

CHD CHEMICALS LIMITED
CIN NO L24232CH2012PLC034188

Reg Office:SCF 214, Motor Market, Manimajra, Chandigarh-160101
Corp Office: Plot NO 331, Industrial Area, Phase II, Panchkula-134113

13-11-2024

To

Listing department
BSE LIMITED
P.J. TOWERS, DALAL STREET
FORT, MUMBAI 400001

Scrip Code: 539800

Subject: Outcome of Board Meeting dated 13.11.2024

Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e 13th November, 2024 have discuss the following matters:

1. Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the board of Directors of the Company at their Meeting has inter alia approved unaudited Financial Results for the quarter and half year ended 30th September, 2024
Copies of audited financial results along with Limited revie report are enclosed herewith.

Meeting Commence at 1:00 pm and ended at 6:30pm

Please take the above on record and acknowledge receipt of the same.

Thanking You
Your's Faithfully

For CHD CHEMICALS LIMITED

Mehtab Singh
Director

CHD CHEMICALS LTD.
BALANCE SHEET AS AT 30.09.2024

	Particulars	30th sep 2024	31st Mar 2024
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	58.11	68.55
	(b) Deferred Tax Assets	5.53	4.30
	(c) Financial Assets:		
	(i) Investments	-	-
	(ii) Loans & Advances	0.00	0.00
	(d) Other non-current assets	0.05	0.00
	Total Non Current Assets(A1)	63.69	72.85
2	Current assets		
	(a) Inventories	305.13	418.66
	(b) Financial Assets		
	(i) Trade receivables	1664.14	1717.82
	(ii) Cash and cash equivalents	52.26	55.15
	(iii) Loans & Advances	18.23	15.56
	(d) Other current assets	32.34	27.87
	Total Current Assets(A2)	2072.10	2235.06
	Total Assets(A1+A2)	2135.79	2307.91
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	1010.91	1010.91
	(b) Other Equity	296.62	320.68
	Total Equity(B1)	1307.53	1331.59
2	LIABILITIES		
	Non-Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	491.99	477.47
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non Current Liability(B2)	491.99	477.47
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	174.62	168.95
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises		
	(B) Total outstanding dues of creditors other than micro enterprises and	122.91	280.32
	(b) Other current liabilities	28.34	39.18
	(c) Provisions	10.40	10.40
	(d) Current Tax Liabilities (Net)		
	Total Current Liabilities(B3)	336.27	498.85
	Total Equity and Liabilities (B1+B2+B3)	2135.79	2307.91

DATE : 13.11.2024
PLACE : PANCHKULA

mehtab singh
(Director)

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CHD CHEMICALS LTD.

CIN NO: L24232CH2012PLC034188

Regd Office: 214 MOTOR MARKET MANIMAJRA CHANDIGARH
Corporate office: PLOT NO 331 INDUSTRIAL AREA, PHASE 2 PANCHKULA
Phone: 01725070373, Email Id: info@ccichd.com

STATEMENT OF PROFIT & LOSS

S.NO.	PARTICULARS	NOTE	QUARTER Ended			Half Year Ended		Year Ended
			30th Sep 2024(Unaudited)	30th Jun 2024Unaudited)	30th Sep 2023(Unaudited)	30th Sep2024(unau dited)	30TH SEP 2023(UNAUDI TED)	31st March,2024
I)	INCOMES :							
	A) Revenue from operations	8	205.96	151.73	464.56	357.69	809.80	1623.04
	B) Other Income	9	1.01	0.99	0.99	2.00	1.92	3.91
	Total Income		206.97	152.72	465.55	359.69	811.72	1626.95
II)	EXPENSES :							
	Cost of Material Consumed		-					
	Purchase of Stock-in-Trade	10	116.03	88.58	456.70	204.61	705.69	1293.46
	Change in inventories of finished goods,work in progress and stock in trade	11	(59.54)	59.54	-46.00	-	6.13	156.53
	Employees benefit expenses	12	104.78	8.76	9.81	113.54	19.64	39.26
	Depreciation and amortization expenses	13	12.21	5.58	7.91	17.79	13.47	22.34
	Impairment of Goodwill and other non-current assets		10.36			10.36		-
	Other expenses	14	1.36	10.20	9.30	11.56	25.50	52.78
	Finance cost	15	21.12	6.00	8.23	27.12	15.48	27.87
	Total expenses		206.32	178.66	445.95	384.98	785.91	1592.26
III)	Profit before exceptional items and tax (I-II)		0.65	-25.94	19.60	-25.29	25.81	34.70
IV)	Exceptional items	16	-			-		0.00
V)	PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-VI)		0.65	-25.94	19.60	-25.29	25.81	34.70
VI)	Tax Expenses							
	A) Current Tax							
	- Income Tax		-		7.16	-	9.16	10.40
	- Less : Earlier year taxes		-					0.15
	B) Deferred Tax		(16.91)	15.68	-2.73	-1.23	(3.16)	-1.67
VII)	PROFIT FROM CONTINUING OPERATIONS (V-VI)		17.57	-41.62	15.17	-24.05	19.81	25.81
VIII)	DISCONTINUED OPERATIONS							
IX)	Profit/(Loss) from discontinuing operations		-					
X)	Tax expenses of discontinuing operations		-					
			0					
XI)	Profitfrom discontinuing operations (After Tax)(IX+X)		-					
			0					
XII)	Profit/(loss) for the period (VII+XI)		17.57	-41.62	9.71	(24.05)	19.81	25.81
XIII)	Other Comprehensive Income A		0					
			0					
	A (i) Items that will not be reclassified to profit or loss		0					
	(ii) Income tax relating to items that will not be reclassified to profit or loss		0					
			0					
	B (i) Items that will be reclassified to profit or loss		0					
	(ii) Income tax relating to items that will be reclassified to profit or loss		0					
			0					
			0					
XIV)	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)(XII+XIII)		17.57	-41.62	15.17	(24.05)	19.81	25.81

XV)	Earnings per Equity Share:						
	Earnings per equity share (for continuing operation):						
	(1) Basic						
	(2) Diluted	1.73	-0.41	0.01	-0.24	0.20	0.26
		1.73	-0.41	0.00	-0.24		0.26
	Earnings per equity share (for discontinued operation):						
	(1) Basic (2)						
XVI	Diluted	0		0.00	0		
		0		0.00	0		
	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic (2)						
XVII	Diluted	17.57	0.00	0.01	(0.24)	0.20	0.26

DATE : 13.11.2024
PLACE : PANCHKULA

Mehtab Singh
(Director)

NOTES:

1. The above financial results have been prepared in accordance with Indian Accounting Standard as Prescribed under section 133 of the Companies Act , 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules , 2015 and the Companies (Indian Accounting Standard) Amendments Rules, 2016.
2. The above Financial Results have been reviewed by the Audit Committee and subsequently approved by Board of Directors at its meetings held on 13-11-2024
3. The audit as required under Regulation 33 of SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Auditors of the Company.
4. The Company is engaged in only one segment i.e. dyes &chemicals.
5. Previous period's figures have been regrouped/rearranged to make them comparable with those of current period.



D S P & ASSOCIATES

CHARTERED ACCOUNTANTS

527-R, IInd Floor, City Tower, Model Town, Ludhiana-02

Phone: 0161-4621064, 4626063, Fax: 0161-4621064

Email: contact.dspludhiana@gmail.com

Limited Review Report

To

THE BOARD OF DIRECTORS
CHD CHEMICALS LIMITED
PLOT NO 331,
INDUSTRIAL AREA, PHASE II
PANCHKULA

Dear Sirs

Re: Report on Unaudited Financial Results for the quarter ended ended 30th September, 2024.

We have reviewed the accompanying statement of unaudited financial results of CHD CHEMICALS LIMITED for the quarter ended 30th September, 2024. 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.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.





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Email: contact.dspludhiana@gmail.com

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 Indian Accounting Standards 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 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.

Date: 13th November, 2024

Place: Chandigarh

For DSP & ASSOCIATES

Chartered Accountants

Firm Registration No.-06791N



SIDHARTH GUPTA

Partner

M.No:54106

UDIN-24541066BKHJX9816

Particulars	FOR THE YEAR ENDED 30.09.2024	FOR THE YEAR ENDED 31.03.2024
I) Cash Flows from Operating Activities		
Net Profit before tax and extraordinary items	-25.29	34.7
Adjustments for:		
Depreciation	11.56	22.34
Misc Expenditure W/off		
(Profit)/Loss on Sale of Fixed Assets		
Interest Paid	10.36	27.87
Interest Income	-2	-3.91
Income Tax Previous Years Adjustment	-5.37	-0.15
Operating profit before working capital changes	-5.37	
Adjustments for:		
Decrease/(-) Increase in trade and other receivables	53.68	152.26
Decrease/(-) Increase in inventories	113.54	156.53
Increase/(-) Decrease in trade payables	-157.4	-144.22
Increase/(-) Decrease in other current liabilities	-2.15	10.83
Increase/(-) Decrease in Short Term Provisions		7.25583291
Decrease/(-) Increase in Other Current Assets	-4.47	7.5
Decrease/(-) Increase in Short Term Loan & Advances	-2.67	0.52
Cash generation from operation	-4.84	8.62
Income Taxes paid	-	
Net cash from/used in Operating Activities (A)	-4.84	
II) CASH FLOW FROM/USED IN INVESTING ACTIVITIES		
(2) MAT CREDIT		
Purchase of fixed assets	-1.11	-0.93
(2) Deferred tax Liabilities/(Assets) (including capital work in progress)		
Sale of Fixed Assets		
Interest Received	2	3.91
Increase (Decrease) in Long Term Advances	-0.05	0.84
Net cash from/used in Investing Activities (B)	0.84	
III) CASH FLOW FROM/USED IN FINANCING ACTIVITIES		
Repayment of Long Term Borrowings	5.82	-150.85
Proceeds from term loans from banks and others (net)		
Proceeds from working capital borrowings from banks	5.66	-99.53
Dividend Paid		
Interest paid	-10.36	1.12
Net cash from/used Financing Activities (C)	1.12	-27.87
Net Increase in Cash and Cash Equivalents (A + B + C)	-2.88	
Opening Cash and Cash Equivalents	55.15	
Closing Cash and Cash Equivalents	52.26	

IV) CASH AND CASH EQUIVALENTS COMPRISE OF

Cash in hand	6.29	9.17
Balances with Bank In Current Accounts	0.64	0.65
Total	6.93	