



CHD CHEMICALS LIMITED

Deals in : Dyes & Chemicals for Textile Industries

Regd. Office: SCF 214, Motor Market, Manimajra, Chandigarh-160101

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

14th October, 2020

To

Listing department
BSE LIMITED
P.J. Towers, Dalal street
Fort, Mumbai 400001

Scrip Code: 539800

Subject: Outcome of Board Meeting dated 14.10.2020

Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e. 14th October, 2020, 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 (which have been subject to Limited Review by the Statutory Auditor) for the quarter and half year ended 30th September, 2020.

Copies of unaudited financial results along with Limited review report are enclosed herewith.

2. Board consider and approve the resignation of non executive director Mr Inder Singh from the directorship of the company.

Board Meeting Commenced at 1.30 P.M. at the Corporate Office of the Company and concluded at 5.00 P.M.

Please take the above on record and acknowledge receipt of the same.

Thanking You
Your's Faithfully

For CHD CHEMICALS LIMITED

**Harsimran jit kaur
Company Secretary**





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CHD CHEMICALS LTD.

BALANCE SHEET AS AT 30.09.2020

	Particulars	AS AT 30 SEPT 2020	AS AT 31ST MARCH 2020
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	83.32	92.92
	(b) Capital work-in-progress	-	-
	(c) Financial Assets:		
	(i) Investments	-	-
	(ii) Loans & Advances	1.35	14.35
	(d) Other non-current assets	1.24	2.47
	Total Non Current Assets(A1)	85.91	109.74
2	Current assets		
	(a) Inventories	607.60	451.70
	(b) Financial Assets:		
	(i) Trade receivables	3151.36	3662.27
	(ii) Cash and cash equivalents	87.29	53.96
	(iii) Loans & Advances	39.94	54.49
	(d) Other current assets	48.70	45.11
	Total Current Assets(A2)	3934.89	4267.53
	Total Assets(A1+A2)	4020.80	4377.28
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	1010.91	1010.91
	(b) Other Equity	311.02	279.72
	Total Equity(B1)	1321.93	1290.62
2	LIABILITIES		
	Non-Current liabilities		
	(a) Financial Liabilities:		
	(i) Borrowings	93.51	118.53
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non Current Liability(B2)	93.51	118.53
3	Current liabilities		
	(a) Financial Liabilities:		
	(i) Borrowings	243.45	55.94
	(ii) Trade payables:		
	(a) Total outstanding dues of micro enterprises and small enterprises		
	(B) Total outstanding dues of creditors other than micro enterprises and	2314.31	2812.15
	(b) Other current liabilities	35.48	79.52
	(c) Provisions	0.00	0.00
	(d) Current Tax Liabilities (Net)	12.13	20.51
	Total Current Liabilities(B3)	2605.36	2968.12
	Total Equity and Liabilities (B1+B2+B3)	4020.80	4377.28

DATE : 14.10.2020
PLACE : PANCHKULA


Divya Kothari
(Managing Director)
(Din:03592047)





CHD CHEMICALS LIMITED

CHD CHEMICALS LTD.
STATEMENT OF PROFIT & LOSS

Deals in : Dyes & Chemicals for Textile Industries

Regd. Office: SCF 214, Motor Market, Manimajra, Chandigarh-160101

Corp. Office : Plot No. 331, Industrial Area, Phase-I, Panchkula-134113

S.NO.	PARTICULARS	Quarter Ended					Year Ended 31st March, 2020 (audited)
		30th Sep 2020 (Unaudited)	30th June, 2020 (Unaudited)	30th Sep 2019 (Unaudited)	30th Sep 2020 (Unaudited)	30th Sep 2019 (Unaudited)	
I)	INCOMES :						
	A) Revenue from operations	8 2,252.21	473.34	1781.92	2,725.55	3708.62	8,651.03
	B) Other Income	9 0.87	0.85	1.31	1.72	2.68	4.67
	Total Income	2,253.08	474.19	1783.24	2,727.27	3,711.30	8,655.70
II)	EXPENSES :						
	Cost of Material Consumed						
	Purchase of Stock-in-Trade	10 2333.85	396.98	1643.73	2,730.83	3676.26	8,269.21
	Change in inventories of finished goods, work in progress and stock in trade	11 -169.07	13.18	30.18	(155.89)	-170.52	(5.14)
	Employees benefit expenses	12 19.74	11.89	23.29	31.63	44.93	92.08
	Depreciation and amortization expenses	13 5.84	5.76	7.17	11.60	14.33	27.87
	Impairment of Goodwill and other non-current assets						
	Other expenses	14 39.31	9.45	46.41	48.76	90.35	162.99
	Finance cost	15 11.56	5.35	9.37	16.91	15.08	36.23
	Total expenses	2241.23	442.61	1,760.15	2,683.84	3,670.44	8,583.24
III)	Profit before exceptional items and tax (I-II)	11.85	31.58	23.08	43.43	40.86	72.46
IV)	Exceptional items						
V)	PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-VI)	11.85	31.58	23.08	43.43	40.86	72.46
VI)	Tax Expenses:						
	A) Current Tax						
	- Income Tax	3.51	8.62	6.01	12.13	10.64	20.51
	- Less : Earlier year taxes			0.00		0.48	0.48
	B) Deferred Tax			-0.21		(0.36)	(1.39)
VII)	PROFIT FROM CONTINUING OPERATIONS (V-VI)	8.34	22.96	17.27	31.30	30.11	52.86
VIII)	DISCONTINUED OPERATIONS						
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)	8.34	22.96	17.27	31.30	30.11	52.86
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						
XIV)	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)(XII+XIII)	8.34	22.96	17.27	31.30	30.11	52.86
XV)	Earnings per Equity Share:						

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	Earnings per equity share (for continuing operation):						
	(1) Basic						
	(2) Diluted	0.08	0.23	0.17	0.31	0.29	0.52
	Earnings per equity share (for discontinued operation):						
XVI	(1) Basic						
	(2) Diluted						
	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic						
XVII	(2) Diluted	0.08	0.23	0.17	0.31	0.29	0.52

DATE : 14.10.2020
PLACE : PANCHKULA


Divya Kothari
(Managing Director)
(Din:03592047)



NOTES:

1. The company has adopted Indian Accounting Standard ("Ind AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 .The above financial results have been prepared in accordance with principles as laid down in Ind AS-34 - Interim Financial Reporting. There is a possibility that these financial results for current and previous periods may require adjustments, including those arising from new standards, modification to existing standards, guidelines/clarifications/ directions issued by RBI, Ministry of Corporate Affairs or other regulators, or changes in use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101.
2. The above Financial Results have been reviewed by the Audit Committee and subsequently approved by Board of Directors at its meetings held on 14th October 2020.
3. Statutory Auditor of the company have carried out the Limited Review of these as required under Regulation 33 of SEBI (LODR) regulation, 2015
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.

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CHD CHEMICALS LIMITED

Deals in : Dyes & Chemicals for Textile Industries

 Registered Office: CHD CHEMICALS LIMITED, Minipal, Chandigarh-160101
 224 Industrial Area, Phase-II, Panchkula-151112

STATEMENT OF CASH FLOW As on 30th September, 2020		
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Profit and Loss Account		43.43
Adjusted for:		
Loss/(Profit) on sale of Fixed Assets	0.00	
Depreciation and amortization expenses	11.60	
Interest/Dividend Income	(1.72)	
Interest Expense	16.91	
Operating Profit before working capital changes		26.79
Adjusted for:		
Decrease/(increase) in Trade Receivables	510.91	
Decrease/(increase) in Inventories	(155.89)	
Decrease/(increase) in Loans & advances	14.55	
Decrease/(increase) in other current assets	(3.59)	
(Decrease)/increase in Trade Payables	(497.85)	
(Decrease)/increase in Other Current Liabilities & Provisions	(42.94)	
Cash generated from Operations		(174.82)
Income Tax Paid(Net)		(104.59)
Net Cash from Operating Activities		(20.51)
		(125.09)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets		-0.77
Proceeds from sale of Fixed assets		0
Purchase of Investments		0
Increased in non current Assets		0
Decrease (Increase) in Long Term Loans & Advances		13.00
Interest/Dividend received		1.72
Net Cash (Used in) Investing Activities		13.94
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Repayment) of Long Term Borrowings		(26.11)
Proceeds from Short Term Borrowings(Net)		187.51
Proceeds from Issue of share capital		0
Dividend Paid		0
Dividend Tax		0
Interest Paid		0
Net Cash (Used in) From Financing activities		(16.91)
		144.48
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)		33.33
Cash & Cash equivalents at beginning of the period		53.96
Cash & Cash equivalents at end of the period		87.29



R K Deepak & Co.

Chartered Accountants

#3283, Sector 15-D, Chandigarh 160015

E-mail: asimjain@gmail.com

Limited Review Report

To

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

Dear Sirs

Re: Report on Unaudited Financial Results for the quarter and half year ended 30th September, 2020.

We have reviewed the accompanying statement of unaudited financial results of CHD CHEMICALS LIMITED for the quarter and half year ended 30th September, 2020. 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.

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

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 standard requires 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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14th October, 2020

Place: Chandigarh

UDIN: 2089331AAAABB9320

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



Asim Jain
M. No. 089331
Partner