



KARNIMATA COLD STORAGE LIMITED

CIN- L01403WB2011PLC162131

Regd. Office: Village – Chekuasole,
P.O. – Jogerdanga, P.S. – Goaltore,

Dist. – Paschim Medinipur, West Bengal – 721 121

Ph: +91 3227 218314, E-mail – karnimatacoldstorage@gmail.com

Fax: +91 3227 265193, Website: www.karnimatacoldstorage.com

11th November, 2023

To
BSE SME Platform
P. J. Tower,
Dalal Street,
Mumbai-400001

Ref: Karnimata Cold Storage Limited; (Scrip Code: 537784/KCSL)

Sub: Submission of Unaudited Financial Results alongwith Limited Review Report thereon for the half year ended 30th September, 2023.

Dear Sir,

In compliance with the provisions of 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results (UFR) of Karnimata Cold Storage Limited ('the Company') for the half year ended on 30th September, 2023 as approved by the board of directors at its meeting held on today. The Board Meeting commenced at 3:30 p.m. and concluded at 4:00 p.m.

The aforesaid Unaudited Financial Results in the prescribed format and Limited Review Report thereon, received from the Statutory Auditors of the Company are attached herewith.

We request you to take the same on your records.

Thanking you.

Yours faithfully,

For Karnimata Cold Storage Limited.

Varsha Gupta

VARSHA GUPTA
(Company Secretary and Compliance Officer)

(Encl: as above)



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(Rs. In Lacs)

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

Particulars	Six months ended			Year ended
	30/09/2023 (un-audited)	31/03/2023 (Audited)	30/09/2022 (un-audited)	31/03/2023 (Audited)
1. INCOME				
a. Revenue from Operations (Net of Excise Duty)	275.39	230.9	219.93	450.83
b. Other Income	21.29	6.75	20.63	27.38
Total Revenue	296.68	237.65	240.56	478.21
2. Expenditure				
a. Cost of Material Consumed	-	-	-	-
b. Purchase of stock in trade	-	-	-	-
c. Employees benefit expenses	35.45	37.40	31.87	69.27
d. Finance Costs	48.50	17.48	51.47	68.95
e. Depreciation and amortisation expenses	24.37	27.41	23.75	48.46
f. Power & Fuel	43.39	33.56	48.49	82.05
g. Insurance	31.61	-	39.27	39.27
h. Other expenses	22.18	81.09	19.43	100.52
Total Expenses (2)	205.50	194.23	214.28	408.51
3. Profit / (Loss) before Exceptional Items & Tax (1-2)	91.18	43.42	25.28	69.70
4. Exceptional Items	-	-	-	-
5. Profit/ (Loss) before Extraordinary Items & Tax (3-4)	91.18	43.42	25.38	69.70
6. Extraordinary Items	-	-	-	-
7. Profit/ (Loss) before Tax (5-6)	91.18	43.42	25.38	69.70
8. Tax Expense				
a. Current Tax	-	-	-	-
b. Add. Mat Credit Entitlement	-	10.87	-	10.87
c Less: Deferred Tax	8.44	-	-	-
d. Less: Previous year Tax	-	11.47	-	11.47
	1.09	-	0.90	0.90
9. Net Profit / Loss from continuing operations (7-8)	98.52	21.08	25.38	46.46
10. Profit/(Loss) From discontinuing operations	-	-	-	-
11. Tax Expense of discontinuing operations	-	-	-	-
12. Net Profit / Loss from discontinuing operations (10-11)	-	-	-	-
13. Net Profit/ (Loss) for period before Minority Interest	98.52	21.08	25.38	46.46
14. Share of Profit/(Loss) from Associates	-	-	-	-
15. Minority Interest	-	-	-	-
16. Net Profit/(Loss) For the period	98.52	21.08	25.38	46.46
17. Details of Equity Shares				
Paid-up Equity Share Capital				
Face Value Of Equity Shares	508.40	508.40	508.40	508.40
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year.	10.00	10.00	10.00	10.00
19. Earning per share(EPS)	425.32	326.80	280.34	326.80
Basic	0.84	0.37	0.49	0.14
Diluted	0.84	0.37	0.49	0.14

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November, 2023. The Statutory Auditor of the company carried out limited Review of results for the half year ended 30th September 2023.
- The Company is engaged in the business of providing cold storage service for the storage of potatoes and loans to traders and farmers and as such there are no separate reportable segments as specified in accounting standards (AS 17) Segment reporting.
- The depreciation is provided in SLM method in accordance with the Schedule II of the Companies Act, 2013.
- Figure of previous period /half year have been re-arranged/regrouped whenever necessary, in order to make them comparable.

Date: 11/11/2023

Place: Paschim Medinipur

For and on behalf of the Board
KARNIMATA COLD STORAGE LIMITED

Pradip Lodha

Pradip Lodha

Director



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Statement of Asset and Liabilities as on 30-09-2023

Particulars	Rs. In Lakhs	Rs. In Lakhs
	(Un-Audited) 30/09/2023	(Audited) 31/03/2023
I. EQUITY AND LIABILITIES		
(1) Shareholders Funds		
(a) Share Capital	508.40	508.40
(b) Reserve and Surplus	425.33	326.80
(c) Money received against Share warrents		-
Sub-total shareholders fund	933.73	835.20
(2) Shareholders money pending allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	9.63	150.24
(b) Deferred tax liabilities(Net)	42.03	42.03
(c) Other long term liabilities	-	-
(d) Long term provisions	-	-
Sub-total non-current liabilities	51.66	192.27
(4) Current Liabilities		
(a) Short term borrowings	814.80	781.91
(b) Trade Payable	-	-
(A) Total outstanding dues of Micro enterprise and small enterprise	-	-
(B) Total outstanding dues of Creditor Other than micro Enterprise and small enterprise		
(c) Other current liabilities	49.92	30.84
(d) Short term provisions	-	9.88
Sub-total current liabilities	864.73	822.63
TOTAL EQUITY AND LIABILITIES	1850.11	1850.10
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	840.92	865.04
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
Total Fixed assets	840.92	865.04
(b) Non-current investments	-	-
(c) Deferred tax assets(net)	-	-
(d) Long term loans and advances	36.20	24.44
(e) Other non-current assets	-	3.14
Total non-current assets	877.12	892.62
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	2.33	2.33
(c) Trade receivables	150.70	52.69
(d) Cash and cash equivalents	98.39	82.88
(e) Short term loans and advances	655.51	813.24
(f) Other current assets	66.06	6.34
Total current assets	972.99	957.48
TOTAL ASSETS	1850.11	1850.10

Date: 11/11/2023

Place: Paschim Medinipur

For and on behalf of the Board

KARNIMATA COLD STORAGE LIMITED

Pradip Lodha

Pradip Lodha
Managing Director

Director



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Cashflow Statement as on 30-09-2023

Particulars	Year ended 30.09.2023 Rs. in (Lakhs)	Year ended 31.03.2023 Rs in (Lakhs)
A. Cash Flow from Operating Activities		
Net Profit before Tax	91.18	69.70
Adjustments:		
Add :Depreciation	24.37	48.46
Exceptional/Extra ordinary items	-	-
Add :Interest & Financial Charges	48.50	68.95
Less :Interest Income	-1.60	-7.48
Operating cash Flow before working capital changes	162.45	179.63
Adjustment for :		
(Increase)/ Decrease in Trade Receivable	-98.01	19.09
(Increase)/ Decrease in Inventories	-	-0.50
(Increase)/ Decrease in Long Term Loans & Advances	-3.33	-
(Increase)/Decrease in Short Term Loans & Advance	157.73	-267.24
(Increase)/Decrease in other Current Assets	-59.73	41.36
Increase/(Decrease) in Short Term Provisions	-10.97	2.27
Increase/(Decrease) in Other Current Liabilities	19.09	14.14
Operating cash flow after working capital changes	167.23	-11.25
Less: Tax Paid		
Income Tax	-	11.86
Net Operating Cash flow	167.23	-23.12
B. Cash Flow from Investing Activities		
Other Non-current Assets	3.14	-1.34
Interest Income	1.60	7.48
Purchase of computer	-0.24	-17.21
Sale of Vehicle	-	1.44
Net Cash Flow from Investing Activities	4.50	-9.63
C. Cash Flow from Financing Activities		
Net Proceeds from working capital loan	52.89	-69.33
Proceeds from Primary marketing loan	-20.00	3.26
Repayment of car loan	-0.61	-2.75
Proceeds of Car loan	-140.00	-0.99
Interest and financial charges	-48.50	-68.95
Net Cash flow from Financing Activities	-156.22	-138.76
Net Cash Inflow / (Outflow)	15.51	-171.51
Cash and Cash eq. at the beginning of the Period	82.88	254.40
Cash and Cash eq. at the end of the Period	98.39	82.88

Date: 11/11/2023

Place: Paschim Medinipur

For and on behalf of the Board

KARNIMATA COLD STORAGE LIMITED

Pradip Lodha

Pradip Lodha
Managing Director

Director



R. C. Jhaver & Co.
Chartered Accountants

To
The Board of Directors,
M/s Karnimata Cold Storage Limited,
Viii: Chekuasole, PO: Jogerdanga,
PS: Goaltore, Dist: Paschim Medinipur,
PIN-721121. West Bengal

We have reviewed the accompanying statement of unaudited financial results of M/s **Karnimata Cold Storage Limited** for the half year ended 30th September, 2023. 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) 2400, Engagements to Review Financial Statements 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 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R C JHAWER & CO
Chartered Accountants
FRN No. 310068

R C Jhaver
Partner
Membership No. 17704
Place: Kolkata
Date: 11th November, 2023
UDIN 23017704 B6XCM 06290