

R K Deepak & Co.

Chartered Accountants

#3232, Sector 15-D, Chandigarh 160015

E-mail: asimjain@gmail.com

Auditor's Report on Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of **CHD CHEMICALS LIMITED**

We have audited the half yearly financial results of **CHD CHEMICALS LIMITED** for the half year ended **31/03/2019** and the year to date results for the period **01/04/2018 to 31/03/2019**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

1. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
2. give a true and fair view of the net profit/ loss and other financial information for the half yearly ended 31/03/2019 as well as the year to date results for the period from 01/04/2018 to 31/03/2019.

For R K Deepak & Co
Chartered Accountants
Firm Registration No: 003145N


Asim Jain
Partner
M No. 089331



Chandigarh
30.05.2019.



CHD CHEMICALS LIMITED

Formerly Known As: CHD CHEMICALS PVT. LTD.
Deals in : Dyes & Chemicals for Textile Industries

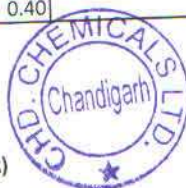
Regd. Office: Plot No. 45, 1st Floor, Industrial Area, Phase-I, Chandigarh-160002

Corporate Office:
Plot No. 331, Industrial Area,
Phase-2, Panchkula-134113
Haryana

CHD CHEMICALS LTD.

STATEMENT OF PROFIT & LOSS

S.NO.	PARTICULARS	HALF YEAR ENDED			FOR THE	FOR THE YEAR
		31.03.2019	30.09.2018	31.03.2018	YEAR ENDED	ENDED
		(AUDITED)	(UNAUDITED)	(AUDITED)	31.03.2019 (AUDITED)	31.03.2018 (AUDITED)
I)	INCOMES :					
	A) Revenue from operations	4708.59	2922.05	1860.42	7630.64	3507.25
	B) Other Income	2.77	1.60	65.03	4.37	74.32
	Total Revenue	4711.36	2923.65	1925.45	7635.01	3581.57
II)	EXPENDITURES :					
	A) Cost of Purchases	4502.70	2958.13	1717.03	7460.83	3040.31
	B Change in inventories of finished goods, work in progress and stock in trade	-47.83	-235.55	7.23	-283.38	156.88
	C) Employees benefit expenses	44.16	40.63	35.54	84.79	68.75
	D) Finance cost	24.22	10.78	20.25	35.00	35.25
	E) Depreciation and amortization expenses	14.54	14.73	13.04	29.27	21.83
	F) Other expenses	118.33	101.07	92.98	219.40	189.28
	Total expenses	4656.11	2889.80	1886.07	7,545.91	3,512.30
III)	Profit before exceptional and extraordinary items and tax (I-II)	55.25	33.85	39.38	89.10	69.27
IV)	Exceptional items	0.00	0.00	0.00	0.00	0.14
V)	Profit before extraordinary items and tax (III+IV)	55.25	33.85	39.38	89.10	69.41
VI)	Extraordinary items	0.00		0.00	0.00	0.00
VII)	PROFIT BEFORE TAX (V-VI)	55.25	33.85	39.38	89.10	69.41
VIII)	Tax Expenses					
	A) Current Tax					
	- Income Tax	14.48	8.99	7.95	23.47	17.25
	- Less : Earlier year taxes	0.08	0.00	0.08	0.08	0.08
	B) Deferred Tax	-0.19	-0.17	0.53	-0.36	0.52
IX)	Profit (Loss) for the period from continuing operations(VII-VIII)	40.88	25.02	30.82	65.99	51.56
X)	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XI)	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XII)	Profit/(Loss) from discontinuing operations (after Tax) (X - XI)	0.00	0.00	0.00	0.00	0.00
XIII)	Profit (Loss) for the period (IX +XII)	40.88	25.02	30.82	65.99	51.56
XIV)	Earnings per Equity Share:					
	A) Basic	0.40	0.25	0.35	0.65	0.58
	(b) Diluted	0.40	0.25	0.35	0.65	0.58





CHD CHEMICALS LIMITED

Deals in : Dyes & Chemicals for Textile Industries

Corp. Office : Plot No. 331, Industrial Area, Phase-II, Panchkula-134113
 Regd. Office: Plot No. 45, 1st Floor, Industrial Area, Phase-I, Chandigarh-160002

CHD CHEMICALS LTD.

BALANCE SHEET FOR THE YEAR ENDED 31.03.2019

AMOUNT IN LAKH

S.NO.	PARTICULARS	As at 31 March,2019	As at 31 March,2018
I.	EQUITY AND LIABILITIES		
1)	SHAREHOLDERS' FUNDS		
	A) Share Capital	1010.91	885.61
	B) Reserves and surplus	226.86	160.86
	C) Money Received against Share Warrants	0.00	31.33
	Sub-Total	1237.77	1077.80
	SHARE APPLICATION MONEY PENDING ALLOTMENT	0.00	0.00
2)			
3)	NON CURRENT LIABILITIES		
	A) Long Term Borrowings	36.85	58.90
	B) Deferred tax Liabilities	1.39	1.75
	C) Other Long Term Liabilities	98.00	151.79
	D) Long Term Provisions	0.00	0.00
	Sub-Total	136.24	212.44
4)	CURRENT LIABILITIES		
	A) Short term borrowings	249.20	22.08
	B) Trade payables	0.00	0.00
	(a) Total Outstanding due of Micro enterprises and Small Enterprises	0.00	0.00
	(b) Total Outstanding due of creditors other than Micro enterprises and Small Enterprises	1845.18	910.48
	C) Other Current Liabilities	105.44	59.93
	D) Short term provisions	23.47	17.25
	Sub-Total	2223.29	1009.74
	Grand Total	3597.30	2299.98
II.	ASSETS		
1)	NON CURRENT ASSETS		
	A) FIXED ASSETS :		
	i) Tangible assets	121.65	142.11
	ii) Intangible assets	0.00	0.00
	Sub-Total	121.65	142.11
	B) Non-current Investment	0.00	0.00
	C) Deferred tax assets (net)	0.00	0.00
	D) Long term loan and advances	14.35	17.80
	E) Other non-current assets	8.94	16.50
	Sub-Total	23.29	34.30
2)	CURRENT ASSETS		
	A) Current investment	0.00	0.00
	B) Inventories	446.56	163.18
	C) Trade receivables	2897.54	1775.95
	D) Cash and cash equivalents	53.04	124.77
	E) Short-term loans and advances	8.52	9.47
	F) Other currents assets	46.70	50.20
	Sub-Total	3452.36	2123.57
	Grand Total	3597.30	2299.98

DATE : 30.05.2019
 PLACE : PANCHKULA


 Divya Kothari
 (MANAGING DIRECTOR)





Notes:

1. The above audited Financial results have been reviewed by the Audit committee in their meeting on 29.05.2019 and approved by board of Directors in their meeting held on 30.05.2019
2. There are no investor complaints received/pending as on 31.03.2019.
3. Figures of previous period/ year have been regrouped/ recast wherever necessary, in order to make them comparable.

FOR CHD CHEMICALS LIMITED

DATE : 30.05.2019
PLACE : PANCHKULA


DIVYA KOTHARI
MANAGING DIRECTOR
(DIN NO: 03592047)



CIN NO.: L24232CH2012PLC034188



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Mobile: 93166-08777

E-Mail: info@ccichd.com

Website: www.chdchemicalsltd.com

CHD CHEMICALS LIMITED

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Haryana

DECLARATION

It is hereby declared and confirmed that, the Statutory Auditors of the company, M/s R K Deepak & Co. Chartered Accountants (FRN No : 003145N) have issued an Audit Report with unmodified opinion on Standalone Audited Financial Results for the half year ended on 31/03/2019 and year to date results for the period 01/04/2018 to 31/03/2019.

This declaration is furnished pursuant to the second proviso to clause (d) of Sub Regulation (3) of regulation 33 of SEBI (Listing Obligation & Disclosures Requirements), Regulation, 2015 notified on 27th May 2016.

For CHD CHEMICALS LIMITED


Divya Kothari
Managing Director



CHD CHEMICALS LTD

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2019

Particulars	31.03.2019	31.03.2018
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before taxes	8910832	6941134
Adjustment for:		
Add: Depreciation & Amortisation	2926731	2182715
Add: Interest & Finance Charges	3500134	3525584
Operating Profit before Working capital changes	15337697	12649432
Adjustments for:		
Decrease (Increase) in Trade & Other Receivables	-112159758	3872085
Decrease (Increase) in Short Term Loans & Advances	94317	-18951
Decrease (Increase) in Inventories	-28338333	15687600
Decrease (Increase) in Other Current Assets	351923	-2740007
Increase (Decrease) in Trade Payables	93469573	-22811565
Increase (Decrease) in Other Current Liabilities & Provisions	4550021	1991698
Net Changes in Working Capital	-42032258	-4019140
Cash Generated from Operations	-26694561	8630292
Taxes	1724769	1641790
Net Cash Flow from Operating Activities (A)	-28419330	6988502
CASH FLOW FROM INVESTING ACTIVITIES		
Sale /(Purchase) of Fixed Assets	-125426	-10698922
Decrease (Increase) in Investments	-	-
Decrease (Increase) in Other Non Current Assets	0	0
Net Cash Flow from Investing Activities (B)	-125426	-10698922
CASH FLOW FROM FINANCING ACTIVITIES		
Issue of share capital and Proceeds / (Refund) from Share Application	9397500	18015000
Interest & Finance Charges	-3500134	-3525584
Increase / (Repayment) of Long Term Borrowings	-2204752	4429518
Increase / (Repayment) of Short Term Borrowings	22712644	-22247457
Decrease (Increase) in Long Term Loans & Advances	345198	15178807
Decrease (Increase) in Long Term Liabilities	-5378807	0
Dividend Payments including DDT	0	-923032
Net Cash Flow from Financing Activities (C)	21371650	10927253
Net Increase / (Decrease) in Cash & Cash Equivalents	-7173107	7216834
Cash and cash equivalents at the beginning of the year / Period	12477109	5260275
Cash and cash equivalents at the end of the year/ Period	5304002	12477109

