

**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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**12-08-2025**

To

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

**Scrip Code: 539800**

**Subject: Outcome of Board Meeting dated 12.08.2025**

Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e 12<sup>th</sup> Auguts, 2025 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 ended 30<sup>th</sup> June 2025

Copies of audited financial results along with Audit report are enclosed herewith.

Meeting Commence at 1:00 pm and ended at 8.30pm  
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.

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

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STATEMENT OF PROFIT & LOSS FOR PERIOD ENDING ON 30.06.2025

S.NO.	PARTICULARS	NOTE	Quarter Ended		Year Ended	
			30th June 2025		31st March 2025	
			Audited	unaudited	Audited	Audited
I)	<b>INCOMES :</b>					
	A) Revenue from operations	8	126.89	143.68	151.73	688.45
	B) Other Income	9	7.90	18.32	0.99	21.34
	<b>Total Income</b>		<b>134.79</b>	<b>162.00</b>	<b>152.72</b>	<b>709.79</b>
II)	<b>EXPENSES :</b>					
	Cost of Material Consumed					
	Purchase of Stock-in-Trade	10	104.41	160.09	88.58	561.65
	Change in inventories of finished goods, work in progress and stock in trade	11	25.77	-34.00	59.54	49.54
	Employees benefit expenses	12	3.45	6.20	8.76	32.76
	Depreciation and amortization expenses	13	4.56	4.46	5.58	18.85
	Impairment of Goodwill and other non-current assets			-		-
	Other expenses	14	9.36	8.33	10.20	42.40
	Finance cost	15	2.67	9.70	6.00	24.69
	<b>Total expenses</b>		<b>150.22</b>	<b>154.78</b>	<b>178.66</b>	<b>729.89</b>
III)	<b>Profit before exceptional items and tax (I-II)</b>		<b>-15.43</b>	<b>7.22</b>	<b>-25.94</b>	<b>-20.10</b>
IV)	Exceptional items	16				0.00
V)	<b>PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-IV)</b>		<b>-15.43</b>	<b>7.22</b>	<b>-25.94</b>	<b>-20.10</b>
VI)	Tax Expenses					
	A) Current Tax					
	- Income Tax					
	- Less : Earlier year taxes			0.93		0.93
	B) Deferred Tax			-0.28	15.68	-1.39
VII)	<b>PROFIT FROM CONTINUING OPERATIONS (V-VI)</b>		<b>-15.43</b>	<b>6.57</b>	<b>-41.62</b>	<b>-19.64</b>
VIII)	<b>DISCONTINUED OPERATIONS</b>					
IX)	Profit/(Loss) from discontinuing operations					
X)	Tax expenses of discontinuing operations					
XI)	Profit from discontinuing operations (After Tax)(IX+X)					
XII)	Profit/(loss) for the period (VII+XI)		<b>-15.43</b>	<b>6.57</b>	<b>-41.62</b>	<b>-19.64</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					
	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)(XII+XIII)					
XIV)	Comprehensive Income for the period(XII+XIII)		<b>-15.43</b>	<b>6.57</b>	<b>-41.62</b>	<b>-19.64</b>

XV)	Earnings per Equity Share:				
	Earnings per equity share (for continuing operation): (1)				
	Basic	-0.15	0.06	-0.41	-0.19
	(2) Diluted	-0.15	0.06	-0.41	-0.19
	Earnings per equity share (for discontinued operation):				
XVI	(1) Basic				
	(2) Diluted				
	Earnings per equity share(for discontinued & continuing operations)				
XVII	(1) Basic	0.00	0.06	0.00	-0.19
	(2) Diluted				

DATE : 12-08-2025  
PLACE : PANCHKULA

MEHTAB SINGH  
(Managing 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 12-08-2025
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, IIInd Floor, City Tower, Model Town, Ludhiana-02

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

Email: [contact.dspludhiana@gmail.com](mailto:contact.dspludhiana@gmail.com)

### **INDEPENDENT AUDITOR'S REVIEW REPORT TO THE BOARD OF DIRECTORS OF CHD CHEMICALS LIMITED Report on the Review of Standalone Unaudited Financial Results**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **CHD Chemicals Limited** (the "Company") for the quarter ended **30 June 2025** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations, 2015"), as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

#### **Scope of Review**

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

#### **Emphasis of Matter**

We draw attention to **Note 13 – Trade Receivables**, **Note 11 – Loans & Advances**, and **Note 8 – Trade Payables** to the Statement, which describe that the Company's financial statements include:

- Long-standing trade receivables amounting to ₹ 1240.83 lakhs, outstanding for extended periods beyond 1 year.
- Long-standing loans & advances amounting to ₹ 16.08lakhs, pending recovery.
- Certain trade payables amounting to ₹ 25.58 lakhs, remaining unpaid for extended periods beyond.

As represented by management, these balances are considered good and recoverable / payable in the ordinary course of business, and no provision for doubtful debts or write-back of liabilities has been made in these financial results. Our conclusion is not modified in respect of this matter.



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### Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI LODR Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DSP & Associates**

Chartered Accountants

Firm Registration No. 006791N

**SIDHARTH** Digitally signed by  
SIDHARTH GUPTA  
**GUPTA** Date: 2025.08.12  
20:11:30 +05'30'

**Sidharth Gupta**

Partner

Membership No. 541066

UDIN: 25541066BMULFV3079

Place: Chandigarh

Date: 12<sup>th</sup> Aug 2025