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

29.05.2024 To

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

Scrip Code: 539800

Subject: Outcome of Board Meeting dated 29.05.2024 Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e 29th May, 2024 have discuss the following matters:

 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 audited Financial Results for the quarter and year ended 31st March, 2024

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

Meeting Commence at 1:00 pm and ended at 09.00 pM 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. BALANCE SHEET ON 31.03.2024

		as at	as at
S.NO.	PARTICULARS	31st March, 2024	31st March, 2023
١.	ASSETS		
1)	NON CURRENT ASSETS		
-/	Property, Plant & Equipment	68.55	89.96
	Capital Work in Progress	0.00	0.00
	Goodwill	0.00	0.00
	Other Intangible Assets	0.00	0.00
	Financial Assets	0.00	0.00
	-Investments	0.00	0.00
	-Loans	0.00	0.00
	-Other Financial Assets	0.00	0.00
	Deferred Tax Assets (Net)	4.30	2.63
	Other Non-Current Assets	4.30	0.00
	Sub-Total	72.85	92.59
2)			
2)	CURRENT ASSETS	410.00	F7F 40
	Inventories	418.66	575.19
	Financial Assets	0.00	0.00
	-Investments	0.00	0.00
	-Trade Receivables	1717.82	1870.07
	-Cash & Cash Equivalents	55.15	61.21
	-Loans	15.56	24.18
	-Other Financial Assets	0.00	0.00
	Other currents assets	27.87	35.38
	Sub-Total	2,235.06	2,566.03
	TOTAL ASSETS	2,307.91	2,658.62
I.	Equity and Liabilities Equity		
	Equity Share Capital	1,010.91	1,010.91
	Other Equity	320.68	294.87
	Sub-Total	1,331.59	1,305.78
	505-1001	1,551.55	1,505.70
	Liabilities		
	Financial Liabilities		
	-Borrowings	477.47	618.35
	-Other Financial Liabilities		
		0.00	0.00
	Provisions	0.00	0.00
	Employee Benefit Obligations	0.00	0.00
	Deferred Tax Liabilities	0.00	0.00
	Government Grant	0.00	0.00
	Other Non-Current Liabilities	0.00	0.00
	Sub-Total	477.47	618.35
	Financial Liabilities		
	-Borrowings	168.95	268.48
	-Trade Payables		
	-Total outstanding dues of micro enterprises and		
	small enterprises		-
	-Total outstanding dues of creditors other than		
	micro enterprises and small enterprises	280.32	424.54
	-Other Financial Liabilities	39.19	38.33
	Provisions	10.39	3.14
	Employee Benefit Obligations	0.00	0.00
	Government Grant		
	Current Tax Liabilities		
	Other Current Liabilities		· · · · ·
	Sub-Total	498.85	734.49
	TOTAL EQUITY AND LIABILITIES	2,307.91	2,658.62

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 31.03.2024

$ \begin{array}{ c c c c c } \hline \begin{tabular}{ c c c } \hline $	S.NO.	PARTICULARS	NOTE	Quarter Ended			Year Ended	Year Ended
NACOMES : (A) Revenue from operations (B) Other income Audited Fish State State<				31st Mar 2024	31st Dec 2023	31st Mar 2023	31st .March,2024	31st .March,2023
A Revenue from operations B 4.92 still 3.87 to 22.72 still 3.8 to 23.02 still 3.9 to								
B 0.073 2.72 0.98 3.91 5.20 Total Income 428.78 386.45 327.64 1166.95 1912.50 Cot of Material Consumed -	I)	INCOMES :					•	
Total noome 422.78 366.45 327.64 1626.35 1912.50 10 EXPNS5: Cont of Material Consumed Darge in Insterial Consumed Englowes benefit express 10 279.00 308.77 330.07 1/293.46 1755.54 11 48.13 40.00 -55.88 0.00 -4.11 Englowes benefit express 13 21.08 4.71 5.60 392.26 12 177.00 300.47 15.53 30.00 -4.11 13 21.08 4.71 5.60 392.26 21.85 13 21.08 4.71 5.60 392.26 21.85 14 -11.98 8.82 4.55 22.34 392.26 10 Profit before exceptional items and tax (I-II) -		A) Revenue from operations		429.51	383.73	326.66	1623.04	1907.30
EXPENSE: Cost of Material Consumed Purchase of Stock-in-Trade Purchase of Stock			9	-				
Cost of Material Consumed 10 279.00 308.77 330.07 1239.44 Purchase of Stock-in-Tade Change in inventories of finished goods, work in progress and stock in trade 11 -48.13 62.00 -55.88 0.00 -4.11 Implying Stock-in-Tade Change in inventories of finished goods, work in progress and stock in trade 13 21.08 4.71 5.60 39.22 21.85 Implying Stock-in-Tade Depretation and amortization expenses 13 21.08 4.71 5.60 39.22 21.85 Implying interest of Goodwill and other non-current assets finance cost 14 11.98 8.82 4.75 5.74 4.74 Other expenses 14 11.98 8.82 9.78 52.73 33.28 193.08 190.80 190.80 190.80 190.80 190.80 190.80 190.90 4.81 10.40 3.14 10.40 3.14 i-Income Tax i-Income Tax -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 </td <td></td> <td>Total Income</td> <td></td> <td>428.78</td> <td>386.45</td> <td>327.64</td> <td>1626.95</td> <td>1912.50</td>		Total Income		428.78	386.45	327.64	1626.95	1912.50
Cost of Material Consumed 10 279.00 308.77 330.07 1239.44 Purchase of Stock-in-Tade Change in inventories of finished goods, work in progress and stock in trade 11 -48.13 62.00 -55.88 0.00 -4.11 Implying Stock-in-Tade Change in inventories of finished goods, work in progress and stock in trade 13 21.08 4.71 5.60 39.22 21.85 Implying Stock-in-Tade Depretation and amortization expenses 13 21.08 4.71 5.60 39.22 21.85 Implying interest of Goodwill and other non-current assets finance cost 14 11.98 8.82 4.75 5.74 4.74 Other expenses 14 11.98 8.82 9.78 52.73 33.28 193.08 190.80 190.80 190.80 190.80 190.80 190.80 190.90 4.81 10.40 3.14 10.40 3.14 i-Income Tax i-Income Tax -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 -0.00 </td <td>II)</td> <td>EXPENSES :</td> <td></td> <td></td> <td></td> <td>I</td> <td></td> <td>I</td>	II)	EXPENSES :				I		I
Image: constraint inventions of finished goods, work in progress and stock in trade Image: constraint inventions of finished goods, work in progress and stock in trade Image: constraint inventions of finished goods, work in progress and stock in trade Image: constraint inventions of finished goods, work in progress and stock in trade Image: constraint inventions of finished goods, work in progress and stock in trade Image: constraint inventions of finished goods, work in progress and stock in trade Image: constraint inventions of finished goods, work in progress and stock in trade Image: constraint inventions of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progress and stock in trade Image: constraint invention of finished goods, work in progrestint in trade Image: constraint in p	,							
ad stock in trade 11 -48.13 42.00 -55.88 0.00 4.11 Employees benefit expenses 13 212.00 9.89 10.52 11.65 34.980 Depreciation and amortization expenses 13 212.08 4.71 5.60 39.26 22.85 Impairment of Gooodwill and other non-current assets 14 -11.98 8.82 4.55 22.34 32.24 Finance cost 15 31.04 6.26 9.78 32.74 32.74 Total expenses 16 - - - 0.00 - 10) Profit before exceptional items and tax (I-II) - - 0.00 - - - - - - 0.00 -		Purchase of Stock-in-Trade	10	279.00	308.77	330.07	1293.46	1765.54
Imployees benefit expenses 12 12700 9.80 10.52 156.33 49.80 Impairment of Goodwill and other non-current assets 14 21.08 4.71 5.60 39.26 22.87 Other expenses 14 15 31.04 6.26 9.78 32.26 193.26 III) Profit before exceptional items and tax (I-II) 15 30.45 30.45 30.45 30.45 30.47 37.24 IV) Exceptional items 16 - - 0.00 - 97.00 - - 0.00 - - 0.00 - - 0.00 - - 0.00 - - - 0.00 - - - - 0.00 - - - 0.00 - - - - 0.00 - - 0.00 - - - - - - - - - 0.00 - - - - - - <		Change in inventories of finished goods, work in progress						
Depreciation and amortization expenses 13 21.08 4.71 5.60 39.26 21.85 Impairment of Gooodwill and other non-current assets Finance cost Total expenses 14 -11.98 8.82 4.56 22.34 33.24 1100 Profit before exceptional items and tax (I-II) -			11	-48.13	42.00	-55.88	0.00	-4.11
Impairment of Goodwill and other non-current assets Finance cost Total expenses 14 1198 8.82 4.56 22.34 33.24 1198 8.82 9.78 52.78 37.44 1198 8.82 9.78 52.78 37.44 1198 8.82 9.78 52.78 37.44 1198 8.82 9.78 52.78 37.44 1198 8.82 9.78 52.78 37.44 1198 8.82 9.78 37.44 30.465 30.465 30.465 30.465 30.465 30.470 32.98 1008 1008 150.208 100.00 100				127.00	9.89		156.53	49.80
Other expenses 14 1198 8.82 4.56 2.2.8 33.24 Total expenses 15 38.04.5 300.45 300.45 159.28 37.44 III) Profit before exceptional items and tax (I-II) 2.89 6.00 22.93 34.70 8.70 IV) Exceptional items 16 - - - - V) PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-V) 1 2.89 6.00 22.99 34.70 8.70 V) Tax Expenses 16 - </td <td></td> <td>Depreciation and amortization expenses</td> <td>13</td> <td>21.08</td> <td>4.71</td> <td>5.60</td> <td>39.26</td> <td>21.85</td>		Depreciation and amortization expenses	13	21.08	4.71	5.60	39.26	21.85
Image: cost 15 31.04 6.26 9.78 52.78 37.44 Vital expenses 300.45 300.45 300.45 300.45 1992.26 1993.80 III) Profit before exceptional items and tax (I-II) 2.89 6.00 22.99 34.70 8.70 VV Exceptional items 16 - - 0.00 - VV Exceptional items 16 - - 0.00 - VV VV Ourrent Tax - - - - - - income Tax -		Impairment of Gooodwill and other non-current assets			-		27.87	-
Total expenses 425.90 380.45 304.65 1592.26 1993.80 III) Profit before exceptional items and tax (I-II) 16 - - 0.00 IV) Exceptional items 16 - 0.00 - - VV VI) Tax Expenses 16 - 0.00 - - - 0.00 - - - 0.00 - - - 0.00 - - - 0.00 - - - 0.00 - - - - - 0.00 -		Other expenses	14	-11.98	8.82	4.56	22.34	33.28
III) Profit before exceptional items and tax (I-II) Image: Constraint of the profit of the period (VII-XI) Image: Constraint of the period (VII-XI) Image: Co		Finance cost	15	31.04	6.26	9.78	52.78	37.44
III) Profit before exceptional items and tax (I-II) 2.89 6.00 22.99 34.70 8.70 IV) Exceptional items 16 - - 0.00 - IV) Exceptional items 16 - 0.00 - - 0.00 - - - 0.00 -		Total expenses		425.90		304.65	1592.26	1903.80
IV) Exceptional items 16 0.00 PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-V) 2.89 6.00 22.99 34.70 8.70 VI) Tax Expenses A) Current Tax - Income Tax - Less : Earlier year taxes B) Deferred Tax 0 -<	III)	Profit before exceptional items and tax (I-II)		2.89		22.99	34.70	8.70
PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V- VI) - - - VI) Tax Expenses A) Current Tax - income	,			[
V) Vi) 2.89 6.00 22.99 34.70 8.70 Vi) Tax Expenses 0	IV)	Exceptional items	16		-		0.00	
V) Vi) 2.89 6.00 22.99 34.70 8.70 Vi) Tax Expenses 0					-			
VI) Tax Expenses A) Current Tax - - Income Tax - - Income Tax - - Less : Earlier year taxes 0.15 B) Deferred Tax - PROFIT FROM CONTINUING OPERATIONS (V-VI) 1.75 PROFIT FROM CONTINUING OPERATIONS - VIII) PROFIT FROM CONTINUING OPERATIONS VIII) DISCONTINUED OPERATIONS VIII) Profit/(Loss) form discontinuing operations X - Tax expenses of discontinuing operations - XIII Profit/(loss) for the period (VII+XI) VIII 0 XIII Other Comprehensive Income A A (i) Items that will not be reclassified to profit or loss III) Income tax relating to items that will not be reclassified to profit or loss III) Income tax relating to items that will be reclassified to profit or loss III) Income tax relating to items that will be reclassified to profit or loss III) Income tax relating to items that will be reclassified to profit or loss III) Income tax relating to items that will be reclassified to profit or loss III) Income tax relating to items that will be reclassified to profit or loss III) Income t	V)	-		2.89	6.00	22 99	34.70	8 70
A) Current Tax - Income Tax - Income Tax - 1000 Fax - 100	•)	, , ,		2.85		22.55	54.70	8.70
- Income Tax - Less : Earlier year taxes B) Deferred Tax2.19(0.95)4.8110.403.140.150.040.15-0.041.212.70-0.95-1.67-0.95VII)PROFIT FROM CONTINUING OPERATIONS (V-VI)1.754.2519.1725.816.55VIII)DISCONTINUED OPERATIONS Tax expenses of discontinuing operations Tax expenses of discontinuing operationsXIProfit/(Loss) from discontinuing operations (After Tax)(IX+X)XIIIProfit/(loss) for the period (VII+XI)1.754.2519.1725.816.556.55XIIIOther Comprehensive Income A0-0XIIIOther Comprehensive Income A00-0XIIIOther Comprehensive Income A000	VI)	Tax Expenses			-			
- Less : Earlier year taxes 0.15 - -0.04 0.15 -0.04 B) Deferred Tax -1.21 2.70 -0.95 -1.67 -0.95 VIII) PROFIT FROM CONTINUING OPERATIONS - <t< td=""><td></td><td>A) Current Tax</td><td></td><td></td><td>-</td><td></td><td></td><td></td></t<>		A) Current Tax			-			
B) Deferred Tax -1.21 2.70 -0.95 -1.67 -0.95 VIII) PROFIT FROM CONTINUING OPERATIONS (V-VI) 1.75 4.25 19.17 25.81 6.55 VIII) DISCONTINUED OPERATIONS - <td></td> <td></td> <td></td> <td>2.19</td> <td>(0.95)</td> <td>4.81</td> <td>10.40</td> <td>3.14</td>				2.19	(0.95)	4.81	10.40	3.14
VIII PROFIT FROM CONTINUING OPERATIONS (V-VI) 1.75 4.25 19.17 25.81 6.55 VIIII DISCONTINUED OPERATIONS 0 0 0 0 IX Profit/(Loss) from discontinuing operations - 0 0 XI Profit/(Loss) for discontinuing operations (After Tax)(IX+X) - 0 0 XIII Profit/(loss) for the period (VII+XI) 1.75 4.25 19.17 25.81 6.55 XIII Other Comprehensive Income A 0 0 0 0 0 XIII Other Comprehensive Income A 0 0 0 0 0 B (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 (ii) Income tax relating to items that will be reclassified to profit or loss 0 0 0 Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other 0 0 0 0				0.15	-	-0.04	0.15	-0.04
VIII) PROFIT FROM CONTINUING OPERATIONS (V-VI) 1.75 4.25 19.17 25.81 6.55 VIII) DISCONTINUED OPERATIONS -		B) Deferred Tax		-1.21		-0.95	-1.67	-0.95
VIIII) DISCONTINUED OPERATIONS - <td< td=""><td>VII)</td><td>PROFIT FROM CONTINUING OPERATIONS (V-VI)</td><td></td><td>1.75</td><td></td><td>19.17</td><td>25.81</td><td>6.55</td></td<>	VII)	PROFIT FROM CONTINUING OPERATIONS (V-VI)		1.75		19.17	25.81	6.55
IX Profit/(Loss) from discontinuing operations - XI Profit/from discontinuing operations (After Tax)(IX+X) - VII Profit/(Loss) for the period (VII+XI) - XIII Other Comprehensive Income A 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 B (i) Items that will be reclassified to profit or loss 0 0 0 Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other 0 0 0					0			
X Tax expenses of discontinuing operations 0 XI Profitfrom discontinuing operations (After Tax)(IX+X) 0 XII Profit/(loss) for the period (VII+XI) 1.75 4.25 19.17 25.81 6.55 XIII Other Comprehensive Income A 0 0 0 0 0 XIII Other Comprehensive Income A 0 <t< td=""><td>,</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></t<>	,				-			
XI Profitfrom discontinuing operations (After Tax)(IX+X) -					-			
XI Profitfrom discontinuing operations (After Tax)(IX+X) - - 0 XII Profit/(loss) for the period (VII+XI) 1.75 4.25 19.17 25.81 6.55 XIII Other Comprehensive Income A 0 0 0 0 0 XIII Other Comprehensive Income A 0 <td>х</td> <td>lax expenses of discontinuing operations</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>	х	lax expenses of discontinuing operations			-			
XII Profit/(loss) for the period (VII+XI) 1.75 4.25 19.17 25.81 6.55 XIII Other Comprehensive Income A 0 0 0 0 0 XIII Other Comprehensive Income A 0					Ŭ		1	
XIII Other Comprehensive Income A 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 B (i) Items that will be reclassified to profit or loss 0 0 B (i) Items that will be reclassified to profit or loss 0 0 Total Comprehensive Income for the period 0 0 Total Comprehensive Income for the period 0 0	XI	Profitfrom discontinuing operations (After Tax)(IX+X)			-			
XIII Other Comprehensive Income A 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 B (i) Items that will be reclassified to profit or loss 0 0 B (i) Items that will be reclassified to profit or loss 0 0 Total Comprehensive Income for the period 0 0 Total Comprehensive Income for the period 0 0				F	0	10.17		
XIII Other Comprehensive Income A 0 A (i) Items that will not be reclassified to profit or loss 0 (ii) Income tax relating to items that will not be reclassified to profit or loss 0 B (i) Items that will be reclassified to profit or loss 0 B (i) Items that will be reclassified to profit or loss 0 Total Comprehensive Income for the period 0 XIII+XIV)(Comprising Profit (Loss) and Other 0	XII	Profit/(loss) for the period (VII+XI)		1.75		19.17	25.81	6.55
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	XIII	Other Comprehensive Income A			0			
(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					0			
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		A (i) Items that will not be reclassified to profit or loss			0			
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		(ii) Income tax relating to items that will not be reclassified						
(ii) Income tax relating to items that will be reclassified to profit or loss 0 Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other		to profit or loss			0			
(ii) Income tax relating to items that will be reclassified to profit or loss 0 Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other					0			
profit or loss 0 Total Comprehensive Income for the period 0 (XIII+XIV)(Comprising Profit (Loss) and Other 0					0			
Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other					0			
(XIII+XIV)(Comprising Profit (Loss) and Other					0			
(XIII+XIV)(Comprising Profit (Loss) and Other		Total Comprehensive Income for the period		I	0			
XIV Comprehensive Income for the period)(XII+XIII) 1.75 4.25 19.17 25.81 6.55								
	XIV	Comprehensive Income for the period)(XII+XIII)		1.75	4.25	19.17	25.81	6.55

XV)	Earnings per Equity Share:	-			
	Earnings per equity share (for continuing operation): (1)				
	Basic (2) Diluted	0.00 0.	04 0.02	0.26	0.06
		0.00 0.	04 0.02	0.26	0.06
	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	0.00 (0.	20) 0.02	0.26	0.06

DATE : 29.05.2024 PLACE : PANCHKULA MEHTAB SINGH (Director)

CHD CHEMICALS LTD.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

(All amounts in Lacs unless otherwise stated)

Particulars	FOR THE YEAR ENDED 31.03.2024		FOR THE YEAR ENDED 31.03.2023	
I) Cash Flows from Operating Activities				
Net Profit before tax and extraordinary items Adjustments for:	34.70		8.70	
Depreciation	22.34		21.85	
Misc Expenditure W/off	-		-	
(Profit)/Loss on Sale of Fixed Assets	-		-	
Interest Paid	27.87		37.44	
Interest Income	(3.91)		(5.15)	
Income Tax Previous Years Adjustment	(0.15)	80.85	-	62.84
Operating profit before working capital changes		80.85		62.84
Adjustments for:				
Decrease/(-) Increase in trade and other receivables	152.26		1,319.84	
Decrease/(-) Increase in inventories	156.53		(4.11)	
Increase/(-) Decrease in trade payables	(144.22)		(211.30)	
Increase/(-) Decrease in other current liabilities				
	10.83		(71.13)	
Increase/(-) Decrease in Short Term Provisions				
	7.26			
Decrease/(-) Increase in Other Current Assets	7.50		21.04	
Decrease/(-) Increase in Short Term Loan & Advances				
	8.62	198.76	(4.00)	1,050.34
Cash generation from operation		279.61		1,113.18
Income Taxes paid	-	(10.40)	-	(6.58)
Net cash from/usedin Operating Activities (A)		269.21		1,106.59
II) CASH FLOW FROM/USED IN INVESTING				
ACTIVITIES				
(2) MAT CREDIT				
Purchase of fixed assets	(0.93)		(5.86)	
(2) Deferred tax Liabilities/(Assets)				
(including capital work in progress)				
Sale of Fixed Assets	-		-	
Interest Received	3.91		5.15	
Increase (Decrease) in Long Term Advances	-	2.98	-	(0.70)

III) CASH FLOW FROM/USED IN FINANCING ACTIVITIES-Net Proceeds from share application money/Share Capital-Repayment of Long Term Borrowings Proceeds from term loans from banks and others (net) Proceeds from working capital borrowings from banks(150.85)Proceeds from working capital borrowings from banks(199.53)Dividend Paid Interest paid(27.87)Net cash from/used Financing Activities (C)(278.25)Net Increase in Cash and Cash Equivalents Closing Cash and Cash Equivalents-IV) CASH AND CASH EQUIVALENTS COMPRISE OF Cash in hand9.1712.89	Net cash from/used in Investing Activities (B)		2.98		(0.70)
Capital Repayment of Long Term Borrowings Proceeds from term loans from banks and others (net) Proceeds from working capital borrowings from banksProceeds from working capital borrowings from banksDividend Paid Interest paid </td <td>ACTIVITIES</td> <td></td> <td></td> <td></td> <td></td>	ACTIVITIES				
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Net Increase in Cash and Cash Equivalents (A + B + C) - (6.06) - 4.90 Opening Cash and Cash Equivalents 61.21 56.31 Closing Cash and Cash Equivalents 55.15 61.21 IV) CASH AND CASH EQUIVALENTS COMPRISE OF IV IV) IV) CASH AND CASH EQUIVALENTS COMPRISE OF	Interest paid	(27.87)	(278.25)	(37.44)	(1,100.99)
Opening Cash and Cash Equivalents 61.21 56.31 Closing Cash and Cash Equivalents 55.15 61.21 IV) CASH AND CASH EQUIVALENTS COMPRISE OF IV IV	Net cash from/used Financing Activities (C)		(278.25)		(1,100.99)
	Opening Cash and Cash Equivalents	-	61.21	-	56.31
Cash in hand 9.17 12.89	* * *				
Balances with Bank0.651.68		0.65		1.68	
In Current Accounts - - Total 9.82 14.56		-	9.82	-	14.56

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 29.05.2024
- 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, Ilnd Floor, City Tower, Model Town, Ludhiana - 141 002 Ph.: +91-161-4621064, M.: +91-97799-20064 TOP'S DEDODT E-mail : contact.dspludhiana@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO

THE BOARD OF DIRECTORS CHD CHEMICALS LIMITED PLOT NO 331, INDUSTRIAL AREA, PHASE II PANCHKULA

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of CHD CHEMICALS LIMITED for the quarter ended 31ST March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the

recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due
 to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit
 evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a
 material misstatement resulting from fraud is higher than for one resulting from error, as fraud may
 involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date: 29thth May, 2024 Place: Ludhiana For D S P & ASSOCIATES Chartered Accountants Firm Reg No.- 006791N

CA Sidhouth ARTERED DHARTH GUPTA M. No. 541066

Partner UDIN: 24541066BKHJJL5220

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

DECLARATION

It is hereby declared and confirmed that, the Statutory Auditors of the company, M/s D S P & Associates Chartered Accountants (FRN No : 006791N) have issued an Audit Report with unmodified opinion on Standalone Audited Financial Results for the quarter and year ended on 31/03/2023 and year to date results for the period 01/04/2023 to 31/03/2024.

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

MEHTAB SINGH Managing Director