



THE COCHIN MALABAR ESTATES AND INDUSTRIES LIMITED

Regd. Off. : 21, STRAND ROAD, KOLKATA - 700 001, PHONE : 2230 9601 (4 LINES)

FAX : 00 91 033 2230 2105, E-mail : info@joonktolleetea.in

CIN - L01132WB1991PLC152586

November 3, 2023

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai - 400 001

Scrip Code : 508571

Dear Sir,

Sub : Unaudited Financial Results for the Quarter/Half Year ended 30th September, 2023.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Unaudited Financial Results of the Company for the Quarter/Half Year ended 30th September, 2023, approved at the meeting of the Board of Directors of the Company held on 3rd November, 2023.

A copy of the 'Limited Review' Report of the Auditors of the Company in respect of the said results is also enclosed.

The Board Meeting commenced at 1.30 P.M. and concluded at 4.30 P.M.

Kindly take the same on your record.

Thanking You,

Yours faithfully,

For **THE COCHIN MALABAR ESTATES AND INDUSTRIES LTD.**

Mohit Kandoi
Company Secretary
Membership No. ACS 49202



Encl : As above.



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED 30/09/2023

(₹ in Lakhs)

Sl. No.	Particulars	THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Income						
	(a) Revenue from Operations	-	-	-	-	-	
	(b) Other Income	-	-	-	-	-	
	Total Income	-	-	-	-	-	
2	Expenses						
	(a) Employee benefits expense	0.34	0.33	0.39	0.67	0.63	
	(b) Finance costs	12.51	12.03	12.72	24.54	24.78	
	(c) Depreciation and amortisation expense	0.82	0.82	1.04	1.64	2.07	
	(d) Other expenses	2.52	5.64	2.04	8.16	6.72	
	Total Expenses	16.19	18.82	16.19	35.01	34.20	
3	Profit/(Loss) before exceptional items and tax (1-2)	(16.19)	(18.82)	(16.19)	(35.01)	(34.20)	
4	Exceptional Items	-	-	-	-	-	
5	Profit/(Loss) before tax (3+4)	(16.19)	(18.82)	(16.19)	(35.01)	(34.20)	
6	Tax Expense :						
	(a) Current Tax	-	-	-	-	-	
	(b) Deferred Tax	-	-	-	-	-	
	Total tax expense	-	-	-	-	-	
7	Net Profit/(Loss) for the period (5-6)	(16.19)	(18.82)	(16.19)	(35.01)	(34.20)	
8	Other Comprehensive Income (net of tax)						
	(a) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	
	Total Other Comprehensive Income	-	-	-	-	-	
9	Total Comprehensive Income for the period (comprising Profit/(Loss) and other comprehensive income for the period (7+8))	(16.19)	(18.82)	(16.19)	(35.01)	(34.20)	
10	Paid-up Equity Share Capital (Face value per share ₹ 10/-)	177.19	177.19	177.19	177.19	177.19	
11	Reserves excluding Revaluation Reserve	-	-	-	-	(519.68)	
12	Earnings per equity share (of ₹ 10/- each) (not annualised*)						
	(a) Basic	(0.91)*	(1.06)*	(0.91)*	(1.98)*	(1.93)*	
	(b) Diluted	(0.91)*	(1.06)*	(0.91)*	(1.98)*	(1.93)*	





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STATEMENT OF ASSETS AND LIABILITIES

₹ In Lakhs

PARTICULARS	As at	As at
	30-09-2023	31-03-2023
	UNAUDITED	AUDITED
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	79.66	81.30
Capital Work-in-Progress	9.43	7.06
Non-current Tax Assets	15.39	15.39
Other Non-current Assets	0.56	0.56
	105.04	104.31
Current Assets		
Financial Assets		
(i) Cash and Cash Equivalents	1.02	10.72
(ii) Bank balances other than (i) above	-	-
(iii) Other Financial Assets	-	-
Other Current Assets	4.45	4.45
	5.47	15.17
TOTAL - ASSETS	110.51	119.48
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	177.19	177.19
Other Equity	(554.68)	(519.68)
	(377.49)	(342.49)
Liabilities		
Non-current liabilities		
	-	-
	-	-
Current Liabilities		
Financial Liabilities		
(i) Borrowings	475.00	460.00
(ii) Trade Payables	1.07	0.74
(iii) Other Financial Liabilities	11.26	-
Other Current Liabilities	0.67	1.23
	488.00	461.97
TOTAL - LIABILITIES	488.00	461.97
TOTAL - EQUITY AND LIABILITIES	110.51	119.48





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UNAUDITED STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2023

	30-09-2023	30-09-2022	31-03-2023
	UNAUDITED	UNAUDITED	AUDITED
	Rs	Rs	Rs
A. Cash Flow From Operating Activities			
Net Profit/(Loss) After Extraordinary Item & Before Tax	(35.01)	(34.20)	(65.13)
Adjustments For:			
Depreciation & Amortisation	1.64	2.07	4.14
Finance Cost	24.54	24.78	47.70
Operating Profit/(Loss) Before Working Capital Changes	(8.83)	(7.35)	(13.29)
Adjustments For:			
(Increase)/Decrease In Loans, Other Financial Assets & Other Assets		(3.07)	-
Increase/(Decrease) In Trade Payables & Other Liability	(0.23)	(0.71)	0.84
Cash Generated From Operations	(9.06)	(11.13)	(12.45)
Less : Direct Taxes	-	-	-
Net Cash From Operating Activities	(9.06)	(11.13)	(12.45)
B. Cash Flow From Investing Activities			
Purchase of Property, Plant and Equipment & Intangible Assets including CWIP / Capital Advances	(2.36)	-	(3.06)
Net Cash Flow From Investing Activities	(2.36)	-	(3.06)
C. Cash Flow From Financing Activities			
Short Term Borrowings (Net)	15.00	30.00	67.00
Interest Paid	(13.28)	(24.78)	(47.70)
Net Cash Flow From Financing Activities	1.72	5.22	19.30
Net Change In Cash & Cash Equivalents (A+B+C)	(9.70)	(5.91)	3.79
Cash And Cash Equivalents at the beginning of the period	10.72	6.93	6.93
Cash And Cash Equivalents at the end of the period	1.02	1.02	10.72
Cash and cash equivalent consists of :			
Particulars	30-09-2023	30-09-2022	31-03-2023
Cash in hand	0.01	0.01	0.02
Bank Balance	1.01	1.01	10.70
Total	1.02	1.02	10.72





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Notes :

- 1 The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 3rd November, 2023.
- 2 The Networth of the Company has been fully eroded. The Company is developing its land assets in Goa based on which going concern status of the Company is maintained.
- 3 Statement of Assets and Liabilities and Statement of Cash Flow is annexed herewith.

Place : Kolkata
Date : 3rd November, 2023





C.P. Sharma
Wholetime Director (DIN : 00258646)

Limited Review Report on Unaudited Financial Results of The Cochin Malabar Estates and Industries Limited for Quarter and Half Year ended September 30, 2023 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
The Cochin Malabar Estates and Industries Limited**

1. We have reviewed the accompanying statement of unaudited financial results of The Cochin Malabar Estates and Industries Limited (the 'Company') for the quarter and half year ended September 30, 2023 (the "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 Regulation').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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.
3. We conducted our review 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 Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to note no. 2 of the accompanying statement the net worth of the Company is fully eroded. The condition may indicate the existence of an uncertainty about the Company's ability to continue as a going concern. However, the statement of the Company has been prepared on a going concern basis based on the reason stated in the above-mentioned note. The appropriateness of the said basis is dependent on the company's ability to repay its obligations through utilization of its fixed assets and resuming normal operation.

Our conclusion on the statement is not modified in respect of this matter

Place: Kolkata
Date: 3rd November, 2023



For
J K V S & CO
Chartered Accountants
Firm Registration No.318086E

Utsav Saraf

Utsav Saraf
Partner
Membership No. 306932
UDIN: 23306932BGYSNY8611