

# 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

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**14-02-2023**

To

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

**Scrip Code: 539800**

**Subject: Outcome of Board Meeting dated 14-02-2023**

Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e 14<sup>TH</sup> FEBRUARY, 2023, 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 9months ended 31<sup>st</sup> december, 2022

Copies of unaudited financial results along with limited review report are enclosed herewith.

The meeting was concluded at 8:10 pm

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

Thanking You  
Your's Faithfully

**For CHD CHEMICALS LIMITED**

**Ankit Kothari**  
**Director**

CHD CHEMICALS LTD.  
STATEMENT OF PROFIT & LOSS FOR PERIOD ENDING ON 31.12.2022

S.NO.	PARTICULARS	NOTE	Quarter Ended			Nine Months		Year Ended
			31st dec 2022	30th Sep 2022	31st Dec 2021	31st Dec 2022	31st Dec 2021	31st
			unaudited	unaudited	unaudited	Unaudited	unaudited	.March,2022
							Audited	
I)	<b>INCOMES :</b>							
	A) Revenue from operations	8	638.83	442.39	775.29	1,580.64	2,494.84	3,153.71
	B) Other Income	9	0.79	2.67	-	4.22	1.46	2.95
	<b>Total Income</b>		<b>639.62</b>	<b>445.06</b>	<b>775.29</b>	<b>1,584.86</b>	<b>2,496.30</b>	<b>3,156.66</b>
II)	<b>EXPENSES :</b>							
	Cost of Material Consumed							
	Purchase of Stock-in-Trade	10	459.69	409.17	874.03	1,435.47	2,588.87	2,911.36
	Change in inventories of finished goods,work in progress and stock in trade	11	167.39	-4.5	-162.31	51.77	(249.34)	30.23
	Employees benefit expenses	12	13.49	13.03	15.33	39.28	46.43	59.69
	Depreciation and amortization expenses	13	5.45	5.43	3.93	16.25	12.00	15.89
	Impairment of Goodwill and other non-current assets		-			-	-	
	Other expenses	14	7.52	11.41	19.47	28.72	62.18	69.65
	Finance cost	15	7.71	10.71	6.94	27.66	26.14	46.64
	<b>Total expenses</b>		<b>661.25</b>	<b>445.25</b>	<b>757.39</b>	<b>1,599.15</b>	<b>2486.28</b>	<b>3,133.46</b>
III)	<b>Profit before exceptional items and tax (I-II)</b>		<b>-21.61</b>	<b>-0.19</b>	<b>17.90</b>	<b>-14.29</b>	<b>10.02</b>	<b>23.20</b>
IV)	Exceptional items	16						
V)	<b>PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-IV)</b>		<b>-21.61</b>	<b>-0.19</b>	<b>17.90</b>	<b>(14.29)</b>	<b>10.02</b>	<b>23.20</b>
VI)	Tax Expenses							
	A) Current Tax							
	- Income Tax		-12.13	7.92	2.34	(1.67)	2.32	6.62
	- Less : Earlier year taxes		-0.17	(0.09)				0.17
	B) Deferred Tax							
VII)	<b>PROFIT FROM CONTINUING OPERATIONS (V-VI)</b>		<b>-11.96</b>	<b>(8.20)</b>	<b>15.56</b>	<b>(12.62)</b>	<b>7.70</b>	<b>16.41</b>
VIII)	<b>DISCONTINUED OPERATIONS</b>							
IX)	Profit/(Loss) from discontinuing operations							
X)	Tax expenses of discontinuing operations							
XI)	Profitfrom discontinuing operations (After Tax)(IX+X)							
XII)	Profit/(loss) for the period (VII+XI)		<b>-11.96</b>	<b>(8.20)</b>	<b>15.56</b>	<b>(12.62)</b>	<b>7.70</b>	<b>16.41</b>
XIII)	Other Comprehensive Income A							
	A (i) Items that will not be reclassified to profit or loss							
	(ii) Income tax relating to items that will not be reclassified to profit or loss							
	B (i) Items that will be reclassified to profit or loss							
	(ii) Income tax relating to items that will be reclassified to profit or loss							
XIV)	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)(XII+XIII)		<b>-11.96</b>	<b>(8.20)</b>	<b>15.56</b>	<b>(12.62)</b>	<b>7.70</b>	<b>16.41</b>
XV)	Earnings per Equity Share:							
	Earnings per equity share (for continuing operation): (1) Basic		<b>0.00</b>	<b>0.00</b>	<b>0.15</b>	<b>-</b>	<b>-</b>	<b>0.16</b>
	(2) Diluted							

	Earnings per equity share (for discontinued operation):					
XVI	(1) Basic	(2) Diluted			-	-
	Earnings per equity share (for discontinued & continuing operations)	(1) Basic				
XVII	(2) Diluted		0.00	0.00	0.15	-
					-	0.16

DATE : 14-02-2023  
PLACE : PANCHKULA

Ankit Kothari  
(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 14.02.2023
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, Hind Floor, City Tower, Model Town, Ludhiana-02

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

Email: [contact.dspludhiana@gmail.com](mailto: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 period ended 31<sup>st</sup> December, 2022

We have reviewed the accompanying statement of unaudited financial results of CHD CHEMICALS LIMITED for the period ended 31<sup>st</sup> December, 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.

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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited



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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: 14<sup>th</sup> February 2023

Place: Chandigarh

For. D S P & ASSOCIATES

Chartered Accountants



SIDHARTH GUPTA

PARTNER

M. NO. 541066

Firm Registration No.-06719N

UDIN: 23541066BGZHYJ5704