

CLARA INDUSTRIES LIMITED

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur Saharanpur UP-247001

CIN: L25209UP2021PLC151537, Phone: +91 8171884399
Email Id: nkkukreja@gmail.com, Website: www.clara.co.in

Statement of Audited Financial Results for the Half Year and Year Ended 31st March, 2023

Rs. in Lacs

Sr. No.	Particulars	6 Months ended	6 Months ended	6 Months ended	Year to date	Year to date
		31.03.2023	30.09.2022	31.03.2022	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	615.86	522.46	361.62	1,138.32	364.89
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	1.16	0.03	22.42	1.19	22.42
	Total Income from Operations (Net)	617.03	522.49	384.04	1,139.52	387.31
2	Expenses					
	(a) Cost of Material Consumed	350.84	280.01	188.00	630.85	189.24
	(d) Changes in inventories	(28.83)	(48.18)	37.05	(77.01)	37.05
	(e) Employees Benefits Expenses	2.77	8.69	2.25	11.46	2.25
	(f) Finance Costs	3.63	3.06	4.15	6.69	4.15
	(g) Depreciation & Amortisation expense	4.87	4.70	2.18	9.57	2.18
	(h) Other Expenses	11.15	1.92	11.13	13.07	11.15
	Total Expenses	344.42	250.20	244.76	594.62	246.02
3	Profit before exceptional items and tax (1-2)	272.61	272.28	139.28	544.90	141.29
4	Exceptional Items (Net- Gain/Loss)	6.86	-	-	6.86	-
5	Profit before tax (3+4)	265.75	272.28	139.28	538.04	141.29
6	Tax Expense - Current Tax	70.48	68.74	35.80	139.22	35.80
	- Earlier years tax	4.69	-	-	4.69	-
	- Deffered Tax	(0.25)	(0.22)	0.43	(0.47)	0.43
7	Profit after tax from Continuing Operations (5-6)	190.84	203.76	103.05	394.61	105.06
8	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
9	Other Comprehensive Income	-	-	-	-	-
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
10	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-	-
11	Total Comprehensive Income (7+9)	190.84	203.76	103.05	394.61	105.06
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	248.10	248.10	248.10	248.10	248.10
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
	(i) a) Basic	7.69	8.21	8.82	15.91	8.98
	b) Diluted	7.69	8.21	8.82	15.91	8.98

Notes :

- 1 The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 5th May, 2023
- 2 The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- 3 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- 4 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- 5 Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.

Place : Saharanpur
Date : 05.05.2023

For CLARA INDUSTRIES LIMITED

PARRY KUREJA
Managing Director
DIN-06649481



Statement of Assets and Liabilities as at 31st March, 2023

Particulars	As at 30th March, 2023	As at 31st March, 2022
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	248.10	248.10
Other Equity	686.56	291.94
Total Equity	934.66	540.04
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	9.60	9.60
Deferred Tax Liability(Net)	-	0.43
Total Non-Current Liabilities	9.60	10.03
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Borrowings	401.39	63.81
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	56.39	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	3.10	44.45
Other Current Liabilities	20.69	2.57
Short-term Provisions	146.08	35.80
Total Non-Current Liabilities	627.65	146.63
TOTAL EQUITY & LIABILITIES	1,571.90	696.70
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	43.54	49.77
- Capital W-I-P	-	-
<u>Other Non - Current Asset</u>		
Deferred Tax Asset (Net)	0.04	-
Total Non-current Assets	43.59	49.77
<u>Current Assets</u>		
Inventories	288.13	245.43
Trade Receivables	724.83	261.41
Cash and Bank Balances	120.93	46.99
Short-term Loans and Advances	285.02	33.22
Other current assets	109.41	59.88
Total Current Assets	1,528.32	646.93
TOTAL ASSETS	1,571.90	696.70

Place : Saharanpur
 Date : 05.05.2023

For CLARA INDUSTRIES LIMITED

PARRY KUMUJA
 Managing Director
 DIN-06649401



CLARA INDUSTRIES LIMITED

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2023

		Rs. in Lacs	
PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2023	FIGURES AS AT THE END OF 31ST MARCH, 2022
A	Cash Flow from Operating Activities :		
	Net Profit/ (Loss) before tax	538.04	141.29
	Adjustments for:		
	Finance Cost	6.69	4.15
	Depreciation	9.57	2.18
	Provision for CSR	6.86	-
	Operating Profit before working capital changes	561.16	147.62
	Increase / (Decrease) in Other Current Assets	(49.53)	(59.89)
	Increase / (Decrease) in Trade Payables	15.04	44.45
	Increase / (Decrease) in Other Current Liabilities	18.12	2.57
	(Increase) / Decrease in Inventories	(42.70)	(245.43)
	(Increase) / Decrease in Trade Receivable	(463.42)	(261.41)
	(Increase) / Decrease in Short Term Loans & Advances	(251.79)	(33.22)
	Operating Profit after working capital changes	(213.12)	(405.31)
	Less: Income Tax Paid	40.49	-
	Net Cash from/ (used in) Operating Activities	(253.61)	(405.31)
		(A)	
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	(3.34)	(51.95)
	(Purchase)/ Sale of Capital W-I-P	-	-
	Net Cash from/ (used in) Investing Activities	(3.34)	(51.95)
		(B)	
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Short Term Borrowings	337.58	63.81
	Increase / (Decrease) in Long Term Borrowings	(0.00)	9.60
	Proceeds from issue of Equity share capital	-	434.99
	IPO Expenses	-	-
	Finance Cost paid	(6.69)	(4.15)
	Net Cash from/ (used in) Financing Activities	330.89	504.25
		(C)	
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C) 73.94	46.99
	Cash & Cash Equivalents as at the beginning of the year	46.99	-
	Cash & Cash Equivalents as at the end of the year	120.93	46.99

For CLARA INDUSTRIES LIMITED

Parry Kureja
PARRY KUREJA
Managing Director
DIN-06649401



Place : Saharanpur
Date : 05.05.2023