**CHL LIMITED**
CIN : L55101DL1979PLC009498
Regd. Office: Hotel The Suryaa, Community Centre,
New Friends Colony, New Delhi - 110025
E-mail: cs@chl.co.in Website: www.chl.co.in
T +91-11-2683-5070, 4780-8080
F +91-11-2683-6288, 4780-8081

05th November, 2026

**To,**
**The Asst. General Manager**
**BSE Limited**
**25th Floor, P. J. Towers**
**Dalal Street**
**Mumbai- 400 001**

**SCRIP CODE: 532992**

**Sub: Outcome of Board Meeting held on 05th November, 2026 as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 please be informed that the Board of Directors at its Meeting held today i.e., 05th November, 2026 has inter-alia considered and approved as under:-

(a) Unaudited Financial Results (Standalone and Consolidated) for the Second Quarter and Half-yearly ended on 30th September, 2026 together with Limited Review Report of the Statutory Auditors thereon are being attached as Annexure-I. Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, these results will also be published in the English and Hindi Newspapers within the prescribed timeline and will be made available on the Company's website https://chl.co.in/.

(b) Mr. Luv Malhotra, Managing Director of the Company is selected as the Chairman of this Board Meeting.

The meeting of the Board of Directors commenced at 2:30 P.M. and concluded at 6:15 P.M. You are requested to kindly take the above information on record.

This is for your information and record.

Thanking You
**For CHL Limited**

**Ayush Rai**
**Company Secretary & Compliance Officer**

# D G A & Co.

**CHARTERED ACCOUNTANTS**
**Flat No. 49, Kala Vihar Apartments, Mayur Vihar Phase I**
**DELHI – 110091**
**Phone: 9811140013**
**E mail: devkagarwal@rediffmail.com**


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

### To the Board of Directors of CHL Limited

We have reviewed the accompanying statement of standalone unaudited financial results (the Statement) of **CHL Limited (the Company)** for the Quarter ended on **30th September, 2026 and the year-to-date results for the period 01.04.2026 to 30.09.2026,** being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015(as amended), including relevant circulars issued by the SEBI from time to time.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in IAS 34, Interim Financial Reporting (IND AS 34), prescribed under section 133 of the companies Act, 2013 (the Act), SEBI Circular CIR/CDF/FAC/62/2016 dated 05.07.2016, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

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. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**Emphasis of Matter**

We draw attention to note no. 5 to the accompanying Statement, the loan from EXIM Bank availed by CHL International, a subsidiary of the company, for which the company is a guarantor, is a matter of litigation and cases have been filed by the EXIM Bank against the company which are currently pending adjudication in Hon'ble Supreme Court of India and Debt Recovery Tribunal, Delhi.

However, the EXIM Bank, the Principal Borrower and the Guarantors have entered into One Time Settlement for an amount of Rs 34 million vide Exim Bank Approval letter dated 23.11.2023 and vide judgement dated 12.12.2023 in Case No. 52/2023, the Economic Court of Dushanbe has crystalized the liability against the borrowers/ guarantors to USD 34 Million. On the request of company, the OTS has been extended from time to time but has its last extension has expired on 30.09.2026. The company has requested EXIM Bank to further extend the OTS but the same is not extended till the date of signing our report.



D G A & Co. FRN 003486N Chartered Accountants

The EXIM Bank on the basis of above One Time Settlement, has also filed separate applications in the Pending Original Applications being Transfer Application No. 221 of 2022 titled as EXIM Bank vs Dr. Lalit Kumar Malhotra and Transfer Application No. 224 of 2022 titled as EXIM Bank vs CHL Limited before Debt Recovery Tribunal-III, filed against the Personal and Corporate Guarantors respectively, thereby bringing on record that settlement is under implementation.

Beside above, EXIM Bank's Civil Appeal bearing No. 1671 of 2019 is pending before Hon'ble Supreme Court of India, challenging the judgement dated 16.01.2019 passed by the National Company Law Appellate Tribunal (NCLAT), New Delhi, upholding the decision of Hon'ble NCLT, Delhi, of dismissing the petition u/s 7 of IBC, 2016, of the EXIM Bank.
Our conclusion on the Statement is not modified in respect of this matter.

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 recognized 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 D G A & Co
Chartered Accountants
FRN: 003486N

D K Agarwal, FCA, Partner
Membership No.080355
DIN No.: 26080355VFRROH6077

Place: New Delhi
Date: 05.11.2026

# D G A & Co.

**CHARTERED ACCOUNTANTS**
**Flat No. 49, Kala Vihar Apartments, Mayur Vihar Phase I**
**DELHI – 110091**
**Phone: 9811140013**
**E mail: devkagarwal@rediffmail.com**


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

**To the Board of Directors of CHL Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results (the Statement) of **CHL Limited** ("the Parent") and its subsidiary (the Parent Company and its subsidiary together referred to as "the Group") for the Quarter ended on **30th September, 2026 and the year to date results for the period 01.04.2026 to 30.09.2026**, being submitted by the parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015(as amended), including relevant circulars issued by the SEBI from time to time.

2. This statement is the responsibility of the Parent Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in IAS 34, Interim Financial Reporting (IND AS 34), prescribed under section 133 of the companies Act, 2013 (the Act), SEBI Circular CIR/CDF/FAC/62/2016 dated 05.07.2016, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial 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. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
   We also performed procedures in accordance with the circulars issued by the SEBI under Regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as emended, to the extent possible.

4. The Statement included the results of the following entity:
   Subsidiary: CJSC CHL International

5. Based on our review conducted and procedures performed as stated in para 3 above and based on the consideration of the review reports of the auditors referred to in para 7 below, 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 recognized 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.



**6.Emphasis of Matter**

We draw attention to note no. 5 to the accompanying Statement, the loan from EXIM Bank availed by CHL International, a subsidiary of the company, for which the company is a guarantor, is a matter of litigation and cases have been filed by the EXIM Bank against the company which are currently pending adjudication in Hon'ble Supreme Court of India and Debt Recovery Tribunal, Delhi.

However, the EXIM Bank, the Principal Borrower and the Guarantors have entered into One Time Settlement for an amount of Rs 34 million vide Exim Bank Approval letter dated 23.11.2023 and vide judgement dated 12.12.2023 in Case No. 52/2023, the Economic Court of Dushanbe has crystalized the liability against the borrowers/ guarantors to USD 34 Million. On the request of company, the OTS has been extended from time to time but has its last extension has expired on 30.09.2026. The company has requested EXIM Bank to further extend the OTS but the same is not extended till the date of signing our report.

The EXIM Bank on the basis of above One Time Settlement, has also filed separate applications in the Pending Original Applications being Transfer Application No. 221 of 2022 titled as EXIM Bank vs Dr. Lalit Kumar Malhotra and Transfer Application No. 224 of 2022 titled as EXIM Bank vs CHL Limited before Debt Recovery Tribunal-III, filed against the Personal and Corporate Guarantors respectively, thereby bringing on record that settlement is under implementation.

Beside above, EXIM Bank 's Civil Appeal bearing No. 1671 of 2019 is pending before Hon'ble Supreme Court of India, challenging the judgement dated 16.01.2019 passed by the National Company Law Appellate Tribunal (NCLAT), New Delhi, upholding the decision of Hon'ble NCLT, Delhi, of dismissing the petition u/s 7 of IBC, 2016, of the EXIM Bank.
Our conclusion on the Statement is not modified in respect of this matter.

7. We did not review the financial results of a subsidiary CHL International, included in the consolidated unaudited financial Statement whose financial results reflect total assets of Rs.875.24 Crores as at 30th September, 2026 and total revenue of Rs. 14.99 Cr. and Rs. 40.18 lacs and net profit/(loss) after tax of Rs. (2.07) Cr. and Rs. 5.12 Cr. and total comprehensive income of Rs 5.30 Cr. and Rs 48.42 Cr. (including currency exchange fluctuation gains of Rs. 7.37 Cr. and 43.30 Cr.) for the second quarter ended on 30th September, 2026 and for the period from 01st April, 2026 to 30th September, 2026, respectively, and cash flow (net) of Rs. 1.05 Cr. for the period from 01st April, 2026 to 30th September, 2026, as considered in the consolidated unaudited financial results. These financial statements and other financial information have been reviewed by other auditor whose report has been furnished to us and our conclusion on the statement in so far as it related to the amounts and disclosures in respect of this subsidiary, is based solely on such results reviewed by the other auditor.

Our conclusion on the Statement is not modified in respect of the above matter.

For D G A & Co
Chartered Accountants
FRN: 003486N

D K Agarwal, FCA, Partner
Membership No.080355
UDIN No: 26080355KARPWR5608

D G A & CO. FRN: 003486N Chartered Accountants

Place : New Delhi
Date : 05.11.2026

CHL LIMITED

REGISTERED OFFICE - HOTEL THE SURYAA, NEW FRIENDS COLONY, NEW DELHI 110025

CIN NO: L55101DL1979PLC009498

E-mail: chl@chl.co.in, Tel.: 91-11-26835070, 47808080 Fax: 26836288

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30th SEPT 2026

Lacs INR

| Sr. No. | PARTcCULARS | Standalone | | | | | | Consolcdated | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Quarter ended | | | Half year ended | | Year ended | Quarter ended | | | Half year ended | | Year ended |
| | | 30/09/2026 | 30/06/2026 | 30/09/2025 | 30/09/2026 | 30/09/2025 | 31/03/2026 | 30/09/2026 | 30/06/2026 | 30/09/2025 | 30/09/2026 | 30/09/2025 | 31/03/2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | **Income** | | | | | | | | | | | | |
| | a) Revenue from Operations | 2,399.44 | 2,124.03 | 2,027.07 | 4,523.48 | 3,998.12 | 9,467.37 | 3,730.37 | 3,475.79 | 3,165.07 | 7,206.16 | 6,309.11 | 13,927.56 |
| | b) Other income including rentals | 340.39 | 326.74 | 349.69 | 667.12 | 781.69 | 1,474.44 | 508.74 | 1,494.08 | 380.21 | 2,002.81 | 840.83 | 2,587.56 |
| | Total income from operations (net) | **2,739.83** | **2,450.77** | **2,376.75** | **5,190.60** | **4,779.81** | **10,941.81** | **4,239.11** | **4,969.86** | **3,545.28** | **9,208.97** | **7,149.94** | **16,515.13** |
| 2 | **Expenses** | | | | | | | | | | | | |
| | a) Consumption of Provisions & others | 229.70 | 212.63 | 198.82 | 442.32 | 384.93 | 826.63 | 365.89 | 370.34 | 323.34 | 736.23 | 625.06 | 1,335.01 |
| | b) Employee benefit expense | 736.47 | 651.91 | 698.70 | 1,388.38 | 1,329.94 | 2,761.97 | 1,091.96 | 1,014.62 | 1,007.52 | 2,106.58 | 1,962.69 | 4,073.40 |
| | c) Finance Costs | 0.28 | 0.30 | 0.46 | 0.58 | 1.30 | 9.46 | 486.54 | 494.81 | 513.79 | 981.35 | 1,019.52 | 1,990.54 |
| | d) Depreciatcon and amortisation expense | 96.71 | 99.34 | 79.97 | 196.05 | 150.86 | 341.53 | 263.29 | 428.74 | 362.38 | 692.03 | 696.43 | 1,528.93 |
| | e) Operational Expenses | 1,171.01 | 1,081.35 | 1,980.50 | 2,252.36 | 2,814.08 | 4,801.21 | 1,732.96 | 1,536.70 | 2,679.21 | 3,269.66 | 4,092.84 | 6,871.45 |
| | **Total Expenses** | **2,234.17** | **2,045.52** | **2,958.45** | **4,279.69** | **4,681.11** | **8,740.80** | **3,940.64** | **3,845.22** | **4,886.24** | **7,785.85** | **8,396.55** | **15,799.34** |
| 3 | **Profit/(Loss) before prior period items** | **505.66** | **405.25** | **(581.69)** | **910.91** | **98.70** | **2,201.00** | **298.47** | **1,124.65** | **(1,340.96)** | **1,423.11** | **(1,246.60)** | **715.79** |
| | Prior period items | - | - | - | - | - | - | - | - | - | | | - |
| 4 | **Profit/(Loss) before Tax (3-4)** | **505.66** | **405.25** | **(581.69)** | **910.91** | **98.70** | **2,201.00** | **298.47** | **1,124.65** | **(1,340.96)** | **1,423.11** | **(1,246.60)** | **715.79** |
| 5 | **Tax Expenses** | | | | | | | | | | | | |
| | Current Tax / Last Year Tax Provision adjustment | 122.15 | 105.59 | (143.71) | 227.75 | 38.96 | 564.24 | 122.15 | 105.59 | (137.42) | 227.75 | 38.96 | 652.73 |
| | Deferred Tax | 5.25 | 5.26 | 6.28 | 10.50 | - | 21.03 | 5.25 | 5.26 | - | 10.50 | - | 21.03 |
| 6 | **Profit/(Loss) for the period (4-5)** | **378.26** | **294.40** | **(444.27)** | **672.66** | **59.74** | **1,615.73** | **171.07** | **1,013.80** | **(1,203.54)** | **1,184.87** | **(1,285.56)** | **42.02** |
| 7 | **Other Comprehensive Income/(expenses)** | | | | | | | - | | | | | |
| | i) items that will not be reclassified to profit and loss(Refer the note no. 6) | - | - | - | - | - | | 737.46 | 3,592.84 | (1,536.49) | 4,330.30 | (1,943.14) | 3.00 |
| | ii) Revaluation Surplus of Fixed Assets(or PPE) | | | | | | | | | | | | 52,688.04 |
| | iii) income tax relating to items that will not be reclassified to profit and loss | - | | | | - | 3.00 | - | - | - | | | (3,059.96) |
| | **Total of Other Comprehensive Income** | - | - | - | - | - | **3.00** | **737.46** | **3,592.84** | **(1,536.49)** | **4,330.30** | **(1,943.14)** | **49,631.07** |
| | **Total Comprehensive Income for the period** | **378.26** | **294.40** | **(444.27)** | **672.66** | **59.74** | **1,618.72** | **908.53** | **4,606.64** | **(2,740.03)** | **5,515.17** | **(3,228.70)** | **49,673.09** |
| 8 | **Paid-up equity share capital** (Rs. 2/- each) | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** | **1,096.37** |
| 9 | **Minority Interest** | | | | | | | | | | | | **4,422.21** |
| 10 | **Reserves excluding revaluation reserve** | | | | | | | | | | | | **36,643.64** |
| 11 | **EPS Basic & Diluted** | 0.69 | 0.54 | (0.81) | 1.23 | 0.11 | 2.95 | 1.66 | 8.40 | (5.00) | 10.06 | (5.89) | (5.50) |

CHL LIMITED NEW DELHI

1 The above results as reviewed by the Audit Committee have been taken on record by the Board of Directors of the Company at its Meeting held on 05.11.2026.

2 The Company operates in one segement only.

3 The Company does not have separate reportable segments in terms of Indian Accounting Standards (Ind AS-108) on "Operating Segments".

4 The figures are regrouped/rearranged wherever necessary.

5a CJSC CHL International, our subsidiary Company had agreed a term loan of USD 32.50 million from Export Import Bank of India ("EXIM Bank") for construction of a five-star hotel in Dushanbe, Tajikistan. To secure the above loan, Corporate and Personal Guarantees were executed by CHL Limited and Late Dr. L K Malhotra respectively.

5b EXIM Bank filed an application before National Company Law Tribunal, Delhi ("NCLT"), against CHL Limited, the Corporate Guarantor, which was dismissed by NCLT. This judgment was upheld by the National Company Law Tribunal (NCLAT). EXIM Bank challenged the NCLAT judgement by way of Civil Appeal before the Hon'ble Supreme Court which is pending adjudication as on date.

5c Exim Bank also filed an application for claiming an amount of USD 44,611,207 along with pendente lite and future interest against CHL Ltd, the corporate guarantor, and Late Mr. Lalit Malhotra, the personal guarantor, before Debt Recovery Tribunal – III, New Delhi (DRT-III), which is pending adjudication and next date of hearing is 30th Novembere 2026.

5d During the pendency of the above cases, One Time Settlement (OTS) was executed between EXIM Bank, the Principle Borrower and Guarantors crystallizing the liability of CJSC CHL International to USD 34 million vide letter dated 29th May 2026 and said OTS is under execution as on date of Balance Sheet ie.30.09.2026.
The Company has requested to EXIM Bank to further extend the OTS and the same is expected in due course.

6a During the period ended 30.09.2026, the effect of exchange fluctuation on foreign currency loan has been accounted by CHL International, the subsidiary company. The gain due to appreciation of Tazikistani Somoni against USD has been recognised as Other Income (non-operating income).

6b In accordance with IND AS 21 (the effect of changes in foreign currency rates), the subsidiary company recognised foreign currency fluctuation (INR 43.30 cr) for the period ended 30.09.2026, arising due to translation of financial statements into presentation currency (assets and liabilities except equity share capital) from Tazikistani Somoni to Indian Rupees. Since the fluctuation does not lead to actual gain or loss, it is shown under "OCI- Foreign Currency Translation Reserve" in Profit & Loss Account.

7 The above results can be viewed on the website of the Company (www.chl.co.in) as well as on the website of the Bombay Stock Exchange (www.bseindia.com).

BY ORDER OF THE BOARD

LUV MALHOTRA
MANAGING DIRECTOR
DIN 00030477

CHL LIMITED
NEW DELHI

Place: New Delhi
Dated: 5th November 2026

# CHL LTD

| Unaudited Cash Flow Statement for the Period ended | Standalone Lac Rupees | | Consolidated Lac Rupees | |
|---|---|---|---|---|
| | 30th September, 2026 Unaudited | 31st March, 2026 Audited | 30th September, 2026 Unaudited | 31st March, 2026 Audited |
| **A) Cash Flow From Operating Activities** | | | | |
| Net Profit before Tax & Extraordinary Items | 910.91 | 2,201.00 | 1,423.11 | 715.80 |
| Adjustments for | | | | - |
| Depreciation | 196.05 | 341.53 | 692.03 | 1,528.93 |
| Foreign exchange fluctuation | | | 6,228.58 | (2,255.15) |
| Dividend Income | (0.02) | (0.03) | (0.02) | (0.03) |
| Loss / (Profit) on Sale of Assets | - | 35.45 | - | 35.45 |
| Comprehensive (Income) / Losses | - | (3.00) | - | (3.00) |
| Scrapped/Discarded Assets written off | - | - | - | - |
| Profit/(Loss) on sale of Investment or Investment Written Off | - | - | - | - |
| Interest Expenditure | 0.58 | 9.46 | 981.35 | 1,990.54 |
| Income from SEIS | - | - | - | - |
| Interest Received / Misc. Income | (202.63) | (339.78) | (1,462.68) | (1,365.12) |
| **Operating Profit before Working Capital Changes** | **904.88** | **2,244.63** | **7,862.37** | **647.43** |
| Adjustments for | | | | |
| (Increase) Decrease in Inventories | (17.70) | (7.23) | 109.57 | (352.79) |
| (Increase) Decrease in Trade Receivables | 71.45 | 31.43 | (56.69) | (17.69) |
| (Increase) Decrease in Other Financial assets | (57.54) | (292.61) | 392.75 | 103.04 |
| Increase (Decrease) in Trade Payables | (49.16) | (73.57) | 24.75 | (52.67) |
| Increase (Decrease) in Other Financial liabilities | 118.33 | 43.05 | 3,911.49 | 3,975.94 |
| **Cash generated from Operations** | **970.27** | **1,945.70** | **12,244.25** | **4,303.26** |
| Income Tax (Paid)/Refund | - | - | | |
| **Net Cash from Operating Activities (A)** | **970.27** | **1,945.70** | **12,244.25** | **4,303.26** |
| **B) Cash Flow from Investing Activities** | | | | |
| Purchase of Property, plant & Equipments | 50.41 | (1,657.92) | (11,397.33) | (55,886.19) |
| Disposal of Property, plant & Equipments | - | 42.42 | - | 42.42 |
| (Loss) / Profit on Sale of Assets | - | (35.45) | - | (35.45) |
| Interest Received / Misc. Income | 202.63 | 339.78 | 1,462.68 | 1,365.12 |
| Dividend Received | 0.02 | 0.03 | 0.02 | 0.03 |
| **Net Cash used in Investing Activities(B)** | **253.06** | **(1,311.14)** | **(9,934.63)** | **(54,514.06)** |
| **C) Cash Flow from Financing Activities** | | | | |
| Proceeds from issue of Capital | - | - | - | - |
| Interest Paid | (0.58) | (9.46) | (981.35) | (1,990.54) |
| Increase (Decrease) in Security Deposit | 21.75 | 2.00 | 21.75 | 2.00 |
| Prior Period Expenses | - | - | - | - |
| Dividend Tax Paid | - | - | - | - |
| Increase in Other Equity | - | - | - | 52,907.60 |
| Comprehensive Income / (Losses) | - | 3.00 | - | 3.00 |
| Increase/(Decrease) in long term Borrowing | (4.16) | (9.50) | (4.16) | (9.50) |
| Increase/(Decrease) in Provisions | (207.40) | (472.87) | (207.40) | (561.36) |
| **Net Cash used in Financing Activities ( C )** | **(190.39)** | **(486.83)** | **(1,171.16)** | **50,351.20** |
| **Net increase/decrease in cash & cash equivalents (A+B+C)** | **1,032.94** | **147.73** | **1,138.46** | **140.40** |
| **Cash & Cash Equivalent ( Opening balance)** | **3,914.15** | **3,766.41** | **4,063.60** | **3,923.20** |
| **Cash & Cash Equivalent (Closing balance)** | **4,947.09** | **3,914.15** | **5,202.07** | **4,063.61** |

**BY ORDER OF THE BOARD**

**LUV MALHOTRA**
**MANAGING DIRECTOR**
**DIN 00030477**

CHL LIMITED NEW DELHI

Place :- New Delhi
Dated :- 5th November 2026

# CHL LIMITED

Unaudited Standalone & Consolidated Statement of Assets & Liabilities for the Period ended 30th Sept, 2026

Lacs INR

| Sr. No. | PARTICULARS | Standalone | | Consolidated | |
|---|---|---|---|---|---|
| | | As at 30.09.2026 | As at 31.03.2026 | As at 30.09.2026 | As at 31.03.2026 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1 | **Non Current assets** | | | | |
| | (a) Property, Plant and Equipment | 7608.26 | 7949.49 | 93593.59 | 82487.09 |
| | (a) Capital work-in-progress | 102.16 | 7.39 | 102.16 | 7.39 |
| | (b) Financial Assets | 7151.72 | 7128.64 | 132.55 | 109.44 |
| | (c) Other Non-current assets | 1801.38 | 1724.46 | 1801.38 | 1724.46 |
| | **Sub total -non current assets** | **16663.51** | **16809.97** | **95629.68** | **84328.37** |
| 2 | **Current assets** | | | | |
| | (a) Inventories | 472.37 | 454.68 | 1042.64 | 1152.22 |
| | (b) Financial Assets | | | | |
| | (i) Trade receivables | 226.56 | 298.02 | 491.54 | 434.85 |
| | (ii) Cash & Balances with Bank | 526.83 | 443.13 | 781.85 | 592.58 |
| | (iii) Other Bank Balances | 4420.26 | 3471.01 | 4420.26 | 3471.01 |
| | (iv) Other Financial Assets | 473.90 | 493.28 | 922.71 | 1424.61 |
| | **Sub total-Current Assets** | **6119.93** | **5160.12** | **7659.00** | **7075.29** |
| | **TOTAL ASSETS** | **22783.44** | **21970.09** | **103288.69** | **91403.66** |
| | **EQUITY AND LIABILITIES** | | | | |
| 1 | **SHAREHOLDERS' FUND** | | | | |
| | a. Equity Share Capital | 1096.37 | 1096.37 | 5518.58 | 5518.58 |
| | b. Other Equity (SOCE) | 19104.09 | 18408.35 | 42181.88 | 36643.65 |
| | **Sub -total -Shareholders funds** | **20200.46** | **19504.72** | **47700.46** | **42162.22** |
| 2 | **Non-current liabilities** | | | | |
| | (a) Financial Liabilities | | | | |
| | (i) Long -term borrowing | 1.30 | 5.46 | 28613.40 | 26223.28 |
| | (ii) Other Financial liabilities | 296.58 | 274.83 | 1899.30 | 1733.20 |
| | (iii) Long Term Provisions | 255.12 | 234.79 | 255.12 | 234.79 |
| | (b) Deferred tax liabilities (net) | 745.41 | 734.89 | 745.41 | 734.89 |
| | **Sub total - Non current liabilities** | **1298.41** | **1249.97** | **31513.23** | **28926.15** |
| 3 | **Current liabilities** | | | | |
| | (a) Current Liabilities | | | | |
| | (i) Trade payables due to MSME | 131.57 | 112.93 | 131.57 | 112.93 |
| | (ii) Trade payables due to other than MSME | 177.43 | 226.59 | 471.37 | 446.62 |
| | (iii) Other Financial Liabilities | 838.66 | 645.90 | 23335.12 | 19525.75 |
| | (c) Other current liabilities | 136.91 | 229.97 | 136.91 | 229.97 |
| | **Sub-total- Current liabilities** | **1284.58** | **1215.40** | **24074.98** | **20315.28** |
| | **TOTAL - EQUITY AND LIABILITES** | **22783.44** | **21970.09** | **103288.69** | **91403.66** |

**Key Stand-alone financial information is given below:**

| | | (Rs. in Lacs) |
|---|---|---|
| **Particulars** | **30.09.2026** | **31.03.2026** |
| Total Income | 5,190.60 | 10,941.81 |
| Profit/(Loss) before tax | 910.91 | 2,201.00 |
| Total Comprehensive Income | 672.66 | 1,618.72 |

CHL LIMITED NEW DELHI

BY ORDER OF THE BOARD

LUV MALHOTRA
MANAGING DIRECTOR
DIN 00030477

Place New Delhi
Dated 5th November 2026