

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

14.11.2023

To

Listing department
BSE LIMITED
P.J. Towers, Dalal street
Fort, Mumbai 400001

Scrip Code: 539800

Subject: Outcome of Board Meeting dated 14.11.2023

Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e. 14th November, 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 half year ended 30th September, 2023.

Copies of unaudited financial results along with Limited Review report are enclosed herewith.

Board Meeting Commenced at 4:00 P.M. at the Corporate Office of the Company and concluded at 6.20 P.M.

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

Thanking You
Your's Faithfully

For CHD CHEMICALS LIMITED

Ankit

Kothari

Ankit Kothari
director

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CHD CHEMICALS LTD.
BALANCE SHEET AS AT 30.09.2023

	Particulars	30th sep 2023
A	ASSETS	
1	Non-current assets	
	(a) Property, Plant and Equipment	77.42
	(b) Capital work-in-progress	-
	(c) Financial Assets:	
	(i) Investments	-
	(ii) Loans & Advances	0.00
	(d) Other non-current assets	2.63
	Total Non Current Assets(A1)	80.05
2	Current assets	
	(a) Inventories	569.06
	(b) Financial Assets	
	(i) Trade receivables	1771.85
	(ii) Cash and cash equivalents	58.33
	(iii) Loans & Advances	34.28
	(d) Other current assets	84.11
	Total Current Assets(A2)	2517.63
	Total Assets(A1+A2)	2597.68
B	EQUITY AND LIABILITIES	
1	EQUITY	
	(a) Equity Share capital	1010.91
	(b) Other Equity	314.66
	Total Equity(B1)	1325.57
2	LIABILITIES	
	Non-Current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	480.42
	(b) Provisions	-
	(c) Deferred tax liabilities (Net)	-3.16
	(d) Other non-current liabilities	-
	Total Non Current Liability(B2)	477.26
3	Current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	199.42
	(ii) Trade payables	
	(a) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and	561.51
	(b) Other current liabilities	21.61
	(c) Provisions	-
	(d) Current Tax Liabilities (Net)	12.31
	Total Current Liabilities(B3)	794.85
	Total Equity and Liabilities (B1+B2+B3)	2597.68

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PLACE : PANCHKULA

Ankit kothari
(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	30th Sep 2023(Unaudited)	30th June, 2023(Unaudited)	QUARTER Ended 30th Sep 2022(Unaudited)	Half Year Ended 30th Sep 2023(UNAUDITED)	Half Year Ended 30th Sep 2022(Unaudited)	Year Ended 31st March, 2023
I)	INCOMES :							
	A) Revenue from operations	8	464.56	345.24	442.39	809.80	941.81	1907.30
	B) Other Income	9	0.99	0.93	2.67	1.92	3.42	5.20
	Total Income		465.55	346.17	445.06	811.72	945.23	1912.50
II)	EXPENSES :							
	Cost of Material Consumed		-	-	-			
	Purchase of Stock-in-Trade	10	456.70	248.99	409.17	705.69	975.77	1765.54
	Change in inventories of finished goods, work in progress and stock in trade	11	(46.00)	52.13	(4.50)	6.13	-115.60	-4.11
	Employees benefit expenses	12	9.81	9.83	13.03	19.64	25.79	49.80
	Depreciation and amortization expenses	13	7.91	5.56	5.43	13.47	10.80	21.85
	Impairment of Goodwill and other non-current assets		-	-	-			-
	Other expenses	14	9.30	16.20	11.41	25.50	21.20	33.28
	Finance cost	15	8.23	7.25	10.71	15.48	19.95	37.44
	Total expenses		445.95	339.96	445.24	785.91	937.91	1903.80
III)	Profit before exceptional items and tax (I-II)		19.60	6.21	(0.18)	25.81	7.32	8.70
IV)	Exceptional Items	16	-	-	-			
V)	PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-VI)		19.60	6.21	(0.18)	25.81	7.32	8.70
VI)	Tax Expenses		0					
	A) Current Tax		-	-	-			
	- Income Tax		7.16	2.00		9.16	3.84	3.14
	- Less : Earlier year taxes		-	-	-			-0.04
	B) Deferred Tax		(2.73)	-0.43		(3.16)		-0.95
VII)	PROFIT FROM CONTINUING OPERATIONS (V-VI)		15.17	4.64	(0.18)	19.81	3.48	6.55
VIII)	DISCONTINUED OPERATIONS		0		0			
IX)	Profit/(Loss) from discontinuing operations		-	-	-			
X)	Tax expenses of discontinuing operations		-	-	-			
			0		0			
XI)	Profit from discontinuing operations (After Tax)(IX+X)		-	-	-			
			0		0			
XII)	Profit/(loss) for the period (VII+XI)		15.17	4.64	(0.18)	19.81	3.48	6.55
XIII)	Other Comprehensive Income A		0		0			
			0		0			
			0		0			
	A (i) Items that will not be reclassified to profit or loss		0		0			
	(ii) Income tax relating to items that will not be reclassified to profit or loss		0		0			
			0		0			
	B (i) Items that will be reclassified to profit or loss		0		0			
	(ii) Income tax relating to items that will be reclassified to profit or loss		0		0			
			0		0			
			0		0			
	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other							
XIV)	Comprehensive Income for the period(XII+XIII)		15.17	4.64	(1.74)	19.81	3.48	6.55

		-				
		-				
XV)	Earnings per Equity Share:					
	Earnings per equity share (for continuing operation):					
	(1) Basic					
	(2) Diluted	0.01	0.05	0.20	0.00	0.06
		0				
	Earnings per equity share (for discontinued operation):					
	(1) Basic					
XVI	(2) Diluted	0				
		0				
	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic					
XVII	(2) Diluted	0.01	0.05	0.20	0.00	0.06

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Ankit Kothari
(Director)

CHD CHEMICALS LIMITED
STATEMENT OF CASH FLOW AS ON 30 SEPT,2023

	for the half year ended 30.09.2023	
A	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	
	Net Profit Before Tax as per Profit and Loss Account	25.8
	Adjusted for:	
	Loss/(Profit) on sale of Fixed Assets	
	Depreciation and amortization expenses	13.47
	Interest/Dividend Income	(1.92)
	Interest Expense	15.48
	Operating Profit before working capital changes	52.83
	Adjusted for:	
	Decrease/(increase) in Trade Receivables	98.23
	Decrease/(increase) in Inventories	6.13
	Decrease/(increase) in Loans & advances	(10.10)
	Decrease/(increase) in other current assets	(48.74)
	(Decrease)/increase in Trade Payables	136.97
	(Decrease)/increase in Other Current Liabilities & Provisions	(5.20)
		177.29
		230.12
	Cash generated from Operations	
	Income Tax Paid(Net)	(9.16)
	Net Cash from Operating Activities	220.96
B	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>	
	Purchase of Fixed Assets	-0.93
	Proceeds from sale of Fixed assets	
	Purchase of Investments	
	Increased in non current Assets	
	Decrease (Increase) in Long Term Loans & Advances	1.92
	Interest/Dividend received	
	Net Cash (Used in) Investing Activities	0.99
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>	
	Increase / (Repayment) of Long Term Borrowings	(149.45)
	Proceeds from Short Term Borrowings(Net)	(69.06)
	Proceeds from Issue of share capital	
	Dividend Paid	
	Dividend Tax	
	Interest Paid	15.48
	Net Cash (Used in) From Financing activities	233.99
	Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	(12.04)
	Cash & Cash equivalents at beginning of the period	61.21
	Cash & Cash equivalents at end of the period	49.17

Ankit
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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 on 14-11-2023
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, 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, 2023.

We have reviewed the accompanying statement of unaudited financial results of CHD CHEMICALS LIMITED for the quarter ended 30th SEPTEMBER, 2023. 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.



D S P & ASSOCIATES

CHARTERED ACCOUNTANTS

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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: 14th NOVEMBER, 2023

Place: Chandigarh

For. D S P & ASSOCIATES
Chartered Accountants

SIDHARTH GUPTA Digitally signed
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SIDHARTH GUPTA
PARTNER
M. NO. 541066
Firm Registration No.-06791N

UDIN: **23541066BGZHYX2097**