

CALLISTA INDUSTRIES LIMITED

(Formerly Known as CHPL Industries Limited)

Registered Office - 44 Empire Square, Opp. Vidhyabharti College, Baben,
Ta— Bardoli, Bardoli Surat - 394602.

CIN - L65921GJ1989PLC098109 E-mail - callistaindustriesltd@gmail.com

13th November 2020

To,
BSE Limited – CRD
P.J. Towers, Dalal Street,
Fort, Mumbai- 400 001

Script Code: 539335

Dear Sir,

In compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held on 13th November 2020, inter alia considered and approved the following:

1. the Unaudited Financial Results for the Quarter and half year ended 30th September 2020 along with Statement of Assets and Liabilities and Statement of Cash Flow pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,

In terms of the provision of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

- i. Unaudited Financial Results for the Quarter and Half year ended 30th September 2020 along with the Statement of Assets and Liabilities and Statement of Cash Flow of the Company.
- ii. Limited Review Report on the said Financial Results.

The meeting of the Board of Directors commenced at 4.00 P.M and Concluded at 5.30 P.M.

Request you to please take the above details on record.

Thanking you.

Yours faithfully,

For CALLISTA INDUSTRIES LIMITED

Callista Industries Ltd.

Rashmi

Rashmi Ravi Shanna
Managing Director
DIN - 06618645





Ramanand & Associates Chartered Accountants

Head Office:
6/C, Ostwal Park Building No. 4 CHSL, Opp.
Jesal Park Jain Temple, Bhayander (East),
District Thane, Pin : 401105
Phone & Fax: 022 28171199 / 9930318821
Email: rg@ramanandassociates.com

Independent Auditor's Limited Review Report on Quarterly unaudited Financial Results of "CALLISTA INDUSTRIES LIMITED" pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

REVIEW REPORT

TO THE BOARD OF DIRECTORS OF

CALLIST INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited standalone Financial Results ("the Statement") of 'CALLISTA INDUSTRIES LIMITED' ('the Company') for the quarter and half year ended 30Th September, 2020 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 Regulation")**. 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.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standards 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. This Standards require 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.

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramanand & Associates
Chartered Accountants
FRN. 117776W



CA Ramanand Gupta

Partner

M. No. 103975

Place: Mumbai

Date: January 24, 2021

UDIN: 21103975AAAADQ5845

CALLISTA INDUSTRIES LIMITED

CIN:L65921TG1989PLC010151

Registered Office: Shop No 136-137/8 & 9/ 3rd floor, Empire Square, Baben, Ta-Bardoli Bardoli Surat - 394 602

Statement Of Standalone Financial Results For The Quarter And Half Year Ended 30 September, 2020

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30 September 2020	30 June 2020	30 September 2019	30 September 2020	30 September 2019	31 March 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Income from operations	-	-	-	-	-	-
	(b) Other income	-	-	0.24	-	0.24	0.24
	Total income (a+b)	-	-	0.24	-	0.24	0.24
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Change in Inventories	-	-	-	-	-	-
	(d) Employee benefits expense	0.06	0.06	0.06	0.12	0.12	0.24
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	-	0.00	0.88	0.00	1.40	3.20
	Total expenses (a+b+c+d+e+f+g)	0.06	0.06	0.94	0.12	1.52	3.44
3	Profit/(loss) before exceptional items and tax (1-2)	(0.06)	(0.06)	(0.70)	(0.12)	(1.27)	(3.19)
4	Exceptional items [income/(loss)] (Refer note 6)	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	(0.06)	(0.06)	(0.70)	(0.12)	(1.27)	(3.19)
6	Tax (expense)/credit						
	(a) Current income tax	-	-	-	-	-	-
	(b) Deferred income tax	-	-	-	-	-	-
7	Profit/(loss) for the period (5-6)	(0.06)	(0.06)	(0.70)	(0.12)	(1.27)	(3.19)
8	Other comprehensive income/(loss)						
	(a) Items not to be reclassified subsequently to profit or loss (net of tax)	-	-	-	-	-	-
	- Gain/(loss) on fair value of defined benefit plans as per actuarial valuation	-	-	-	-	-	-
	(b) Items to be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Other comprehensive income/(loss) for the period, net of tax	-	-	-	-	-	-
9	Total comprehensive income/(loss) for the period, net of tax (7 + 8)	(0.06)	(0.06)	(0.70)	(0.12)	(1.27)	(3.19)
10	Paid up equity share capital (Face value of Rs. 10 each)	304.66	304.66	304.66	304.66	304.66	304.66
11	Other equity (excluding revaluation reserves)	-	-	-	-	-	(290.69)
12	Earnings per share (Face value of Rs. 10 each)						
	(a) Basic EPS (not annualised) (in Rs.)	(0.00)	(0.00)	(0.02)	(0.00)	(0.04)	(0.10)
	(b) Diluted EPS (not annualised) (in Rs.)	(0.00)	(0.00)	(0.02)	(0.00)	(0.04)	(0.10)

See accompanying notes to the standalone financial results

Notes forming part of the Results:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 24, 2021
- As per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The Ind AS Compliant corresponding figures of the above previous year have not been subject to review, however the Management has exercised necessary due diligence to ensure that such financial results provide true and fair view.
- The Company has only one reportable business segment and have only one reportable geographic segment in India. Segment reporting as per Ind AS 108 is not applicable.
- The figures for the previous period / year have been regrouped wherever necessary to confirm to the current year's classification.
- Figures for the quarters ended 30 September 2020 & 30 September 2019 are the balancing figures between the financial statements for the period ended and period ended First quarter of the respective financial year.

For Callista Industries Limited,

Rashmi Sharma
 Rashmi Sharma
 Director
 DIN: 06618645
 Date: 24 January 2021
 Place : Surat



CALLISTA INDUSTRIES LIMITED

CIN:L65921TG1989PLC010151

Registered Office: Shop No 136-137/8 & 9/ 3rd floor, Empire Square, Baben, Ta-Bardoli Bardoli Surat - 394 602

Statement Of Assets & Liabilities As At 30 September, 2020

(Rs. In Lacs)

Particulars	As at	As at
	30 September 2020	31 March 2020
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	-	-
Capital work-in-progress	-	-
Intangible assets	-	-
Investments in subsidiaries, joint venture and associates carried at deemed cost	-	-
Financial assets	-	-
Investments	-	-
Loans	54.06	54.06
Other financial assets	-	-
Deferred tax asset (net)	-	-
Other non-current assets	-	-
Total non current assets	54.06	54.06
Current assets		
Inventories	16.36	16.36
Financial assets	-	-
Investments	-	-
Loans	-	-
Trade receivables	-	-
Cash and cash equivalents	0.24	0.43
Other bank balances	-	-
Other financial assets	-	-
Other current assets	-	-
Total current assets	16.60	16.79
TOTAL ASSETS	70.66	70.85
EQUITY AND LIABILITIES		
Equity		
Equity share capital	304.66	304.66
Other equity	(290.81)	(290.69)
Total equity	13.85	13.97
Liabilities		
Non-current liabilities		
Financial liabilities	-	-
Borrowings	51.81	51.99
Other financial liabilities	-	-
Provisions	-	-
Total non current liabilities	51.81	51.99
Current liabilities		
Financial liabilities	-	-
Borrowings	-	-
Trade payables	-	-
- To micro enterprise and small enterprise	-	-
- To others	0.04	0.04
Other financial liabilities	-	-
Other current liabilities	3.95	3.95
Provisions	1.02	0.90
Current tax liabilities (net)	-	-
Total current liabilities	5.01	4.89
TOTAL EQUITY AND LIABILITIES	70.66	70.85

see accompanying notes to the standalone financial results



CALLISTA INDUSTRIES LIMITED

CIN: L65921TG1989PLC010151

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Statement of Cash Flows for the Half Year Ended 30 September, 2020

(Rs. In Lacs)

Sr. No.	Particulars	For the Half Year Ended September 30, 2020	For the Half Year Ended September 30, 2019
		Unaudited	Unaudited
A	Cash flow from Operating Activities		
	Net Profit Before Taxation and Prior Period and Extraordinary Items	-0.12	-1.27
	Adjustments for		
	Depreciation on Fixed Assets	-	-
	Miscellaneous Expenditure Written off	-	-
	Finance Cost	-	-
	Interest and other income	-	-
	Operating Profit before Working Capital Changes	-0.12	-1.27
	Adjustments for Working Capital Changes		
	Changes in other Current Assets	-	-
	Changes in other Current Liabilities	-	1.00
	Changes in Short Term Provisions	0.12	0.12
	Net Cash generated from Operating Activities	0.00	-0.15
	Income Tax Paid	-	-
	Cash Flow before Prior Period and Extraordinary Items	0.00	-0.15
	Cash Flow from Prior Period and Extraordinary Items	-	-
	Net Cash from Operating Activities	0.00	-0.15
B	Cash flow from Investing Activities		
	Interest and Other Income	-	-
	Net Cash from Investing activities	0.00	0.00
C	Cash flow from Financing Activities		
	Long Term Borrowings	-0.19	0.13
	Finance Cost	-	-
	Long Term Loans and Advances	-	-
	Increase in Share Capital	-	-
	Net Cash Flow from Financing Activities	-0.19	0.13
	Net Increase/(Decrease) in Cash & Cash Equivalents	-0.19	-0.02
	Cash and Cash Equivalents at the beginning of the year	0.43	0.26
	Cash and Cash Equivalents at the end of the year	0.24	0.24

This is the Cash Flows Statement as referred to in our report of even date.

For Callista Industries Limited


 Rashmi Sharma
 Director
 DIN: 06618646
 Date: 24 January, 2021
 Place : Surat