

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-400064, Maharashtra, India.

Email Id:kachhmineral@yahoo.in

Date: November 06, 2023

To,
The Secretary,
(Listing Department)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, 21st Floor, Fort,
Mumbai - 400 001

Dear Sir,

Sub: Outcome of the Board Meeting held on November 06, 2023

Ref: Regulation - 30 of SEBI (Listing Obligations & Disclosure Requirements)
Regulations, 2015 -Kachchh Minerals Ltd- 531778

This is to inform you that, the Board of Directors of the Company in its meeting held today has considered and approved;

1. The Un-audited Standalone and Consolidated Financial Results together with Limited Review Report thereon for the Quarter and Half year ended 30th September, 2023, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015. The copy of the same is enclosed herewith.
2. Any other matter with the permission of chair.

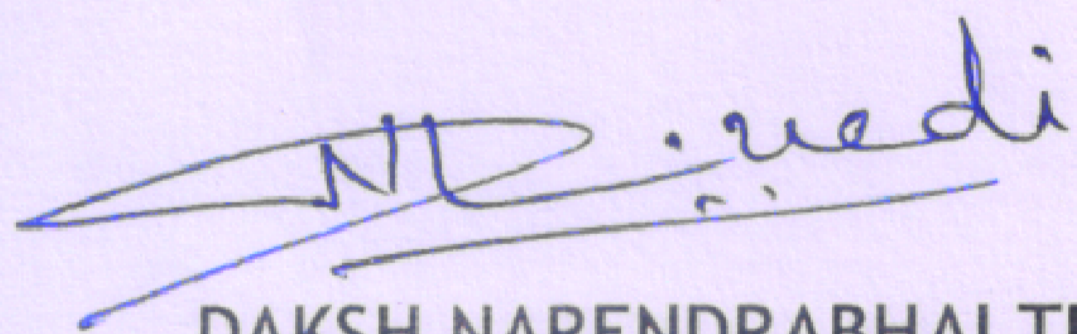
Kindly note that the meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 4:30 P.M.

This is for your information and records.

Kindly take above on record.

Thanking you,

FOR KACHCHH MINERALS LIMITED



DAKSH NARENDRABHAI TRIVEDI
Director
DIN:05232654

Encl: As Above



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 30th September, 2023 and half year results for the period from April 01, 2023 to September 30th, 2023 (“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 principle 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



A M A A & ASSOCIATES

Chartered Accountants

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: AMAA AND ASSOCIATES
Chartered Accountants
FRN 013066 C



RAJMAL LABHCHAND MOGRA
Partner
M No 036687
UDIN: 23036687BGZFCI6724

Date: 06.11.2023
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, 2023

(₹ in lakhs)

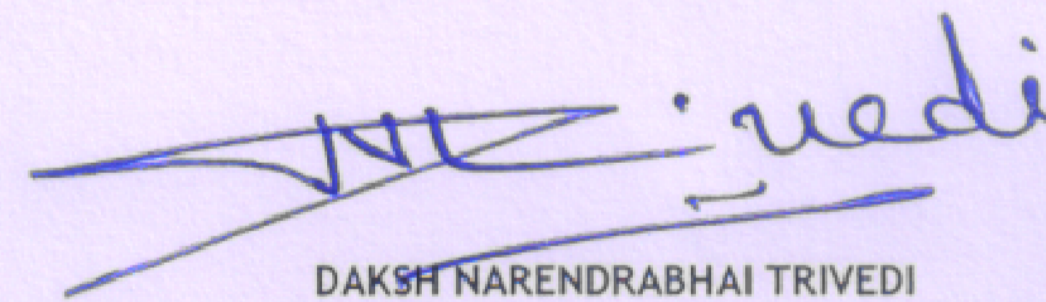
Sr. No.	Particulars	Quarter ended (Unaudited)			Half year ended (Unaudited)		Year Ended (Audited)
		30 Sep 2023	30 June 2023	30 Sep 2022	30 Sep 2023	30 Sep 2022	31 Mar 2023
I	INCOME						
a.	Revenue from operations	87.85	65.26	1.21	153.12	61.31	61.30
b.	Other operating Income	-	-	-	-	-	-
c.	Other income						0.50
	Total income	87.85	65.26	1.21	153.12	61.31	61.80
II	EXPENSES						
a.	Cost of raw materials consumed	50.20	18.71	0.86	68.91	21.91	25.05
b.	Purchases of Stock-in-trade	6.80	-	-	10.79	-	-
c.	Changes in inventories of finished goods and goods-in-process	(2.26)	13.97	0.43	7.72	9.11	4.36
d.	Employee benefit expense	1.69	1.48	2.08	3.16	3.70	9.25
e.	Finance costs	1.76	1.69	1.20	3.46	2.36	4.84
f.	Depreciation and amortization expense	1.25	1.25	1.25	2.50	2.50	4.97
g.	Other expenses	6.07	7.85	8.72	14.06	15.00	22.79
	Total expenses	65.51	44.95	14.54	110.60	54.58	71.26
III	Profit/(Loss) before exceptional items and tax (I - II)	22.34	20.31	-13.33	42.52	6.73	-9.46
IV	Exceptional Items						
V	Profit/(Loss) before tax for the period (III - IV)	22.34	20.31	-13.33	42.52	6.73	-9.46
VI	Income tax expense						
a.	Current tax						
b.	Deferred tax						
	Total tax expense						
VII	Profit/(Loss) for the period (V - VI)	22.34	20.31	-13.33	42.52	6.73	-9.46
VIII	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
a.	Remeasurements of post employment benefit obligations						
b.	Income tax effect on above						
	Other comprehensive income for the period (net of tax)						
IX	Total comprehensive income for the period (VII+ VIII)	22.34	20.31	-13.33	42.52	6.73	(9.46)
X	Paid up equity share capital (Face value of ₹ 10/- each)	521.18	521.18	521.18	521.18	521.18	521.18
XI	Other equity						
XII	Earnings per share (not annualised for quarter and half year)						
	Basic (₹)	0.42	0.38	-0.25	0.80	0.13	-0.18
	Diluted (₹)	0.42	0.38	-0.25	0.80	0.13	-0.18

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, 2022.
- 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



DAKSH NARENDRABHAI TRIVEDI
DIRECTOR
DIN: 05232654

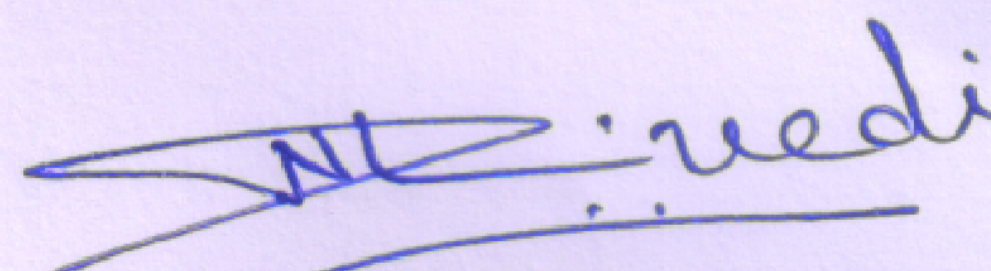
Place: Jamnagar
Date: 06/11/2023

Name: KACHCHH MINERALS LIMITED
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(₹ in lakhs)

Particulars	For the half year ended 30.09.2023	For the half year ended 30.09.2022	For the year ended 31.03.2023
	Unaudited	Unaudited	Audited
Cash flows from operating activities			
Profit / (Loss) before tax	42.52	6.73	(9.46)
Adjustments for:			
Depreciation and amortisation expense	2.50	2.50	4.98
Finance costs	3.46		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			
Operating profit before changes in operating assets and liabilities	48.48	9.23	0.36
Adjustments for changes in operating assets and liabilities:			
(Increase) / decrease in inventories	7.72	9.11	4.354
(Increase) / decrease in trade receivables	(55.86)	34.36	44.35
Increase / (decrease) in trade payables	32.68	(0.93)	(1.11)
Increase / (decrease) in other current financial liabilities	0.14	(0.04)	
Increase / (decrease) in employee benefit obligations			
Increase / (decrease) in other current liabilities			
Increase / (decrease) in other non-current liabilities			0.15
(Increase) / decrease in other current financial assets	3.59	(1.85)	(7.25)
(Increase) / decrease in other non-current financial assets	1.39	(2.37)	
(Increase) / decrease in other non-current assets			
(Increase) / decrease in other current assets			
Cash generated from/ (used in) operations	38.14	47.51	40.85
Income tax paid (Net of refunds)			
Net cash generated from/ (used in) operating activities	38.14	47.51	40.85
Cash flows from investing activities			
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)			
Interest received			(0.50)
Net cash used in investing activities	-	-	(0.50)
Cash flows from financing activities			
Proceeds from issue of equity shares			
Proceeds / (Repayments) of long term borrowings	3.12	(43.58)	5.16
Proceeds from short term borrowings		44.10	
Principal elements of lease payments			
Finance costs paid	(3.46)	(2.36)	(4.84)
Net cash generated from/ (used in) from financing activities	(0.34)	(1.84)	0.32
Net (decrease) / increase in Cash and cash equivalents	37.80	45.67	40.67
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	79.98	47.17	42.18
Reconciliation of cash and cash equivalents as per the cash flow statement			
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



DAKSH NARENDRABHAI TRIVEDI
DIRECTOR
DIN: 05232654

Place: Jamnagar

Date: 06/11/2023

Name: KACHCHH MINERALS LIMITED

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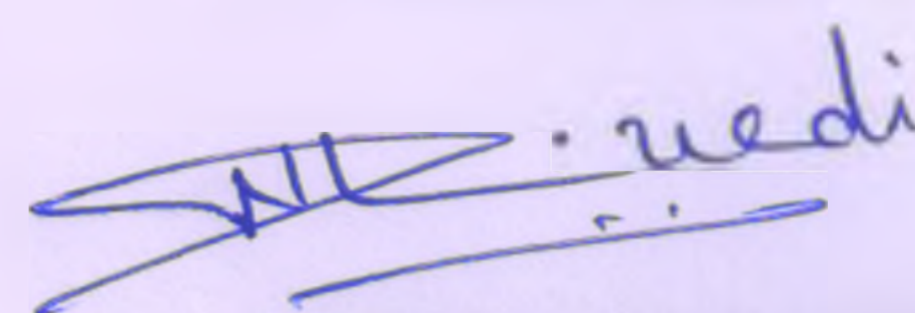
Email id: kachhmineral@yahoo.in

STATEMENT OF ASSETS, EQUITY AND LIABILITIES AS AT SEPTEMBER 30, 2023

(₹ in lakhs)

Particulars	As at	As at
	September 30, 2023 (Unaudited)	March 31, 2023 (Audited)
ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	56.67	59.17
(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)		
(g) Other non-current assets		
Total non-current assets	56.67	59.17
2. Current assets		
(a) Inventories	19.98	27.70
(b) Financial assets		
i. Trade receivables	94.95	39.09
ii. Cash and cash equivalents	88.91	51.11
iii. Bank balances other than cash and cash equivalents above		
iv. Loans	12.16	15.75
v. Other financial assets	1.44	2.83
(c) Other current assets		
Total current assets	217.44	136.49
Total assets	274.11	195.66
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	521.18	521.18
(b) Other equity	(348.12)	(390.64)
Reserves and Surplus		
Total equity	173.06	130.54
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
i. Borrowings	65.84	62.72
ii. Lease liabilities		
(b) Employee benefit obligations		
(d) Other non current liabilities		
Total non-current liabilities	65.84	62.72
2. Current liabilities		
(a) Financial liabilities		
i. Borrowings		
ii. Trade payables	33.95	1.28
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)		
(d) Other current liabilities	1.27	1.13
Total current liabilities	35.22	2.41
Total liabilities	101.06	65.13
Total equity and liabilities	274.12	195.66

For Kachchh Minerals Limited



DAKSH NARENDRABHAI TRIVEDI

DIRECTOR

DIN: 05232654

Place: Jamnagar

Date: 06/11/2023