN LAKHS)

S. No.	PARTICULARS	CONSOLIDATED					
		Three Months Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from Operations (Gross)	10,629.34	15,805.49	17,252.64	26,434.83	32,386.47	69,703.18
	b) Other Income	92.55	41.93	42.23	134.48	62.93	181.82
	Total Income (a + b)	10,721.89	15,847.42	17,294.87	26,569.31	32,449.40	69,885.00
2	Expenses						
	a) Cost of materials consumed	7,391.01	9,114.36	10,903.80	16,505.37	21,420.21	42,777.38
	b) Changes in Inventories of Finished Goods, work in progress	(1,399.51)	(98.68)	265.58	(1,498.18)	129.63	77.98
	c) Employee benefits expense	392.40	373.69	333.18	766.09	704.91	1,445.64
	d) Finance Costs	352.16	345.29	571.54	697.45	991.19	1,727.98
	e) Depreciation	235.35	228.92	229.81	464.27	460.68	929.36
	f) Other expenses:						
	(i) Power and Fuel	2,690.13	1,861.79	2,366.27	4,551.92	4,656.72	9,065.77
	(ii) Others	1,258.48	1,138.45	1,474.14	2,396.93	2,803.98	5,575.18
	Total Expenses	10,920.03	12,963.82	16,144.32	23,883.85	31,167.32	61,599.28
3	Profit before Exceptional and Extraordinary Items and Tax (1-2)	(198.14)	2,883.60	1,150.55	2,685.46	1,282.08	8,285.72
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Extraordinary Items and Tax (3-4)	(198.14)	2,883.60	1,150.55	2,685.46	1,282.08	8,285.72
6	Extraordinary Items	-	-	-	-	-	-
7	Profit before Tax (5-6)	(198.14)	2,883.60	1,150.55	2,685.46	1,282.08	8,285.72
8	Tax Expenses						
	(i) Current Tax	(38.68)	729.08	289.57	690.41	322.67	2,199.22
	(ii) MAT Credit reversed	5.55	778.19	-	783.75	-	718.14
	(iii) Deferred Tax	(44.23)	(49.11)	289.57	(93.34)	322.67	1,481.08
9	Profit/(Loss) for the period from Continuing Operations (7-8)	(159.46)	2,154.52	860.98	1,995.05	959.41	6,086.50
10	Profit/(Loss) for the period from Discontinuing Operations	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Profit/(Loss) for the period from Discontinuing Operations (After Tax)	-	-	-	-	-	-
13	Profit/(Loss) for the period (9+12)	(159.46)	2,154.52	860.98	1,995.05	959.41	6,086.50
14	Other Comprehensive Income (OCI)						
	i) a) Re-measurement Gain/(Loss) on Defined Benefit Plans	-	-	-	-	-	12.82
	b) Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-	17.13
	ii) a) Investments in Equity Instruments carried at Fair Value	-	-	-	-	-	(4.31)
	b) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14)	(159.46)	2,154.52	860.98	1,995.05	959.41	6,099.32
	Profit for the period attributable to:						
	Owners of the Company	(159.46)	2,154.52	860.98	1,995.05	959.41	6,086.50
	Non-controlling Interest	-	-	-	-	-	(0.00)
	Other comprehensive Income/(Loss) attributable to:						
	Owners of the Company	-	-	-	-	-	-
	Non-controlling Interest	-	-	-	-	-	-
	Total comprehensive Income/ (Loss) attributable to:						
	Owners of the Company	(159.46)	2,154.52	860.98	1,995.05	959.41	6,086.50
	Non-controlling Interest	-	-	-	-	-	(0.00)
16	Paid up Equity Share Capital (face value of Rs. 10/- each)	1,020.40	1,020.40	1,020.40	1,020.40	1,020.40	1,020.40
17	Other Equity	-	-	-	-	-	1,146.28
18	Earning per equity share (of Rs. 10 each) (not annulaised)						
	a) Basic (In Rs.)	(1.56)	21.11	8.44	19.55	9.40	59.65
	b) Diluted (In Rs.)	(1.56)	21.11	8.44	19.55	9.40	59.65

Notes:

- The above financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors in their respective meetings held on 09 Nov 2023
- The above consolidated financial results for the quarter ended 30th September, 2023 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
- As the Company has a single reportable segment, the segment wise disclosure requirement of Ind AS 108 on operating segment is not applicable to it.
- Financial Results for this period have been prepared and presented in accordance with the recognition and measurement principles of Ind AS-34 "Interim Investment in impact of dis Financial Reporting".
- The figures for the previous periods have been regrouped / rearranged, wherever necessary.

For Chadha Papers Ltd.

CHADHA PAPERS LIMITED
STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER'2023

(RS. IN LAKHS)

Particulars	CONSOLIDATED	
	30.09.2023	31.03.2023
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	9,388.10	9,254.14
Intangible assets	0.77	0.77
Financial assets		
Investments	160.55	160.55
Other financial assets	1,833.40	1,431.74
Income tax assets (Net)	215.88	215.88
Other non-current assets	202.99	138.78
Total Non-current assets	11,801.69	11,201.86
Current assets		
Inventories	6,312.33	5,022.58
Financial assets		
Investments	442.26	442.26
Trade receivables	4,169.65	4,561.96
Cash and cash equivalents	20.02	4,080.70
Other bank balances	6,152.00	717.12
Loans	6.07	6.68
Others	202.82	98.27
Income tax assets (Net)	-	-
Other current assets	2,320.51	1,556.89
Total Current assets	19,625.66	16,486.46
Total assets	31,427.35	27,688.32
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,020.40	1,020.40
Other equity	3,141.32	1,146.28
Non- Controlling Interests	0.02	0.02
Total equity	4,161.74	2,166.70
Non-current liabilities		
Financial liabilities		
Borrowings	5,246.21	5,008.31
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of other than micro enterprises and small enterprises	4,750.00	4,750.00
Other financial liabilities	135.21	109.24
Provisions	1,985.65	2,078.98
Deferred tax liabilities (net)	12,117.07	11,946.53
Total Non-current liabilities		
Current liabilities		
Financial liabilities		
Borrowings	5,948.55	5,994.11
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	2,246.28	1,163.55
Total outstanding dues of other than micro enterprises and small enterprises	4,727.48	3,892.13
Other financial liabilities	697.56	658.78
Provisions	-	15.53
Other current liabilities	469.93	1,359.30
Current tax liabilities (Net)	1,058.74	491.69
Total Current liabilities	15,148.54	13,575.09
Total equity and liabilities	31,427.35	27,688.32

For Chadha Papers Ltd.
Director


Place: Noida
Date:09.11.2023

	(Rs. In Lakhs)	
	Year Ended September 30, 2023	Year Ended March 31, 2023
Cash flow from operating activities		
Profit before taxation	2,685.44	8,285.72
Non-cash adjustments to reconcile profit before tax to net cash flows		
Depreciation on property plant & equipment, including intangible assets	464.27	929.36
Interest Income on financial liabilities at amortised cost	-	-
Unwinding of interest on financial liabilities at amortised cost	281.79	832.76
Interest income on FDR	(108.07)	(63.32)
Interest expense	415.65	895.22
Profit on sale of property plant & equipment	-	(10.23)
Profit on sale of land	-	(46.86)
Loss on sale of property plant & equipment	-	0.89
Provision for diminution in value of investment	-	-
Doubtful debts written off	0.11	155.25
Unrealised foreign fluctuation (Gain)/Loss	(0.34)	(16.25)
Old balances written back	-	(16.15)
Re-measurements gain/(loss) of defined benefit obligations	-	17.13
Operating profit before working capital changes	3,738.85	10,963.52
Adjustments for:		
(Increase) / Decrease in trade receivables	394.55	(587.48)
(Increase)/Decrease in inventories	(1,289.75)	(1,339.82)
(Increase) / Decrease in loans	0.61	29.49
(Increase) / Decrease in other financial assets	(506.21)	(963.24)
(Increase) / Decrease in other current assets and Non current assets	(827.81)	(534.51)
Increase/(Decrease) in trade payables	1,913.54	(281.13)
Increase/(Decrease) in other financial liabilities	38.78	4,744.12
Increase/(Decrease) in other current liabilities	(889.37)	(906.90)
Increase/(Decrease) in provisions	10.44	(16.43)
Cash generated from operations	2,583.63	11,107.62
Direct taxes paid (net of refunds)	216.70	231.40
Net cash from operating activities (A)	2,366.93	10,876.22
Cash flows from investing activities		
Purchase of property plant & equipment, including intangible assets, CWIP	(621.21)	(316.11)
Purchase of investments	-	-
Proceeds from sale of Property plant & equipment, including intangible assets	23.00	125.64
Proceeds from sale of land	-	48.00
Investment in bank deposits	(5,434.88)	(517.12)
Interest income on FDR	108.07	63.31
Net cash (used in) investing activities (B)	(5,925.02)	(596.28)
Cash flows from financing activities		
Repayment of borrowings	-	(5,605.86)
Increase in borrowings	23.57	-
Interest paid	(415.66)	(895.22)
Net cash (used in) financing activities (C)	(392.09)	(6,501.08)
Net increase in cash and cash equivalents (A+B+C)	(3,950.18)	3,778.86
Cash and cash equivalents at the beginning of the year	(165.92)	(3,944.78)
Cash and cash equivalents at the end of the year	(4,116.09)	(165.92)

Notes:

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 on "Statement of Cash Flow".
- Amounts in brackets indicate a cash outflow or reduction.

	September 30, 2023	March 31, 2023
3) Reconciliation of cash and cash equivalents as per the Statement of cash flows:		
Cash and Cash Equivalents as per above	20.02	4,080.70
Letter of Credit and Cash Credit	(4,136.12)	(4,246.61)
Balance as per Statement of Cash Flows	(1,116.10)	(165.92)

For Chadha Papers Ltd

Director

Independent Auditor's report on the Quarterly and Year to date Unaudited Standalone Financial Results Of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report

To the Board of Directors Of M/s. CHADHA PAPERS LTD.

1. We have reviewed the accompanying statement of Unaudited Standalone financial results of Chadha Papers Limited (the 'Company') for the Quarter ended 30th September 2023 and year to date from April 01, 2023 to September 30, 2023 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind-AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The statement has been approved by the statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement 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. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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Peer Review Certificate No 015317 Dated 10 May 2023

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone financial results prepared in accordance with applicable accounting standards i.e. Ind-AS prescribed under Section 133 of the Companies Act, 2013 and other accounting principles 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 as modified by SEBI Circular dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D H A N A & Associates
(Formerly Khandelia & Sharma)
Chartered Accountants
Firm Registration No: 510525C




CA Arun Khandelia
Place: New Delhi
Membership No-089125
Date: 09th November 2023
UDIN: 23089125 BAWUTK 2767

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023


S. No.	PARTICULARS	STANDALONE					
		Three Months Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from Operations (Gross)	10,629.34	15,805.49	17,252.64	26,434.83	32,386.47	69,703.17
	b) Other Income	92.55	41.93	42.23	134.48	62.93	181.81
	Total Income (a + b)	10,721.89	15,847.42	17,294.87	26,569.31	32,449.40	69,884.98
2	Expenses						
	a) Cost of materials consumed	7,391.01	9,114.36	10,903.80	16,505.37	21,420.21	42,777.38
	b) Changes in Inventories of Finished Goods, work in progress	(1,399.51)	(98.60)	265.50	(1,498.18)	129.63	77.98
	c) Employee benefits expense	392.40	373.69	333.18	766.09	704.91	1,445.64
	d) Finance Costs	352.16	345.29	571.54	697.45	991.19	1,727.98
	e) Depreciation	235.35	228.92	229.81	464.27	460.68	929.35
	f) Other expenses:						
	(i) Power and Fuel	2,690.13	1,861.79	2,366.27	4,551.92	4,656.72	9,065.77
	(ii) Others	1,258.48	1,138.45	1,484.25	2,396.93	2,814.09	5,582.02
	Total Expenses	10,920.03	12,963.82	16,154.43	23,883.85	31,177.43	61,606.12
3	Profit before Exceptional and Extraordinary Items and Tax (1-2)	(198.14)	2,883.60	1,140.44	2,685.46	1,271.97	8,278.86
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Extraordinary Items and Tax (3-4)	(198.14)	2,883.60	1,140.44	2,685.46	1,271.97	8,278.86
6	Extraordinary Items	-	-	-	-	-	-
7	Profit before Tax (5-6)	(198.14)	2,883.60	1,140.44	2,685.46	1,271.97	8,278.86
8	Tax Expenses						
	(i) Current Tax	(38.68)	729.08	287.03	690.41	320.13	2,199.22
	(ii) MAT Credit reversed	5.55	778.19	-	783.75	-	718.14
	(iii) Deferred Tax	(44.23)	(49.11)	287.03	(93.34)	320.13	1,481.08
9	Profit/(Loss) for the period from Continuing Operations (7-8)	(159.46)	2,154.52	853.41	1,995.05	951.84	6,079.64
10	Profit/(Loss) for the period from Discontinuing Operations	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Profit/(Loss) for the period from Discontinuing Operations (After Tax)	-	-	-	-	-	-
13	Profit/(Loss) for the period (9+12)	(159.46)	2,154.52	853.41	1,995.05	951.84	6,079.64
14	Other Comprehensive Income (OCI)						
	i) a) Re-measurement Gain/(Loss) on Defined Benefit Plans	-	-	-	-	-	12.82
	b) Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-	17.13
	ii) a) Investments in Equity Instruments carried at Fair Value	-	-	-	-	-	(4.31)
	b) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14)	(159.46)	2,154.52	853.41	1,995.05	951.84	6,092.46
16	Paid up Equity Share Capital (face value of Rs. 10/- each)	1,020.40	1,020.40	1,020.40	1,020.40	1,020.40	1,020.40
17	Other equity	-	-	-	-	-	1,109.14
18	Earning per equity share (of Rs. 10 each) (not annulaised)						
	a) Basic (In Rs.)	(1.56)	21.11	8.36	19.55	9.33	59.58
	b) Diluted (In Rs.)	(1.56)	21.11	8.36	19.55	9.33	59.58

Notes:

- The above financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors in their respective meetings held on November 09, 2023
- The above standalone financial results for the quarter ended 30th September, 2023 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
- As the Company has a single reportable segment, the segment wise disclosure requirement of Ind AS 108 on operating segment is not applicable to it.
- Financial Results for this period have been prepared and presented in accordance with the recognition and measurement principles of Ind AS-34 "Interim Investment in impact of dis Financial Reporting".
- The figures for the previous periods have been regrouped / rearranged, wherever necessary.

Place: Noida
 Date: 09.11.2023

For Chadha Papers Ltd.


 Director

CHADHA PAPERS LIMITED
STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER 2023

(RS. IN LAKHS)

Particulars	STANDALONE	
	30.09.2023	31.03.2023
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	9,388.10	9,254.14
Intangible assets	0.77	0.77
Financial assets		
Investments	160.55	160.55
Other financial assets	1,832.90	1,431.24
Income tax assets (Net)	215.88	215.88
Other non-current assets	202.99	138.78
Total Non-current assets	11,801.19	11,201.36
Current assets		
Inventories	6,277.33	4,987.58
Financial assets		
Investments	442.26	442.26
Trade receivables	4,163.52	4,555.83
Cash and cash equivalents	19.94	4,080.61
Other bank balances	6,152.00	717.12
Loans	6.07	6.68
Others	202.82	98.27
Income tax assets (Net)	-	-
Other current assets	2,313.59	1,549.97
Total Current assets	19,577.53	16,438.33
Total assets	31,378.72	27,639.69
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,020.40	1,020.40
Other equity	3,104.19	1,109.14
Total equity	4,124.59	2,129.54
Non- Controlling Interests	-	-
Non-current liabilities		
Financial liabilities		
Borrowings	5,246.21	5,008.31
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of other than micro enterprises and small enterprises	-	-
Other financial liabilities	4,750.00	4,750.00
Provisions	135.21	109.24
Deferred tax liabilities (net)	1,985.65	2,078.99
Total Non-current liabilities	12,117.07	11,946.54
Current liabilities		
Financial liabilities		
Borrowings	5,937.43	5,982.99
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	2,246.28	1,163.55
Total outstanding dues of other than micro enterprises and small enterprises	4,727.12	3,891.77
Other financial liabilities	697.56	658.78
Provisions	-	15.53
Other current liabilities	469.93	1,359.30
Current tax liabilities (Net)	1,058.74	491.69
Total Current liabilities	15,137.06	13,563.61
Total equity and liabilities	31,378.72	27,639.69

For Chadha Papers Ltd.

Director

Chadha Papers Limited
CIN: - L21012UP1990PLC011878
Registered office address :- Chadha Estate, Nanital Road, Bilaspur-244921, Rampur (UP)
Email Id :- chadhapapersltd@gmail.com, Mobile No.91053-88000
Standalone Statement of Cash Flow for the year ended September 30, 2023

	(Rs. in Lakhs)	
	Year Ended September 30, 2023	Year Ended March 31, 2023
Cash flow from operating activities		
Profit before taxation	2,685.44	8,278.87
Non-cash adjustments to reconcile profit before tax to net cash flows		
Depreciation on property plant & equipment, including intangible assets	464.27	929.36
Interest Income on financial liabilities at amortised cost	-	-
Unwinding of interest on financial liabilities at amortised cost	281.79	832.76
Interest income on FDR	(108.07)	(63.32)
Interest expense	415.65	895.22
Profit on sale of property plant & equipment	-	(10.23)
Profit on sale of land	-	(46.86)
Loss on sale of property plant & equipment	-	0.89
Provision for diminution in value of investment	-	-
Doubtful debts written off	0.11	153.21
Unrealised foreign fluctuation (Gain)/Loss	(0.34)	(16.25)
Old balances written back	-	(16.15)
Re-measurements gain/(loss) of defined benefit obligations	-	17.13
Operating profit before working capital changes	3,738.85	10,954.63
Adjustments for:		
(Increase) / Decrease in trade receivables	394.55	(587.48)
(Increase)/Decrease in inventories	(1,289.75)	(1,339.82)
(Increase) / Decrease in loans	0.61	39.60
(Increase) / Decrease in other financial assets	(506.21)	(963.24)
(Increase) / Decrease in other current assets and Non current assets	(827.81)	(536.13)
Increase/(Decrease) in trade payables	1,913.54	(280.72)
Increase/(Decrease) in other financial liabilities	38.78	4,744.12
Increase/(Decrease) in other current liabilities	(889.37)	(906.90)
Increase/(Decrease) in provisions	10.44	(16.43)
Cash generated from operations	2,583.63	11,107.63
Direct taxes paid (net of refunds)	216.70	231.40
Net cash from operating activities (A)	2,366.93	10,876.23
Cash flows from investing activities		
Purchase of property plant & equipment, including intangible assets, CWIP	(621.21)	(316.11)
Purchase of investments	-	-
Proceeds from sale of Property plant & equipment, including intangible assets	23.00	125.64
Proceeds from sale of land	-	48.00
Investment in bank deposits	(5,434.88)	(517.12)
Interest income on FDR	108.07	63.31
Net cash (used in) investing activities (B)	(5,925.02)	(596.28)
Cash flows from financing activities		
Repayment of borrowings	-	(5,605.86)
Increase in borrowings	23.57	-
Interest paid	(415.66)	(895.23)
Net cash (used in) financing activities (C)	(392.09)	(6,501.09)
Net increase in cash and cash equivalents (A+B+C)	(3,950.18)	3,778.86
Cash and cash equivalents at the beginning of the year	(166.00)	(3,944.88)
Cash and cash equivalents at the end of the year	(4,116.18)	(166.02)

Notes:

- 1) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 on "Statement of Cash Flow".
- 2) Amounts in brackets indicate a cash outflow or reduction.

3) Reconciliation of cash and cash equivalents as per the Statement of cash flows:

	September 30, 2023	March 31, 2023
Cash and Cash Equivalents as per above	19.94	4,080.61
Letter of Credit and Cash Credit	(4,136.12)	(4,246.61)
Balance as per Statement of Cash Flows	(4,116.18)	(166.02)

For Chadha Papers Ltd.
Director