



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

14th November, 2022

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, 2022.

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, 2022 as approved by the board of directors at its meeting held on today. The Board Meeting commenced at 4:00 p.m. and concluded at 5:00 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 General Manager)





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, 2022. 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.

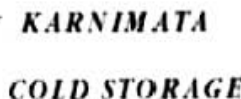
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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: 14th November, 2022
UDIN : 22017704BDAYTV8281





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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022

(Rs. In Lacs)

Notes

a) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2022. The Statutory Auditor of the company carried out limited Review of results for the half year ended 30th September 2022.

b) 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

c) The depreciation is provided in SLIM method in accordance with the Schedule II of the Companies Act, 2013.

d) Figure of previous period /half year have been re-arranged/regrouped whenever necessary, in order to make them comparable.

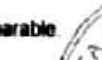
Date: 14/11/2022
Place: Paschim Medinipur

For and on behalf of the board



them comparable.

Pradip Lodha
Pradip Lodha
Managing Director
(MUM - 0330000031)





KARNIMATA
COLD STORAGE

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Statement of Asset and Liabilities as on 30-09-2022

Particulars	Rs. In Lakhs (Un-Audited) 30/09/2022	Rs. In Lakhs (Audited) 31/03/2022
I. EQUITY AND LIABILITIES		
(1) Shareholders Funds		
(a) Share Capital	508.40	508.40
(b) Reserve and Surplus	305.72	280.34
(c) Money received against Share warrants	-	-
Sub-total shareholders fund	814.12	788.74
(2) Shareholders money pending allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	158.60	151.23
(b) Deferred tax liabilities(Net)	30.66	30.66
(c) Other long term liabilities	-	-
(d) Long term provisions	-	-
Sub-total non-current liabilities	189.06	181.79
(4) Current Liabilities		
(a) Short term borrowings	570.78	850.74
(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	106.23	16.70
(d) Short term provisions	4.10	7.71
Sub-total current liabilities	681.11	875.15
TOTAL EQUITY AND LIABILITIES	1684.29	1845.68
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	889.26	897.73
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
Total Fixed assets	889.26	897.73
(b) Non-current investments	-	-
(c) Deferred tax assets(net)	-	-
(d) Long term loans and advances	31.77	24.44
(e) Other non-current assets	-	1.80
Total non-current assets	921.03	923.97
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	1.66	1.83
(c) Trade receivables	116.29	71.77
(d) Cash and cash equivalents	13.63	254.40
(e) Short term loans and advances	568.45	546.00
(f) Other current assets	63.23	47.70
Total current assets	763.26	921.70
TOTAL ASSETS	1684.29	1845.68

Notes:

Figure of previous period /half year have been re-arranged/regrouped whenever necessary, in order to make them comparable

Date: 14/11/2022

Place: Paschim Medinipur

For and on behalf of the Board

Pradip Lodha

Pradip Lodha
Managing Director
(DIN: 03006602)



Cash Flow Statement for the year ended 30th September, 2022

Particulars	Half Year Ended 30.09.2022 Rs. (In lakhs)	Half Year Ended 30.09.2021 Rs. (In Lakhs)
A. Cash Flow from Operating Activities		
Net Profit before Tax	26.28	33.41
Adjustments:		
Add: Depreciation	23.75	23.04
Exceptional/Extra ordinary items		
Less: Profit on sale of Car	(3.25)	0.00
Less: Interest Income	(3.35)	(2.10)
Add: Interest & Financial Charges	51.47	39.01
Operating cash Flow before working capital changes	94.90	93.37
Adjustment for :		
(Increase)/ Decrease in Current Investment	-	25.00
(Increase)/ Decrease in Trade Receivable	(44.52)	(54.53)
(Increase)/ Decrease in Inventories	0.17	3.60
(Increase)/Decrease in Long Term Loans & Advance	(7.33)	(7.01)
(Increase)/Decrease in Short Term Loans & Advance	194.92	102.52
(Increase)/Decrease in other Current Assets	(63.22)	(37.72)
Increase/(Decrease) in Short Term Provisions	(3.61)	6.22
Increase/(Decrease) in Other Current Liabilities	(79.97)	7.21
Operating cash flow after working capital changes	91.34	138.64
Less: Tax Paid		
Income Tax	0.90	0.07
Net Operating Cash flow	90.44	138.57
B. Cash Flow from Investing Activities		
Purchase of Fixed assets	(17.21)	(21.02)
Sale of Fixed Assets	5.00	-
Other Non current Assets	1.80	-
Interest Income	3.35	2.10
Net Cash Flow from Investing Activities	(7.06)	(18.91)
C. Cash Flow from Financing Activities		
Net Proceeds from Term Loan	147.50	-
Net Proceeds from Primary Marketing Loan	(270.09)	(103.13)
Net Proceeds of car Loan	(0.23)	15.28
Net Proceeds from working capital loan	(7.11)	13.18
Repayment of Car loan	(2.75)	-
Repayment of Loan	(140.00)	-
Interest and financial charges	(51.47)	(39.01)
Net Cash flow from Financing Activities	(324.15)	(113.68)
Net Cash Inflow / (Outflow)	(240.77)	5.98
Cash and Cash eq. at the beginning of the Period	254.40	12.93
Cash and Cash eq. at the end of the Period	13.63	18.91

Date: 14/11/2022
Place: Paschim Medinipur

For and on behalf of the board

Pradip Lodha

Pradip Lodha
Managing Director
(DIN: 03006602)
