

CHD CHEMICALS LIMITED
CIN NO L24232CH2012PLC034188

Corp Office: Plot NO 331, Industrial Area, Phase II, Panchkula-134113

13-11-2025

To

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

Scrip Code: 539800

Subject: Outcome of Board Meeting dated 13.11.2025

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, 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 and half year ended 30th September, 2025
Copies of unaudited financial results along with Limited review 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



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

**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 Sep 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 Rs. 1186.27 lakhs, outstanding for extended periods beyond 1 year.
- Long-standing loans & advances amounting to Rs. 16.08 lakhs, pending recovery.
- Certain trade payables amounting to Rs. 25.52 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 opinion is not modified in respect of this matter.

Also, we would like to draw attention on the revenue of the company which has declined in this quarter sharply but management has represented us and holds strong opinion that it shall improve as they are working on this aspect. Our opinion is not modified in respect of this matter.



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

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 Gupta
Partner

Membership No. 541066

UDIN: 25541066BMVLF23723



Place: Chandigarh

Date: 13th Nov 2025

CHD CHEMICALS LTD.
BALANCE SHEET AS AT 30.09.2025

| | Particulars | 30th sep 2025 |
|----------|--|----------------------|
| A | ASSETS | |
| 1 | Non-current assets | |
| | (a) Property, Plant and Equipment | 68.38 |
| | (b) Deferred Tax Assets | 5.69 |
| | (c) Financial Assets: | |
| | (i) Investments | - |
| | (ii) Loans & Advances | 0.00 |
| | (d) Other non-current assets | 0.05 |
| | Total Non Current Assets(A1) | 74.12 |
| 2 | Current assets | |
| | (a) Inventories | 317.36 |
| | (b) Financial Assets | |
| | (i) Trade receivables | 1509.94 |
| | (ii) Cash and cash equivalents | 49.21 |
| | (iii) Loans & Advances | 18.51 |
| | (d) Other current assets | 32.95 |
| | Total Current Assets(A2) | 1927.97 |
| | Total Assets(A1+A2) | 2002.09 |
| B | EQUITY AND LIABILITIES | |
| 1 | EQUITY | |
| | (a) Equity Share capital | 1010.91 |
| | (b) Other Equity | 280.45 |
| | Total Equity(B1) | 1291.36 |
| 2 | LIABILITIES | |
| | Non-Current liabilities | |
| | (a) Financial Liabilities | |
| | (i) Borrowings | 484.95 |
| | (b) Provisions | - |
| | (c) Deferred tax liabilities (Net) | - |
| | (d) Other non-current liabilities | - |
| | Total Non Current Liability(B2) | 484.95 |
| 3 | Current liabilities | |
| | (a) Financial Liabilities | |
| | (i) Borrowings | 111.97 |
| | (ii) Trade payables | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | |
| | (B) Total outstanding dues of creditors other than micro enterprises and | 93.27 |
| | (b) Other current liabilities | 20.54 |
| | (c) Provisions | |
| | (d) Current Tax Liabilities (Net) | |
| | Total Current Liabilities(B3) | 225.78 |
| | Total Equity and Liabilities (B1+B2+B3) | 2002.09 |

DATE : 13.11.2025
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 2025(Unaudited) | 30th Jun 2025Unaudited) | 30th Sep 2024(Unaudited) | 30th Sep2025(unau dited) | 30th Sep2024(unau dited) | 31st .March,2025 |
| I) | INCOMES : | | | | | | | |
| | A) Revenue from operations | 8 | 113.04 | 126.89 | 205.96 | 239.94 | 357.69 | 688.45 |
| | B) Other Income | 9 | 3.43 | 7.90 | 1.01 | 11.33 | 2.00 | 21.34 |
| | Total Income | | 116.48 | 134.79 | 206.97 | 251.27 | 359.69 | 709.79 |
| II) | EXPENSES : | | | | - | | | |
| | Cost of Material Consumed | | | | | | | |
| | Purchase of Stock-in-Trade | 10 | 78.80 | 104.41 | 116.03 | 183.21 | 204.61 | 561.65 |
| | Change in inventories of finished goods,work in progress and stock in trade | 11 | 26.00 | 25.77 | (59.54) | 51.77 | - | 49.54 |
| | Employees benefit expenses | 12 | 3.02 | 3.45 | 104.78 | 6.47 | 113.54 | 32.76 |
| | Depreciation and amortization expenses | 13 | 4.69 | 4.56 | 12.21 | 9.25 | 17.79 | 18.85 |
| | Impairment of Goodwill and other non-current assets | - | | | 10.36 | - | 10.36 | - |
| | Other expenses | 14 | 5.70 | 9.36 | 1.36 | 15.06 | 11.56 | 42.40 |
| | Finance cost | 15 | 3.43 | 2.67 | 21.12 | 6.10 | 27.12 | 24.69 |
| | Total expenses | | 121.64 | 150.22 | 206.32 | 271.86 | 384.98 | 729.89 |
| III) | Profit before exceptional items and tax (I-II) | | (5.16) | -15.43 | 0.65 | -20.59 | -25.29 | -20.10 |
| IV) | Exceptional items | 16 | | | - | - | - | 0.00 |
| V) | PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-VI) | | (5.16) | -15.43 | 0.65 | -20.59 | -25.29 | -20.10 |
| VI) | Tax Expenses | | | | | | | |
| | A) Current Tax | | | | | - | - | |
| | - Income Tax | | | | | - | - | |
| | - Less : Earlier year taxes | | | | | | | 0.93 |
| | B) Deferred Tax | ; | | | (16.91) | - | -1.23 | -1.39 |
| VII) | PROFIT FROM CONTINUING OPERATIONS (V-VI) | | (5.16) | -15.43 | 17.57 | -20.59 | -24.05 | -19.64 |
| 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) | | (5.16) | -15.43 | 17.57 | (20.59) | (24.05) | -19.64 |
| 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) | | (5.16) | -15.43 | 17.57 | (20.59) | (24.05) | -19.64 |
| XIV) | Comprehensive Income for the period(XII+XIII) | | (5.16) | -15.43 | 17.57 | (20.59) | (24.05) | -19.64 |

| | | | | | | | | |
|------|--|--------|-------|-------|--------|--------|-------|--|
| | | | | | - | | | |
| | | | | | - | | | |
| XV) | Earnings per Equity Share: | | | | | | | |
| | Earnings per equity share (for continuing operation): | | | | | | | |
| | (1) Basic | | | | | | | |
| | (2) Diluted | (0.05) | -0.15 | 1.73 | -0.20 | -0.24 | -0.19 | |
| | | -0.05 | -0.15 | 1.73 | -0.20 | -0.24 | -0.19 | |
| | Earnings per equity share (for discontinued operation): | | | | | | | |
| | (1) Basic | | | | | | | |
| XVI | (2) Diluted | | | 0 | 0 | 0 | 0 | |
| | | | | 0 | 0 | 0 | 0 | |
| | Earnings per equity share (for discontinued & continuing operations) | | | | | | | |
| | (1) Basic | | | | | | | |
| XVII | (2) Diluted | (0.05) | 0.00 | 17.57 | (0.20) | (0.24) | -0.19 | |

DATE : 13.11.2025
PLACE : PANCHKULA

Mehtab Singh
(Director)

| Particulars | FOR THE YEAR ENDED 30.09.2025 | | FOR THE YEAR ENDED 31.03.2025 | |
|---|----------------------------------|---------|-------------------------------------|----------|
| I) Cash Flows from Operating Activities | | | | |
| Net Profit before tax and extraordinary items | (20.59) | | 34.70 | |
| Adjustments for: | | | | |
| Depreciation | 9.25 | | 22.34 | |
| Misc Expenditure W/off | - | | - | |
| (Profit)/Loss on Sale of Fixed Assets | (0.04) | | - | |
| Interest Paid | 6.10 | | 27.87 | |
| Interest Income | (1.99) | | (3.91) | |
| Income Tax Previous Years Adjustment | - | (7.27) | (0.15) | 80.85 |
| Operating profit before working capital changes | | (7.27) | | 80.85 |
| Adjustments for: | | | | |
| Decrease/(-) Increase in trade and other receivables | 29.11 | | 152.26 | |
| Decrease/(-) Increase in inventories | 51.77 | | 156.53 | |
| Increase/(-) Decrease in trade payables | (34.13) | | (144.22) | |
| Increase/(-) Decrease in other current liabilities | (1.34) | | 10.83 | |
| Increase/(-) Decrease in Short Term Provisions | - | | 7.25583291 | |
| Decrease/(-) Increase in Other Current Assets | (0.29) | | 7.50 | |
| Decrease/(-) Increase in Short Term Loan & Advances | 58.32 | 103.44 | 8.62 | 198.76 |
| Cash generation from operation | | 96.17 | | 279.61 |
| Income Taxes paid | - | - | - | (10.40) |
| Net cash from/used in Operating Activities (A) | | 96.17 | | 269.21 |
| II) CASH FLOW FROM/USED IN INVESTING ACTIVITIES | | | | |
| (2) MAT CREDIT | | | | |
| Purchase of fixed assets | (26.82) | | (0.93) | |
| (2) Deferred tax Liabilities/(Assets) (including capital work in progress) | | | | |
| Sale of Fixed Assets | - | | - | |
| Interest Received | 1.99 | | 3.91 | |
| Increase (Decrease) in Long Term Advances | - | (24.83) | - | 2.98 |
| Net cash from/used in Investing Activities (B) | | (24.83) | | 2.98 |
| III) CASH FLOW FROM/USED IN FINANCING ACTIVITIES | | | | |
| Net Proceeds from share application money/Share Capital | - | | - | |
| Repayment of Long Term Borrowings | (1.57) | | (150.85) | |
| Proceeds from term loans from banks and others (net) | | | | |
| Proceeds from working capital borrowings from banks | (65.07) | | (99.53) | |
| Dividend Paid | | | | |
| Interest paid | (6.10) | (72.74) | (27.87) | (278.25) |
| Net cash from/used Financing Activities (C) | | (72.74) | | (278.25) |
| Net Increase in Cash and Cash Equivalents (A + B + C) | - | (1.40) | - | (6.06) |
| Opening Cash and Cash Equivalents | | 50.57 | | 61.21 |
| Closing Cash and Cash Equivalents | | 49.17 | | 55.15 |
| IV) CASH AND CASH EQUIVALENTS COMPRISE OF | | | | |
| Cash in hand | 2.87 | | 9.17 | |
| Balances with Bank | 1.01 | | 0.65 | |
| In Current Accounts | - | | - | |
| Total | | 3.88 | | 9.82 |

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 13-11-2025
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.