

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

**To The Board of Directors of
Chartered Capital And Investment Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of Chartered Capital And Investment Limited ("the Company") for the Quarter ended 30th September, 2024 and year to date from April 1, 2024 to September 30, 2024 ("the Statement"), 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").

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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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.

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies 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, F P & ASSOCIATES
(FIRM REGN. NO. 143262W)
CHARTERED ACCOUNTANTS**



Fazil S. Shah
**(F. S. SHAH)
PARTNER
Mem. No. 133589**

**Place : Ahmedabad
Date : 12.11.2024
UDIN : 24133589BKFH5136**



Chartered Capital And Investment Limited

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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Yearly		Year Ended
		3 months ended on 30.09.2024	3 months ended on 30.06.2024	3 months ended on 30.09.2023	6 months ended on 30.09.2024	6 months ended on 30.09.2023	12 months ended on 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a) Revenue from Operations	(1.00)	(0.06)	4.80	(1.06)	8.30	16.71
	(b) Other Operating Income	254.09	181.78	213.74	435.87	237.40	656.19
	(c) Other Income	75.55	31.73	22.00	107.28	50.20	123.42
2	Total Income	328.64	213.45	240.54	542.09	295.90	796.32
3	Expenses						
	a. Employees cost	36.38	31.23	33.16	67.61	58.38	118.06
	b. Depreciation	0.37	0.27	0.2	0.64	0.34	0.85
	c. Finance cost	0.29	0.13	0.03	0.42	0.58	1.51
	d. Other expenses	26.85	39.37	10.81	66.22	19.21	54.74
4	Total expenses	63.89	71.00	44.20	134.89	78.51	175.16
5	Profit/ (Loss) from before Exceptional Items & Tax	264.75	142.45	196.34	407.20	217.39	621.17
6	Exceptional Items	-	-	-	-	-	-
7	Profit/ (Loss) from before tax	264.75	142.45	196.34	407.20	217.39	621.17
8	Tax Expenses						
	Current Tax	79.05	7.35	-	86.40	-	21.64
	Deferred Tax	53.04	34.38	51.31	87.42	50.01	56.19
9	Profit/ (Loss) for the period from continuing operations after tax	132.66	100.72	145.03	233.38	167.38	543.34
10	Other Comprehensive Income						
	a Items that will not be reclassified to profit or loss	246.86	334.27	242.69	581.13	3,412.13	3,761.07
	b Tax relating to items that will not be reclassified to profit or loss	(37.00)	(81.09)	33.65	(118.09)	(458.69)	(509.46)
	c Items that will be reclassified to profit or loss	48.62	31.02	-	79.64	0.01	33.29
	d Tax relating to items that will be reclassified to profit or loss	(12.23)	(7.81)	(0.02)	(20.04)	-	(8.38)
	Total Other Comprehensive Income	246.25	276.39	276.32	522.64	2,953.45	3,276.52
11	Total Comprehensive Income for the period	378.91	377.11	421.35	756.02	3,120.83	3,819.85
12	Paid up Equity Share Capital face value of the share (Rs. 10/-each)	301.16	301.16	301.16	301.16	301.16	301.16
13	Earnings Per Equity Share(EPS)						
	Basic	4.40	3.34	4.82	7.75	5.56	18.04
	Diluted	4.40	3.34	4.82	7.75	5.56	18.04

Notes:

- 1 The above results were reviewed by the audit Committee and were approved and take on record by the Board of Directors in their meeting held on November 12,2024.
- 2 The Statutory Auditors of the company carried out a limited review report of the aforesaid results.
- 3 The above Financial Results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- 4 The company has only one segment of activity.
- 5 Previous Year's figures have been regrouped, reclassified wherever considered necessary.

Date: November 12, 2024
Place: Ahmedabad



For Chartered Capital And Investment Limited

Mohib N. Khericha

(Mohib N Khericha)
Managing director



UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

Particulars	(Rs. in Lakhs)	
	As at 30.9.2024 (unaudited)	As at 31.03.2024 (Audited)
A Assets		
1 Non-Current Assets		
a) Property, plant and equipment		
b) Financial Assets	13.91	13.60
i) Investments		
ii) Loans	15,429.30	14,698.22
iii) Other Financial Assets	148.69	148.69
iv) Other Non Current Assets	146.70	0.79
c) Deferred tax Assets (Net)	21.67	22.01
	-	-
Non Current Assets	15,760.27	14,883.31
2 Current Assets		
a) Inventories		
b) Financial Assets	137.20	138.42
i) Trade Receivables		
ii) Cash and Cash Equivalents	0.45	0.45
iii) Other Balance with Bank	1,018.30	193.57
iv) Loans	461.33	1,164.45
v) Other Financial Assets	-	-
vi) Current Tax Assets (Net)	133.92	115.76
vii) Other Current Assets	-	-
	1.40	-
Current Assets	1,752.61	1,612.65
Total Assets	17,512.88	16,495.96
B Equity and Liabilities		
1 Shareholder's Funds:		
a) Equity Share Capital	301.16	301.16
b) Other Equity	16,741.19	15,985.16
Shareholders Fund	17,042.35	16,286.32
2 Non-Current Liabilities		
i) Deferred Tax Liabilities (Net)		
Non-Current Liabilities	388.33	185.25
	388.33	185.25
3 Current Liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables		
iii) Other Financial Liabilities	4.97	2.53
b) Other Current Liabilities	10.73	8.46
c) Current Tax Liabilities (Net)	0.01	3.65
	66.48	9.75
Current Liabilities	82.19	24.39
Total: Equity and Liabilities	17,512.88	16,495.96

Date: November 12, 2024
Place: Ahmedabad



For Chartered Capital And Investment Limited

Mohib N. Khericha

(Mohib N Khericha)
Managing Director



UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

PARTICULARS	As at 30.09.2024 (unaudited)	As at 30.9.2023 (unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before tax and after exceptional items	407.20	217.39
Adjustment for		
Depreciation and Amortisation & Exceptional items	0.64	0.34
Finance Costs	0.42	0.58
(Gain)/Loss on sale of Investments (Net)	(99.99)	(4.04)
Net (Gain)/Loss arising on financial assets measured at FVTPL	(319.57)	(220.17)
Interest/Dividend/Rent received	(84.57)	(63.38)
Operating Profit before Working Capital Changes	(95.87)	(69.28)
Adjustment for :		
(Increase) / Decrease in Inventories	1.21	-
(Increase) / Decrease in Trade Receivables	-	(10.16)
(Increase) / Decrease in Financial Assets	(164.07)	(3.10)
(Increase) / Decrease in Inventories	-	30.83
(Increase) / Decrease in Other assets	(1.06)	(13.56)
Increase / (Decrease) in Trade and other payables	1.07	1.37
Cash generated/ (used in) from Operations activities	(258.71)	(63.90)
Direct Taxes Paid (Net of Refund)	52.14	497.93
Net Cash generated from / (used in) Operating Activities (A)	(310.85)	(561.83)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest/Dividend/Rent received	84.57	63.38
Purchase of Property, plant and equipment	(0.95)	(1.25)
Sale of Non Current Investments	5,371.92	13,339.84
Purchases of Non Current Investments	(4,483.76)	(12,470.42)
Withdrawal / (Investment) in Limited Liability Partnerships (net)	(538.90)	-
Change in Other Bank Balance	703.12	678.07
Net Cash (used in) / generated from Investing Activities (B)	1,136.00	1,609.62
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost paid	(0.42)	(0.58)
Net Cash (used in) from Financing Activities (C)	(0.42)	(0.58)
NET INCREASE/(DECREASE) IN CASH & EQUIVALENTS	824.73	1,047.22
Cash & Cash Equivalents at the beginning of the year	193.57	37.62
Cash & Cash Equivalents at the end of the year	1,018.30	1,084.84

Notes to Statement of Cash Flows

- (a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind-As-7)- Statement of Cash Flow
- (b) Cash and cash equivalent includes-

PARTICULARS	As at 30.9.2024 (unaudited)	As at 30.9.2023 (unaudited)
Cash and Cash Equivalents comprises of		
Balance with Banks:		
-Current Accounts	322.62	278.49
-Deposit with bank with maturity less than 3 months	693.37	804.44
Cash on hand	2.31	1.91
Cash and Cash Equivalent in Cash Flow Statement	1,018.30	1,084.84

Date: November 12, 2024
Place: Ahmedabad



For Chartered Capital And Investment Limited.

Mohib N Khericha
(Mohib N Khericha)
Managing director