



Chaman Lal Setia Exports Ltd.

(A Govt. Recognised Star Export House)

Regd. Office : Meerankot Road, P. O. Central Jail,
Ajnala Road, Amritsar-143002 India

Tel : 91-183-2590318, 91-183- 2592708

Facsimile : 91-183-2590453, 91-184-2291067

E. Mail : setiarice@yahoo.com, clsetia@rediffmail.com

CIN No. : L51909PB1994PLCO15083



30.06.2020

To,
The Manager Listing
Bombay Stock Exchange,
Corporate Relationship Department
Dalal Street, Mumbai – 400 001
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, 2020.

2. **Considered and recommended dividend of Rs. 0.50 (25%)** per equity share of face value of Rs. 2/- each for the Financial Year ended on 31.03.2020, which shall be paid within 30 days from the conclusion of the ensuing Annual General Meeting, subject to approval of Shareholders of the Company.

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, 2020;
- (ii) Statement of Assets and Liabilities for the period ended 31.03.2020.
- (iii) Statement of Cash Flow for the period ended 31.03.2020.
- (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.

The meeting of the Board of Directors commenced at 5:00 p.m. and concluded at 6:55 p.m.

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

Kindly take the above document on record and acknowledge.

Thanking You
Yours Faithfully

For Chaman Lal Setia Exports Limited


Chaman Lal
(Chaman Lal Setia)
Managing Director
Din :- 01125789

RICE MILLS

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Karnal.
Tel : 0184-2990758

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(Rs.in lakhs except EPS data)						
Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March 2020						
Sr. No.	Particulars	3 months ended 31/03/2020 (Audited)	3 months ended 31/12/2019 (Unaudited)	3 months ended 31/03/2019 (Audited)	Year To Date figures for Current Period Ended 31/03/2020 (Audited)	Year to date figures for Previous Year Ended 31/03/2019 (Audited)
1	Revenue from operations	22314.92	19122.85	22114.67	79769.34	76499.24
2	Other Income	18.73	203.97	10.67	267.02	222.03
3	Total Income (1+2)	22333.65	19326.82	22125.34	80036.36	76721.27
4	Expenses					
(a)	Cost of materials consumed	2036.02	2851.29	4025.00	10015.69	9943.53
(b)	Purchases of Stock-in-trade	13073.39	23088.95	11157.40	53460.47	49412.48
(c)	Change in inventories of finished goods work-in-progress and stock-in trade	253.29	-12423.29	1607.75	-4126.49	-375.28
(d)	Employee benefit expenses	339.90	227.47	292.35	1128.24	1095.58
(e)	Finance costs	151.40	158.34	279.00	670.56	746.66
(f)	Depreciation and amortisation expenses	176.35	101.00	140.44	487.15	440.35
(g)	Other Expenses	3553.55	3116.61	4138.99	11388.29	10169.36
	Total Expenses	19583.90	17120.37	21640.93	73023.91	71432.68
5	Profit before exceptional items and tax	2749.75	2206.45	484.41	7012.45	5288.59
6	Exceptional items	Nil	Nil	Nil	Nil	Nil
7	Profit before tax	2749.75	2206.45	484.41	7012.45	5288.59
8	Tax Expenses					
	Current Tax	691.03	548.12	167.57	1756.70	1820.20
	Deferred Tax	3.10	2.25	7.08	8.30	27.80
9	Profit for the period from continuing operations	2055.62	1656.08	309.76	5247.45	3440.59
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	2055.62	1656.08	309.76	5247.45	3440.59
14	Other Comprehensive Income	Nil	Nil	Nil	Nil	Nil
15	Total Comprehensive Income for the period	2055.62	1656.08	309.76	5247.45	3440.59
16	Paid-up equity share capital (Face value Rs.2/- each)	1034.67	1034.67	1034.67	1034.67	1034.67
17	Other Equity					21521.83
18	Earning per share (Face value of Rs 2/-per share) (Not Annualised)					
(a)	Basic	3.98	3.25	0.60	10.15	6.65
(b)	Diluted	3.98	3.25	0.60	10.15	6.65

PLACE AMRITSAR
 DATE 30.06.2020

For CHAMAN LAL SETIA EXPORTS LTD.



(CHAMAN LAL SETIA)
 Mg. Director
 DIN NO.01125789

Chaman Lal

RICE MILLS

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 Karnal.
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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in lakhs)

Particulars	As at March 31,2020 (Audited)	As at March 31,2019 (Audited)
Assets		
(1) Non-current assets		
(a) Property,Plant and Equipment	3680.74	2927.96
(b) Capital work-in-progress	1003.79	175.29
(c) Other intangible assets	7.25	5.83
(d) Other non-current assets	30.83	31.12
Total Non-current assets	4722.61	3140.20
(2) Current assets		
(a) Inventories	21308.33	18207.90
(b) Financial assets		
(i) Investments	77.13	1301.64
(ii) Trade receivables	10078.03	11331.53
(iii) Cash and cash equivalents	15.74	48.25
(iv) Other bank balances	1528.38	259.40
(v) Loans	328.06	240.37
(c) Other current assests	4304.99	5081.55
Total Current assets	37640.66	36470.64
Total assets	42363.27	39610.84
(3) Equity and liabilities		
(a)Equity		
(i)Equity share capital	1034.67	1034.67
(ii)Other equity	26291.44	21521.83
Total Equity	27326.11	22556.50
(4) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	4779.07	4530.54
(ii) Deferred Tax Liabilities (Net)	129.29	120.99
Total non-current liabilities	4908.36	4651.53
(5) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	2018.40	6092.75
(ii) Trade payables	2267.11	1187.00
(iii) Other current liabilities	2244.66	1434.26
(iv) Short Term Provisions	3598.63	3688.80
Total current liabilities	10128.80	12402.81
Total Equity and Liabilities	42363.27	39610.84

PLACE : AMRITSAR

DATE : 30.06.2020

For CHAMAN LAL SETIA EXPORTS LTD.



(CHAMAN LAL SETIA)

Mg. Director

DIN : 01125789

Chaman Lal

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ISO 22000 : 2005
Certified Co.

CHAMAN LAL SETIA EXPORTS LTD.			
CASH FLOW STATEMENT FOR YEAR ENDING 31.03.2020			
		AMOUNT (IN LAKHS)	AMOUNT (IN LAKHS)
		31.03.2020	31.03.2019
A.CASH FLOW FROM OPERATING ACTIVITIES			
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS		7012.45	5288.59
ADJUSTMENT FOR:-			
DEPRECIATION ON OLD FIXED ASSETS			
DEPRECIATION/AMORTISATION		487.15	440.35
INTEREST RECEIVED		78.34	37.38
PROFIT ON SALE OF FIXED ASSETS/OTHERS		0.00	9.11
FINANCE COST		670.56	746.66
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		8091.82	6429.11
ADJUSTMENT FOR:-			
INCREASE/DECREASE IN TRADE RECEIVABLES		1253.49	2571.72
INCREASE /DECREASE IN INVENTORIES		3100.43	3005.06
INCREASE/DECREASE IN OTHER CURRENT ASSETS		580.11	655.10
INCREASE/DECREASE IN TRADE PAYABLES/OTHERS		1800.34	175.70
INCREASE/DECREASE IN CURRENT INVESTMENTS		1224.51	27.36
CASH GENERATED FORM OPERATION		8689.62	-5.83
DIVIDEND /ADJUSTED/OTHERS		477.83	261.98
DIRECT TAXES PAID		1765.00	1887.15
CASH FLOW BEFORE EXTRAORDINARY ITEMS		6446.79	-2154.96
NET CASH FROM OPERATING ACTIVITIES:-		6446.79	-2154.96
B) CASH FLOW FROM INVESTING ACTIVITIES			
PURCHASE OF FIXED ASSETS (NET)		2069.85	918.16
SALE OF FIXED ASSETS		0.00	412.52
INCREASE/DECREASE IN LONG TERM ADVANCES		0.29	0.00
INCREASE IN OTHER NON CURRENT ASSETS		0.00	11.08
INTEREST RECEIVED		78.34	37.38
NET CASH USED IN INVESTING ACTIVITIES		-1991.22	-479.34
C.CASH FLOW FROM FINANCING ACTIVITIES			
FINANCE COST		670.56	746.66
PROCEEDS/ REPAYMENT FROM BORROWINGS		3825.82	3284.85
DEFERRED TAX LIABILITY		8.30	27.80
NET CASH FROM FINANCING ACTIVITIES		-4488.08	2565.99
			0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		-32.51	-68.31
CASH AND CASH EQUIVALENTS		48.25	116.56
(OPENING BALANCE)			
CASH AND CASH EQUIVALENTS		15.74	48.25
(CLOSING BALANCE)			

PLACE : AMRITSAR
DATE : 30.06.2020



For CHAMAN LAL SETIA EXPORTS LTD.

(CHAMAN LAL SETIA)
Mg. Director
DIN : 01125789

Chaman Lal Setia

RICE MILLS

Kaithal Road,
Karnal.

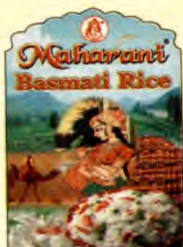
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NOTES TO THE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2020:-

- 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 audited Financial Results of the Chaman Lal Setia Exports Limited ("the Company") have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 30th June, 2020 and have been audited by the statutory auditor of the Company.
- 3.) The Financial Results are in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with rules made thereunder and other recognized accounting practices and policies to the extent applicable.
- 4.) The Statutory Auditors have expressed an unqualified audit opinion on the audited standalone financial results for the quarter and year ended 31.03.2020.
- 5.) The Board of Directors of Company in their meeting held on 30.06.2020 have recommended a dividend of Rs.0.50 (25 %) per paid up equity share of face value of Rs. 2/- each, amounting to Rs. 258.66. Lakhs for the financial year ended March 2020, subject to approval of shareholders in ensuing Annual General Meeting.
- 6.) The figures for the quarters ended 31 March, 2020 are the balancing figures between the audited figures for the financial year ended 31.03.2020 and the unaudited figures for the nine months ended 31.12.2019.
- 7.) The Figures for the corresponding previous periods/year have been regrouped /reclassified, wherever necessary, in order to make them comparable.
- 8.) The outbreak of Corona Virus (Covid19) has severely impacted business globally including India. On 24 March 2020. Government of India ("GOI") has declared this pandemic a health emergency and ordered temporary closure of all non-essential business. though essential category business were allowed to operate adhering to the guidelines issued by GOI.

As the nature of business performed by the Company falls under the essential category and the Company continued to operate its manufacturing facilities and distribute its products in accordance with the said guidelines. There have been some operational difficulties due to lockdown imposed in various regions, the impact on overall operations have not been significant. Further, the management of the Company has also assessed the impact of the situation on the capital, profitability, liquidity positions etc., and based on their assessment, pandemic doesn't have any material impact on the financial results of the Company. The management will continue to closely monitor any material change to future economic conditions and would take necessary actions accordingly.

- 9.) The impact of changes in the rate of Income Tax on Companies on deferred tax expenses has been taken care of as on 31.03.2020, as decided by Board of Directors to shift in the new tax regime as introduced by the taxation law (Amendment) Ordinance 2019.

Place :- Amritsar

Date :- 30.06.2020

For Chaman Lal Setia Exports Ltd.


(Chaman Lal Setia)
Managing Director
Din :- 01125789

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R CHOPRA & ASSOCIATES

CHARTERED ACCOUNTANTS

58-D, Majitha House, Near Model Town Mata Mandir, AMRITSAR.
M : +919888045527, 0183-2566686 Email : carakeshchopra@gmail.com

C.A. RAKESH CHOPRA

F.C.A.

Independent Auditor's Report on Audited Financial Results of Chaman Lal Setia Exports Ltd.
Pursuant to 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.

Opinion

We have audited the accompanying standalone annual financial results ("the statement") of Chaman Lal Setia Exports Ltd. ("the Company") for the year ended 31st March, 2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("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 Statement :

(i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; 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 for the year ended 31st March, 2020.

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 Statement 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 ('the 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.





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C.A. RAKESH CHOPRA

F.C.A.

Responsibilities of Management and Those Charged with Governance for the Statement

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 is 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 is 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 is also responsible for overseeing the Company's financial reporting process.





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C.A. RAKESH CHOPRA

F.C.A.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the auditor's report.





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C.A. RAKESH CHOPRA

F.C.A.

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 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 Matter

The Statement includes the financial results for the quarter ended 31 March 2020, being the balancing figures 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 review by us.

PLACE : AMRITSAR

DATE : 30.06.2020



For R Chopra & Associates
Chartered Accountants

(Rakesh Chopra)
Prop.

M.No. :- 514576
FRN NO. :- 022992N

UDIN:-20514576 AAAABZ8509



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Dated: 30.06.2020

To,

The Manager,
BSE Limited
Phiroze Jeejeebhoy Towers,
2nd Floor, Dalal Street, Fort,
Mumbai -400001
Scrip Code :- 530307

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 2020, which have been approved by the Board of Directors of the Company at their meeting held on Tuesday, 30 June, 2020.

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, 2020 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 vide SEBI Notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25 May 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27 May 2016.

This is for your information and record.

Thanking you,

For Chaman Lal Setia Exports Limited



Chaman Lal

(Chaman Lal Setia)
Managing Director
Din :- 01125789

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