

28.05.2024

To
The Manager,
Bombay Stock Exchange Limited
Floor 25, P.J. Towers
Dalal Street
Mumbai-400001

Scrip Code: - 530307

Sub: Audited Financial Results and Outcome of Board Meeting

Dear Sir,

We wish to inform you that the Board of Directors of the Company has, at its meeting held today, inter-alia: -

1. Considered and Approved the Audited Financial Results (Standalone) of the Company for the quarter and year ended on March 31st, 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose the following: -

- (i) Statement showing the Audited Financial Results (Standalone) for the quarter and year ended March 31, 2024;
- (ii) Statement of Assets and Liabilities for the period ended 31.03.2024.
- (iii) Statement of Cash Flow for the period ended 31.03.2024.
- (iv) Auditor's Report on the Audited Financial Results –Standalone
- (v) Declaration Pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. Considered and recommend a Final Dividend @ Rs.2.25 per equity share of Rs. 2/- each

The Dividend, if approved by the shareholders in the forthcoming Annual General Meeting (AGM) of the Company, shall be paid/ dispatched to the shareholders on or before 30 days from the date of AGM.

The meeting of the Board of Directors commenced at 2:00 p.m. and concluded at 4:30 p.m.

The above information is also hosted on the website of the company at www.clsel.in

Kindly take the above document on record and acknowledge.

Thanking You

Yours Faithfully

For Chaman Lal Setia Exports Limited

(Rajeev Setia)

Joint Managing Director & CFO

Din :- 01125921



ENC: AS ABOVE: Kaithal Road, Karnal - 132001, Haryana (India). Tel: +91-184-2290758, 2292590, 2390342

Regd. Off.: Meerankot Road, P.O., Central Jail, Ajnala Road, Amritsar - 143001 (India). Tel: +91-183-2590318, 2592708

Email : maharani@setiarice.com | Website: www.maharanirice.in | www.clsen.in



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2944538

(Rs.in lakhs except EPS data)						
Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March 2024						
Sr. No.	Particulars	3 months ended	3 months ended	3 months ended	Year To Date figures for Current Year Ended	Year to date figures for Previous Year Ended
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	38352.84	40007.05	35716.90	135562.84	138734.63
2	Other Income	175.03	400.12	675.23	956.71	1147.71
3	Total Income (1+2)	38527.87	40407.17	36392.13	136519.55	139882.34
4	Expenses					
(a)	Cost of materials consumed	7547.73	5219.55	8196.06	21255.27	15500.40
(b)	Purchases of Stock-in-trade	15017.70	57356.41	22577.59	92375.41	95728.36
(c)	Change in inventories of finished goods work-in-progress and stock-in trade	7098.59	-31246.03	-1500.10	-8443.77	-5393.48
		0.00				
(d)	Employee benefit expenses	637.80	414.67	536.55	1768.14	1503.22
(e)	Finance costs	402.84	256.27	277.57	986.57	728.21
(f)	Depreciation and amortisation expenses	235.62	181.06	232.03	706.68	587.63
(g)	Other Expenses	4491.34	3061.52	1054.19	12418.38	15507.96
	Total Expenses	35431.62	35243.45	31373.89	121066.68	124162.30
5	Profit before exceptional items and tax	3096.25	5163.72	5018.24	15452.87	15720.04
6	Exceptional items	Nil	Nil	Nil	Nil	Nil
7	Profit before tax	3096.25	5163.72	5018.24	15452.87	15720.04
8	Tax Expenses					
	Current Tax	769.84	1299.71	1256.35	3880.00	3950.00
	Deferred Tax	1.46	-4.87	-12.05	9.24	3.25
9	Profit for the period from continuing operations	2324.95	3868.88	3773.94	11563.63	11766.79
10	Profit from discontinuing operations	Nil	Nil	Nil	Nil	Nil
11	Tax expenses of discontinuing operations	Nil	Nil	Nil	Nil	Nil
12	Profit from discontinuing operations after Tax	Nil	Nil	Nil	Nil	Nil
13	Profit for the period	2324.95	3868.88	3773.94	11563.63	11766.79
14	Other Comprehensive Income	Nil	Nil	Nil	Nil	Nil
15	Total Comprehensive Income for the period	2324.95	3868.88	3773.94	11563.63	11766.79
16	Paid-up equity share capital (Face value Rs.2/- each)	1034.67	1034.67	1034.67	1034.67	1034.67
17	Other Equity				70361.96	59811.01
18	Earning per share (Face value of Rs 2/-each)					
	*Not Annualised					
(a)	Basic(Rs.)	4.49	7.49	7.33	22.36	22.76
(b)	Diluted(Rs.)	4.49	7.49	7.33	22.36	22.76

PLACE : GURUGRAM
DATE : 28.05.2024

For CHAMAN LAL SETIA EXPORTS LTD.


(Rajeev Setia)
Joint Managing Director & CFO
Din :01125921



Rice Mill:Kaithal Road, Karnal - 132001, Haryana (India). Tel:+91-184-2290758, 2292590, 2390342

Regd. Off.: Meerankot Road, P.O., Central Jail, Ajnala Road, Amritsar - 143001 (India). Tel: +91-183-2590318, 2592708

Email :maharani@setiarice.com | Website: www.maharanirice.in | www.cisiel.in



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STATEMENT OF ASSETS AND LIABILITIES as at 31.03.2024

(Rupees in lakhs)

Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
Assets		
(1) Non-current assets		
(a) Property, Plant and Equipment	14283.15	13280.48
(b) Capital work-in-progress	532.54	875.64
(c) Other intangible assets	9.77	6.43
(d) Other non-current assets	32.59	32.33
Total Non-current assets	14858.05	14194.88
(2) Current assets		
(a) Inventories	49944.41	41444.03
(b) Financial assets		
(i) Investments	10.91	10.91
(i) Trade receivables	19963.52	15393.33
(i) Cash and cash equivalents	5093.79	3010.70
(i) Other bank balances	1631.35	1531.64
(i) Loans	73.80	58.80
(c) Other current assets	7864.81	6153.09
Total Current assets	84582.59	67602.50
Total assets	99440.64	81797.38
(3) Equity and liabilities		
(a) Equity		
(i) Equity share capital	1034.67	1034.67
(ii) Other equity	70361.96	59811.01
Total Equity	71396.63	60845.68
(4) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	5622.28	4952.15
(ii) Deferred Tax Liabilities (Net)	162.80	153.56
Total non-current liabilities	5785.08	5105.71
(5) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	11880.40	7106.49
(ii) Trade payables	734.09	856.68
(iii) Other current liabilities	1765.25	1698.73
(iv) Short Term Provisions	7879.19	6184.09
Total current liabilities	22258.93	15845.99
Total Equity and Liabilities	99440.64	81797.38

PLACE GURUGRAM
DATE 28.05.2024

For CHAMAN LAL SETIA EXPORTS LTD.

(Rajeev Setia)
Joint Managing Director & CEO
Din : 01125921



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CHAMAN LAL SETIA EXPORTS LTD.		
CASH FLOW STATEMENT FOR YEAR ENDING 31.03.2024		
	AMOUNT (IN LAKHS)	AMOUNT (IN LAKHS)
	31.03.2024	31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	15452.87	15720.04
ADJUSTMENT FOR:-		
DEPRECIATION/AMORTISATION	706.68	587.63
DEFERRED TAX LIABILITY	9.24	3.25
INTEREST RECEIVED/DIVIDEND	769.02	524.82
BAD DEBTS	91.79	114.24
FINANCE COST	986.57	728.21
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	16478.13	16628.55
ADJUSTMENT FOR:-		
INCREASE/DECREASE IN TRADE RECEIVABLES	4570.20	1951.62
INCREASE /DECREASE IN INVENTORIES	8500.38	8498.39
INCREASE/DECREASE IN OTHER CURRENT ASSETS	1811.43	1958.94
INCREASE/DECREASE IN TRADE PAYABLES/OTHERS	1639.03	478.82
CASH GENERATED FROM OPERATIONS	3235.15	7644.02
DIVIDEND /ADJUSTED/OTHERS	1012.68	142.89
REVALUATION RESERVE	0.00	0.00
DIRECT TAXES PAID	3889.24	3953.25
BAD DEBTS	91.79	114.24
CASH FLOW BEFORE EXTRAORDINARY ITEMS	-1758.56	3719.42
NET CASH FROM OPERATING ACTIVITIES:-	-1758.56	3719.42
B) CASH FLOW FROM INVESTING ACTIVITIES		
PURCHASE OF FIXED ASSETS (NET)	1369.58	905.74
INCREASE/DECREASE IN LONG TERM ADVANCES	15.00	0.63
INCREASE IN OTHER NON CURRENT ASSETS	0.26	0.00
INTEREST RECEIVED/DIVIDEND	769.02	524.82
NET CASH USED IN INVESTING ACTIVITIES	-615.82	-381.55
C. CASH FLOW FROM FINANCING ACTIVITIES		
FINANCE COST	986.57	728.21
PROCEEDS/ REPAYMENT FROM BORROWINGS	5444.04	283.97
INCREASE/DECREASE IN CURRENT INVESTMENTS	0.00	4.45
NET CASH FROM FINANCING ACTIVITIES	4457.47	-439.79
NET INCREASE IN CASH AND CASH EQUIVALENTS	2083.09	2898.08
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	3010.70	112.62
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	5093.79	3010.70

PLACE : GURUGRAM

DATE : 28.05.2023

For CHAMAN LAL SETIA EXPORTS LTD.

(RAJEEV SETIA)

Joint Managing Director & CEO

Rice Mill: Kaithal Road, Karnal - 132001, Haryana (India). DIN: 01125921 2290758, 2292590, 2390342

Regd. Off.: Meerankot Road, P.O., Central Jail, Ajnala Road, Amritsar - 143001 (India). Tel: +91-183-2590318, 2592708

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Chaman Lal Setia Exports Ltd.

(A Govt Recognized 3 Star Exports House)

Rice Millers • Processors • Exporters

Corporate Office : No. 472, Udyog Vihar, Phase -3, Near Wipro & Educom Building, Gurugram-122016, Haryana, INDIA.
Tel.: +91-124-4745900 | CIN : L51909PB1994PLC015083

NOTES TO THE STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2024: -

- 1.) The Company's business activity falls within a single primary reportable business segment i.e. business of manufacturing, trading and marketing of the rice only.
- 2.) The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 28.05.2024 and have been audited by the statutory auditor of the Company.
- 3.) The Figures of last quarter are the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the unaudited published year to date figures upto December 31, 2023, being the date of the end of the third quarter of the financial year which were subjected to limited review
- 4.) The Standalone Audited Financial Results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, specified in Section 133 of the Companies Act, 2013.
- 5.) The Board of Directors of the Company in their meeting held on 28.05.2024 have recommended a final dividend @ 112.50 % i.e. Rs. 2.25 per equity share on 51733550 Equity shares of Rs. 2/- each for the year ended 31st March, 2024 subject to approval of shareholders in the ensuing Annual General Meeting of the Company.
- 6.) Figures for the corresponding previous periods/year have been regrouped /reclassified wherever necessary, in order to make them comparable.

Place :-Gurugram
Date :- 28.05.2024

For and on behalf of Directors of
Chaman Lal Setia Exports Ltd.

(Rajeev Setia)
Joint Managing Director & CFO
Din :- 01125921



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INDEPENDENT AUDITOR'S REPORT ON STANDALONE AUDITED ANNUAL FINANCIAL RESULTS OF THE COMPANY
PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATIONS 2015, (AS AMENDED)

To,
The Board of Directors of
Chaman Lal Setia Exports Ltd.

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the Financial Results for the year ended March 31, 2024 and reviewed the Financial Results for the quarter ended March 31, 2024, which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year ended March 31, 2024" ("the Statement") of **Chaman Lal Setia Exports Ltd.** ("the Company"), 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"), including relevant circulars issued by SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2024:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and

(ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the Company for the year ended 31st March, 2024.





Rajesh Kapoor & Co.

Chartered Accountants



CA Rajesh Kapoor
F.C.A.

BASIS FOR OPINION:-

We conducted our audit in accordance with the auditing Standards on Auditing ('Sas') specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's 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 financial statements under the provisions of the Act and the Rules 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

RESPONSIBILITIES OF MANAGEMENT FOR THE STANDALONE FINANCIAL RESULTS

This Statement has been prepared on the basis of the standalone annual Audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS 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 safeguarding of 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 Statement that gives a true and fair view and is 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 of the Company.

AUDITOR'S RESPONSIBILITIES 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, 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 in place adequate internal financial controls with reference to financial statements 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 the management.





• Conclude on the appropriateness of the management'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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions 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 of the Company of which we are the independent auditors 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 MATTERS:-

The standalone Financial Results Include the results for the quarter ended March 31st 2024, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited reviewed by us.

Our opinion is not modified in respect of the above matter.

Place :- Amritsar
Date :- 28.05.2024



For Rajesh Kapoor & Co.
Chartered Accountants

(Rajesh Kapoor)

Prop.

M.No. :- 092692

FRN NO. : 013527N

UDIN :- 24092692 BKCJCV3233



Chaman Lal Setia Exports Ltd.

(A Govt Recognized 3 Star Exports House)

Rice Millers • Processors • Exporters

Corporate Office : No. 472, Udyog Vihar, Phase -3, Near Wipro & Educom Building , Gurugram-122016, Haryana, INDIA.
Tel.: +91-124-4745900 | CIN : L51909PB1994PLC015083

28.05.2024

To

The Manager,
Bombay Stock Exchange Limited
Floor 25, P.J. Towers
Dalal Street
Mumbai-400001

To

The Manager,
National Stock Exchange of India Limited
"Exchange Plaza" Plot No. C/1, G. Block
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400051

Symbol: - CLSEL Series: EQ

Scrip Code: - 530307

Sub: Audit Report with Unmodified Opinion

Dear Sir,

Sub: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

This is with reference to the Standalone Audited Financial Results of Chaman Lal Setia Exports Limited for the Fourth Quarter (Q4) and Financial Year ended 31 March 2024, which have been approved by the Board of Directors of the Company at their meeting held on Tuesday 28.05.2024.

In this regard, we do hereby declare that the Auditor's Report on Standalone Audited Financial Results of the Company for the Fourth Quarter (Q4) and Financial Year ended 31st March, 2024 issued by the Statutory Auditors of Company, is with unmodified opinion.

This declaration is given pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This is for your information and record.

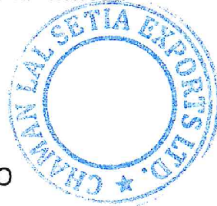
Thanking you,

For Chaman Lal Setia Exports Limited

(Rajeev Setia)

Joint Managing Director & CFO

Din :- 01125921



ENC: AS ABOVE

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28.05.2024

To
The Manager,
Bombay Stock Exchange Limited
Floor 25, P.J. Towers
Dalal Street
Mumbai-400001

To
The Manager,
National Stock Exchange of India Limited
"Exchange Plaza" Plot No. C/1, G. Block
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400051

Scrip Code: - 530307

Symbol: - CLSEL Series: EQ

Sub: Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/CIR/2023/172 dated October 19, 2023 related to Large Corporates.

Dear Sir,

This is with reference to captioned subject, as required we are providing the following details of Company along with the Annual Financial Results being filed with the Stock Exchanges for the Financial Year ending 31st March, 2024.

Sr. No.	Particulars	Details
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	0.16
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	3.42
3.	Highest credit rating of the Company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring . support built in	NIL
4.	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	3.26
5.	Borrowing by way of issuance of debt securities during the year (Rs. In Crores)	NIL

This is for your information and record.

Thanking you,
For Chaman Lal Setia Exports Limited


(Rajeev Setia)
Joint Managing Director & CFO
Din :- 01125921



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