

CHAMBAL

Breweries & Distilleries Limited



REGISTERED OFFICE
A/7, SHOPPING CENTRE, KOTA (RAJ.)
PHONE & FAX : 0744-2362346

Date: 14.11.2019

To,

BSE Limited,
25th Floor, Rotunda Building,
P.J. Tower, Dalal Street,
Mumbai- 400 001

Sub : Submission of Unaudited Financial Results of the Company for the quarter/half year ended on 30th September 2019 and the Statement of Assets & Liabilities along with Cash flow statement of the Company as on that date and Limited Review Report thereon.

Ref: Chambal Breweries and Distilleries Ltd, (Scrip Code 512301)

Dear Sir / Ma'am,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ["SEBI (LODR)"], find enclosed Unaudited Financial Results of the Company for the quarter/half year ended on 30th September 2019 and the Statement of Assets & Liabilities along with the cash flow statement of the Company as on that date and Limited Review Report thereon adopted in the Board Meeting held on **Thursday, the 14th Day of November, 2019** at Registered office of the Company at A-7 Shopping Centre, Kota- 324007 (Rajasthan).

You are kindly requested to take the same on record and inform all those concerned accordingly.

Thanking You,
Yours Faithfully,

FOR CHAMBAL BREWERIES & DISTILLERIES LTD.


Lalit Modi
Company Secretary &
Compliance officer
Membership No A37353



Email Id : chambalbreweries@gmail.com
CIN : L99999RJ1985PLC046460

Website : www.chambalkota.com



VAG & Co.
Chartered Accountants

143, Deep Shri Building, Kotri road
Gumanpura, Kota-324007
email: vag_co1985@yahoo.com
Ph.(O)0744-2392122 (F)2392196

Limited Review Report

To,
Board of Directors of
Chambal Breweries & Distilleries Limited

Dear Sir/ Ma'am,

We have reviewed the accompanying statement of unaudited financial results of **Chambal Breweries & Distilleries Limited** for the Quarter /half year ended as on 30th September 2019. Attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI(Listing Obligation And Disclosure Requirements) Regulations 2015, read with SEBI Circular no. CIR/CFD/FAC/62/2016 Dated July 05, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 i.e. Indian Accounting Standards (Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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.

For **VAG & Co.**
Chartered Accountants



(Partner)

Membership No.

FRN : 003014C

Place : Kota

Date : 14/11/2019

UDIN- 19409781AAAAcf3441

CHAMBAL BREWERIES AND DISTILLERIES LIMITED

Registered office: A-7, Shopping Centre, Kota -324 007 (Rajasthan)CIN: L99999RJ1985PLC046460

Tel no.: 0744-2362346 Fax: 0744- 2362346 Email id: chambalbreweries@gmail.com Website: www.chambalkota.com

Statement of Unaudited Financial Results for the quarter ended on 30th September 2019

							In lacs.
S.no.	Particulars	Quarter ended			year to date figure for period ended	year to date figures for the previous year ended	year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	-	-	-	-	-	-
II	Other income	3.87	3.18	3.32	7.05	6.46	13.04
III	Total Income (I+II)	3.87	3.18	3.32	7.05	6.46	13.04
IV	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
	Employee benefits expense (salaries)	1.17	1.17	1.11	2.34	2.20	4.42
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense					-	
	Other expenses	2.76	1.80	2.98	4.56	4.24	7.39
	Total expenses (IV)	3.93	2.97	4.09	6.90	6.44	11.81
V	Profit/(loss) before exceptional items and tax (I- IV)	-0.06	0.21	-0.77	0.15	0.02	1.23
VI	Exceptional Items				-	-	154.51
VII	Profit/(loss) before tax (V-VI)	-0.06	0.21	-0.77	0.15	0.02	-153.28
VIII	Tax expense						
	(1)Current tax	-	-	-	-	-	3.27
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-0.06	0.21	-0.77	0.15	0.02	-156.55
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operation	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	-0.06	0.21	-0.77	0.15	0.02	-156.55
XIV	Other Comprehensive Income					-	
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	-0.06	0.21	-0.77	0.15	0.02	-156.55



XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-

Notes:

- 1 The above results were reviewed and taken on record by the Board of Directors at its meeting held on 14.11.2019
- 2 Previous period figures have been regrouped / restated wherever considered necessary.

- 3 The Company has adopted Indian Accounting Standard ("Ind AS") with effect from 1st April 2017 and the financial results for the quarter ended 30th September, 2019 have been prepared as per the recognition and measurement principles of Ind As, as required under the SEBI(Listing Obligations and Disclosures requirement) Regulations, 2015.

For Chambal Breweries & Distilleries Limited


 Director
 Date: 14.11.2019
 Place : Kota



Standalone Statement of Assets and Liabilities

for half year ended as on 30th September 2019

Rs. In Lakhs

	Particulars	As at (Half year end) 30.09.2019 Unaudited	As at (year end) 31.03.2019 Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	1.20	1.20
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-current financial assets		
	Non-current investments	-	-
	Trade receivables, non-current	-	-
	Loans, non-current		
	Other non-current financial assets	1,016.52	1,016.66
	Total non -current financial assets	1,016.52	1,016.66
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	1,017.72	1,017.86
2	Current assets		
	Inventories	-	-
	Current financial asset		
	Current investments		
	Trade receivables, current		
	Cash and cash equivalents	3.94	1.22
	Bank balance other than cash and cash equivalents	0.37	1.86
	Loans, current		
	Other current financial assets	1.03	1.72
	Total current financial assets	5.34	4.80
	Current tax assets (net)		-
	Other current assets		-
	Total current assets	5.34	1,022.66
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	1,023.06	1,022.66



	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	748.88	748.88
	Other equity	273.49	273.35
	Total equity attributable to owners of parent	1,022.37	1,022.23
	Non controlling interest		
	Total equity	1,022.37	1,022.23
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		
	Trade payables, current		
	Other current financial liabilities		
	Total current financial liabilities	-	
	Other current liabilities		
	Provisions, current	0.69	0.43
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	0.69	0.43
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	0.69	0.43
	Total equity and liabilities	1,023.06	1,022.66

For Chambal Breweries & Distilleries Limited



 Director
 Date : 14/11/2019
 Place : Kota




CHAMBAL BREWERIES DISTILLERIES LIMITED	
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2019	
PARTICULARS	30.09.2019
	(in Lacs)
A) Cash Flow from Operating Activities	
'Net Profit before Tax	0.15
Adjustment for :	
'Depreciation	
'Loss on sales of Fixed Assets	
Profit/Loss on sales of Investments	
'Dividend Income/ Interest Income	
'Interest Expenses	
'Operating Profit before Working Capital changes	0.15
Adjustment for :	
'short term loan and advances	0.69
'Trade receivables	
'Current liabilities	0.26
'Cash generated from Operation	1.10
Less :	
'Taxes Paid	
Net Cash from Operating Activities	1.10
B) Cash Flow from Investing Activities	
'Purchase of Fixed Assets / Capital Expenditure	
'Sale of fixed Assets	
'Purchase/ Sale of Investments	
'Loans and advances	0.13
'Interest Received	
'Net Cash from Investing Activities	0.13
C) Cash Flow from Financing Activities	
'Repayment of Long Term Loan	
'Short Term borrowings	
'Dividend Paid	
'Interest Expenses	
'Net Cash from Financing Activities	0
Net decrease in cash & cash Equivalents (A+B+C)	1.23
Opening Balance of Cash & Cash Equivalents	3.08
Closing Balance of Cash & Cash Equivalents	4.31

For Chambal Breweries & Distilleries Limited

Director

Date : 14/11/2019

Place : Kota

