



Independent Auditors' Report on the quarterly and year to date Audited Standalone Financial Results pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
CHHATISGARH GASPOINT BOTTLING PRIVATE LIMITED

Opinion

We have audited the accompanying Statement of standalone financial results of **CHHATISGARH GASPOINT BOTTLING PRIVATE LIMITED** ("the Company"), for the quarter and year ended 31 March 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement prepared for the purpose of consolidation with holding company:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the loss and total comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditors Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

Management's Responsibility for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as



a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our confusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matter





D S SIPANI & CO

CHARTERED ACCOUNTANT

M-08, AMARJYOTI PALACE APARTMENT, MEZZANINE FLOOR NEAR LOKAMT SQUARE WARDHA ROAD,
DHANTOLI, NAGPUR - 12, Ph: (M) 8788553015, Email-cadssipani@gmail.com

The Statement includes the standalone financial results for the quarter ended 31st March 2024 & 31st March 2023 being the balancing figures between audited figures in respect of the full financial year ended 31st March 2024 & 31st March 2023 and the unaudited year to date standalone figures upto 31st December 2023 & 31st December 2022, being the date of the end of the third quarter of the current financial year Preceeding financial year, which were subject to limited review by us, as required under the Listing Regulations.



For D S SIPANI & Co
Chartered Accountant

Dhiraj Sipani
Prop.

M.No.183415

UDIN : 24183415BJZWEZ8661

Place :Nagpur

Date : 29/05/2024

CHHATISGARH GASPOINT BOTTLING PRIVATE LIMITED

Standalone Statement of Profit and Loss statement for the year ended 31st March, 20

(All amounts in Rs. Lacs, unless otherwise stated)

Particulars	Note No.	AS AT 31.03.2024	AS AT 31.03.2023
I. Revenue from operations		1.90	-
II. Other Income		-	-
III. Total Revenue (I +II)		1.90	-
IV. Expenses:			
Cost of materials consumed		-	-
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
Employee benefit expense		0.03	-
Financial costs	10	10.58	4.83
Depreciation and amortization expenses	1	1.85	0.48
Other expenses	11	0.48	0.05
Total Expenses (IV)		12.93	5.37
V. Profit before exceptional and extraordinary items and tax (III - IV)		(11.03)	(5.37)
VI. Exceptional Item		-	-
VII. Profit / Loss before tax (V - VI)		(11.03)	(5.37)
VIII. Tax expense:			
(1) Current tax		-	-
(2) Prior period tax adjustment			
(3) Deferred tax		1.41	(1.34)
IX. Profit(Loss) for the period from continuing operations (VII - VIII)		(12.44)	(4.03)
X. Other comprehensive income /(loss)		-	-
(i) Items that will not be reclassified to P & L		-	-
(ii) Items that will be reclassified to profit and loss		-	-
Total other comprehensive income (loss) net of tax		-	-
XI. Total comprehensive income /(loss) for the year (IX+X)		(12.44)	(4.03)
XII. Earnings per share (in Rs.) Face value of Rs.10/- each fully paid up			
(1) Basic		(12.44)	(4.03)
(2) Diluted		(12.44)	(4.03)

The accompanying notes form an integral part of the standalone financial statement

As per our report of even date attached hereto

For D S SIPANI & CO.

Chartered Accountants



Dhiraj Sipani

Proprietor

M. No. 183415

Place: Nagpur

Date: 29/05/2024

Udin: 24183415BJZWEZ8661



For and On Behalf of Board

Elesh Khara

(Director)

(DIN: 01765620)

Nitin Khara

(Director)

(DIN: 01670977)

CHHATISGARH GASPOINT BOTTLING PRIVATE LIMITED

Standalone Statement of Assets and Liabilities as at 31st March, 2024

(All amounts in Rs. Lacs, unless otherwise stated)

Particulars	AS AT 31.03.2024	AS AT 31.03.2023
ASSETS		
Non-current assets		
Property, plant and equipment	33.20	35.05
Other non-current assets	-	-
Sub-total - Non-Current Assets	33.20	35.05
Current assets		
Inventories	-	-
Financial Assets		
Trade receivables	2.18	-
Cash and cash equivalents	2.25	1.13
Deferred Tax Asset (net)		0.58
Other current assets	11.04	7.05
Sub-total - Current Assets	15.46	8.76
TOTAL - ASSETS	48.67	43.81
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	10.00	10.00
Other equity	(59.86)	(47.42)
Sub-total	(49.86)	(37.42)
LIABILITIES		
Non-current liabilities		
Financial Liability		
Borrowings	95.74	80.73
Other financial liabilities	-	-
Deferred Tax Liability (Net)	0.83	
Sub-total - Non-current Liabilities	96.56	80.73
Current liabilities		
Borrowings	-	-
Trade payables	-	-
Other current liabilities/ Provisions	1.96	0.51
Sub-total - Current liabilities	1.96	0.51
TOTAL - EQUITY AND LIABILITIES	48.67	43.81

The accompanying notes form an integral part of the standalone financial statement

As per our report of even date attached hereto

For D S SIPANI & CO.

Chartered Accountants


Dhiraaj Sipani
Proprietor
M. No. 183415
Place: Nagpur
Date: 29/05/2024
Udin: 24183415BJZWE28661



For and On Behalf of Board

Elesh Khara Nitin Khara
(Director) (Director)
(DIN: 01765620) (DIN: 01670977)

CHHATISGARH GASPOINT BOTTLING PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH, 2024

(All amounts in Rs. Lacs, unless otherwise stated)

PARTICULARS	AS AT 31.12.2023	AS AT 30.09.2022
CASH FLOW FROM OPERATING ACTIVITIES		
Profit (Loss) for the year before taxation	(11.03)	(2.68)
Depreciation	1.85	0.24
Interest Expenses	10.58	2.42
Operating Profit before Working Capital Changes	1.39	(0.03)
Decrease / (Increase) in Trade receivables	(2.18)	-
Decrease / (Increase) in Other financial assets/	(3.99)	(0.03)
Decrease / (Increase) in Inventories	-	-
Increase / (Decrease) in trade Payables	-	-
Increase / (Decrease) in Other Current liabilities	1.46	0.27
Cash Generated from Operations	(3.32)	0.21
Income Tax Paid (net)	1.41	-
Net Cash Generated from Operating Activities	(4.72)	0.21
B CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property plant & equipments	-	0.00
Net Cash Used in Investing Activities	-	0.00
C CASH FLOW FROM FINANCING ACTIVITIES		
Fresh Secured/Unsecured Loan	16.42	2.20
Fresh Equity Share Raised	-	-
Dividend Paid	-	-
Interest Expenses	(10.58)	(2.42)
Net Cash Used in Financing Activities	5.84	(0.21)
Net increase/(decrease) in cash and cash equivalents	1.12	(0.00)
Cash & cash equivalents as at the beginning of year	1.13	1.14
Cash & cash equivalents as at end of the year	2.25	1.14

The above Cash Flow Statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind-AS) 7 on Statement

As per our report of even date attached hereto

For D S SIPANI & CO.

Chartered Accountants

Dhiraj Sipani

Proprietor

M. No. 183415

Place: Nagpur

Date: 29/05/2024

Udin: 24183415BJZWEZ8661



For and On Behalf of Board

Elesh Khara

(Director)

(DIN: 01765620)

Nitin Khara

(Director)

(DIN: 01670977)

CHHATISGARH GASPOINT BOTTLING PRIVATE LIMITED

Profit and Loss statement for the Quarter / Year ended 31st March, 2024

Rs. in Lacs

	Particulars	QUARTER ENDED ON			Year ended Mar-24	Year ended Mar-23
		Mar-24	Dec-23	Mar-23		
I	Revenue from operations	0.71	0.70	-	1.90	-
II	Other income	-	-	-	-	-
III	Total Revenue (I + II)	0.71	0.70	-	1.90	-
IV	Expenses:					
	a) consumption of Raw Material	-	-	-	-	-
	b) Purchase of stock- in- trade	-	-	-	-	-
	C) (Increase)/Decrease in stock in trade and work in progress	-	-	-	-	-
	d) Employee benefits expense	0.01	0.01	-	0.03	
	e) Finance costs	6.35	1.41	1.21	10.58	4.83
	f) Depreciation and amortization expense	0.46	0.46	0.12	1.85	0.48
	g) Other expenses	0.44	0.01	0.01	0.48	0.05
	Total expenses	7.26	1.89	1.34	12.93	5.36
V	Profit before exceptional and extraordinary items and tax (III - IV)	(6.55)	(1.20)	-1.34	(11.03)	(5.36)
VI	Exceptional items - (Expenses) / Income					
VII	Profit before extraordinary items and tax (V - VI)	(6.55)	(1.20)	-1.34	(11.03)	(5.36)
VIII	Extraordinary items					
IX	Profit before tax (VII- VIII)	(6.55)	(1.20)	-1.34	(11.03)	(5.36)
X	Tax expense:					
	(1) Current tax	-	-	-0.36	-	-
	(2) Prior period tax adjustment	-	-	-	-	-
	(3) Deferred tax Charges / (Credit)	0.35	0.35	0.02	1.41	(1.34)
	Total Tax Expenses	0.35	0.35	-0.34	1.41	(1.34)
	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement					
XI	Profit (Loss) for the period from continuing operations (IX-X)	(6.90)	(1.55)	-1.01	(12.44)	(4.02)

FOR CHHATTISGARH GAS POINT BOTTLING PRIVATE LIMITED

NITIN KHARA
(Director)
DIN: 01670977

ELESH KHARA
(Director)
DIN: 01765620



Place : Nagpur
Date : 29/05/2024