

# Continental Chemicals Ltd

Regd. & Head Office : A-7, Sector-7, Noida-201301 (U.P.) India

Tel. : 91-120-2423316  
Fax : 91-120-2423316

E-mail : [info@continentalsoft.com](mailto:info@continentalsoft.com)  
: [nkc@continentalsoft.com](mailto:nkc@continentalsoft.com)

Web : [www.continentalchemicalsltd.com](http://www.continentalchemicalsltd.com)

CIN : L24123UP1984PLC014111

**Date: 09.11.2023**

To  
The General Manager  
Bombay Stock Exchange & Listing  
Corporate Relationship Department,  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building PJ Tower,  
Dalal Street, Fort  
Mumbai-400001  
**Scrip code – 506935**  
**ISIN- INE423K01015**

**Subject: Submission of Unaudited Quarterly Financial Results and Limited Review Report for the quarter ended on 30<sup>th</sup> September, 2023 under regulation 33 of SEBI (LODR) Regulations, 2015:**

Dear Sir/Madam,

We would like to inform you that the Board of Directors at their meeting held today on 9<sup>th</sup> November, 2023, Thursday started at 4:30 P.M. and concluded at 4:45 P.M. through Video Conferencing have taken on record the unaudited quarterly financial results for the quarter ended on 30<sup>th</sup> September, 2023 and also reviewed by the Audit Committee in its respective meeting.

We are attaching herewith the Unaudited Quarterly Financial Results as approved by Board of Directors. Further attaching herewith, the Limited Review Report issued by our Statutory Auditors on the Unaudited Quarterly Financial Results for the quarter ended on 30<sup>th</sup> September 2023.

The aforesaid results are also available on Company's website at [www.continentalchemicalsltd.com](http://www.continentalchemicalsltd.com).

This is for your information and records

Thanking you,

Your Faithfully,  
For **Continental Chemicals Limited**

Sakshi Dhawan  
Digitally signed by Sakshi  
Dhawan  
Date: 2023.11.09 16:50:45  
+0530'

**Sakshi Dhawan**  
**Company Secretary**  
**(Membership No: ACS 033279)**



**LIMITED REVIEW REPORT**

To,

**THE BOARD OF DIRECTORS**

**CONTINENTAL CHEMICALS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **CONTINENTAL CHEMICALS LIMITED** for the quarter and 6 months ended 30<sup>th</sup> September 2023 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 is the responsibility of the company's management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

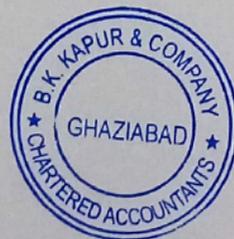
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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 the recognition and measurement principal laid down in the applicable Indian accounting standards ("Ind AS") specified under section 133 of Companies Act 2013, 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.

For B.K. Kapur and Co.  
Chartered Accountants,  
Firm Registration No: 000852C



(M.S.Kapur)  
(Partner)  
M.No.74615



Place: Ghaziabad  
Date: November 09, 2023

UDIN:- 23074615B4VLP M6612

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GST No. : 09AAACC1412B2ZH

## CONTINENTAL CHEMICALS LIMITED Balance Sheet as at 30.09.2023

Amount in(Lakhs)

Particulars	As at 30.9.2023	As at 31.03.2023
<b>ASSETS</b>		
(1) Non-current assets		
(a) Property, Plant and Equipment	176.82	169.93
(b) Other non-current assets	82.92	82.23
(2) Current assets		
(a) Financial Assets		
Trade receivables	5.63	0.08
Cash and cash equivalents	13.31	10.81
Bank Balance other than Cash and cash equivalents	232.08	233.50
(b) Other current assets	16.05	0.12
(c) Income Tax Assets(Net)	10.53	9.21
(c) Deferred tax Asset (Net)	0.28	1.46
<b>Total Assets</b>	<b>537.62</b>	<b>507.35</b>
<b>EQUITY AND LIABILITIES</b>		
(1) Equity		
(a) Equity Share capital	224.90	224.90
(b) Other Equity	204.91	182.32
<b>Liabilities</b>		
(2) Non-current liabilities		
(a) Financial Liabilities		
Borrowings	15.16	15.16
(b) Provisions	7.37	7.22
(3) Current liabilities		
(a) Short Term Borrowing	-	-
(b) Trade and other payable		
- Total outstanding dues of Micro and Small Enterprises	-	-
- Total outstanding dues of creditors other than micro and small	3.00	2.56
(c) Financial Liabilities		
Other financial liabilities	23.70	14.70
(d) Other current liabilities	57.89	59.80
(e) Provisions	0.69	0.68
<b>Total Equity and Liabilities</b>	<b>537.62</b>	<b>507.35</b>



(Naresh Kumar Chibba)  
Managing Director  
DIN: 00376963

UDIN:- 23074615BQ-VLPM6612

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CONTINENTAL CHEMICALS LIMITED  
CASH FLOW STATEMENT FOR THE YEAR ENDED 30.9. 2023

Amount In(Lakhs)

Particulars	Note No.	For the Year ended 30.9.2023	For the year ended 31.03.2023
<b>A. Cash Flow from operating activities</b>			
Net Profit /(Loss) before extraordinary items and tax		27.10	27.49
Other comprehensive income			
Adjustments for :-			
Add : Depreciation and Amortisation		2.97	8.87
Finance Cost		1.81	3.32
Loss on sale of Fixed Assets			
Interest Earned		(6.31)	(12.57)
Operating profit / (Loss) before working capital changes		25.57	27.12
Adjustment for ( Increase ) / decrease in operating assets :			
Provision		0.40	0.97
Non- Current Assets		(0.68)	(1.97)
Bank Balance other than Cash and cash equivalents		1.42	(38.04)
Trade Receivables		(5.55)	1.47
Other financial liabilities		9.00	-
Trade payable		0.44	(1.59)
Other Current liabilities		(1.91)	(8.26)
Other Current assets		(15.93)	3.30
Cash generated from operations		12.76	(16.99)
Net Income Tax ( Paid ) / refunds		(4.89)	(1.37)
Net cash flow / (used in) operating activities ( A)		7.87	(18.36)
<b>B. Cash Flow from investing activities</b>			
Interest Earned		6.31	12.57
Purchase of Fixed Assets		(9.86)	(0.45)
Sale of Fixed Assets			
Net cash flow / (used in) Investing activities ( B)		(3.55)	12.12
<b>C. Cash Flow from Financing activities</b>			
Loan Adjustment		-	0.17
Finance Cost		(1.81)	(3.32)
Net cash flow / (used in) financing activities ( C)		(1.81)	(3.15)
Net increase / ( decrease ) in cash and cash equivalents (A+B+C)		2.50	(9.39)
Cash and Cash equivalent at the beginning of the year		10.81	20.20
Cash and Cash equivalent at the end of the year		13.31	10.81

(Naresh Kumar Chibba)  
Managing Director  
DIN: 00376963



UDIN:- 23074615 BQ VLP M6612

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## CONTINENTAL CHEMICALS LIMITED

Corporate Identity Number (CIN) - L24123UP1984PLC014111

REGISTERED OFFICE: A-7, SECTOR-VII, NOIDA-201301, U.P.

Tel : 91-120-2423316 Email: info@continentalsoft.com, nkc@continentalsoft.com

web: www.continentalchemicalsltd.com

### UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER, 2023

Amount in lakh except EPS

Sr. No.	Particulars	Quarter ended			Six Months Ended		Year ended
		1	2	3	4	5	6
		3 Months Ended 30.09.2023 (Unaudited)	3 Months Ended 30.09.2022 (Unaudited)	3 Months Ended 30.06.2023 (Unaudited)	6 Months Ended 30.09.2022 (Unaudited)	6 Months Ended 30.09.2023 (Unaudited)	Year ended 31.03.2023 (Audited)
1	<b>Income from Operations</b>						
	(a) Revenue from Operations	5.11	11.96	21.48	25.62	26.59	43.87
	(b) Other Income	29.48	20.43	19.40	38.36	48.88	82.76
	<b>Total Revenue from Operations</b>	<b>34.60</b>	<b>32.39</b>	<b>40.88</b>	<b>63.98</b>	<b>75.48</b>	<b>126.63</b>
2	<b>Expenditure</b>						
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Change in inventories of Finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Employee Benefits Expense	14.21	13.24	11.18	23.81	25.39	50.41
	e) Finance Cost	0.90	0.13	0.91	0.25	1.81	3.32
	f) Depreciation and amortisation expense	0.75	1.34	2.22	2.74	2.97	8.87
	g) Other expenditure	6.82	7.73	11.39	19.45	18.21	36.54
	<b>Total Expenses</b>	<b>22.68</b>	<b>22.44</b>	<b>25.70</b>	<b>46.25</b>	<b>48.38</b>	<b>99.14</b>
3	<b>Profit before exceptional &amp; tax (1-2)</b>	<b>11.92</b>	<b>9.95</b>	<b>15.18</b>	<b>17.73</b>	<b>27.10</b>	<b>27.49</b>
4	<b>Exceptional Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before tax (3-4)</b>	<b>11.92</b>	<b>9.95</b>	<b>15.18</b>	<b>17.73</b>	<b>27.10</b>	<b>27.49</b>
6	<b>Tax Expense</b>						
	Current Tax	(0.45)	1.38	4.02	2.75	3.57	2.50
	Income Tax for earlier year	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.78	1.72	0.34	0.16	1.12	0.05
	<b>Total tax expenses</b>	<b>0.33</b>	<b>3.10</b>	<b>4.36</b>	<b>2.91</b>	<b>4.69</b>	<b>2.55</b>
7	<b>Profit for the period (5-6)</b>	<b>11.59</b>	<b>6.85</b>	<b>10.82</b>	<b>14.82</b>	<b>22.41</b>	<b>24.94</b>
8	<b>Other comprehensive Income</b>						
	a) i) Items that will not be classified to profit or loss	(0.21)	(0.26)	(0.03)	(0.57)	(0.24)	(2.15)
	ii) Income Tax relating to Items that will not be reclassified to profit or loss	0.05	0.08	0.01	0.15	0.06	0.54
	b) (i) Items that will be classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Other comprehensive Income</b>	<b>(0.16)</b>	<b>(0.18)</b>	<b>(0.02)</b>	<b>(0.42)</b>	<b>(0.18)</b>	<b>(1.61)</b>
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>11.75</b>	<b>7.03</b>	<b>10.84</b>	<b>15.24</b>	<b>22.59</b>	<b>26.55</b>
10	<b>Paid-up Eq. Share capital (Face Value of Rs.10/-)</b>	<b>224.90</b>	<b>224.90</b>	<b>224.90</b>	<b>224.90</b>	<b>224.90</b>	<b>224.90</b>
11	<b>Other Equity</b>						<b>182.32</b>
12	<b>EPS (In Rs.) (basic &amp; diluted)</b>						
	- Basic (Not annualized)	0.52	0.31	0.48	0.66	1.00	1.11
	- Diluted (Not annualized)	0.52	0.31	0.48	0.66	1.00	1.11

#### Notes

1 The above financial result are reviewed by audit committee and thereby have been taken on records by board of Director in their meeting held on 09/11/2023

2 Previous period figures have been re-grouped/reclassified whenever necessary to make them comparable with the current period figures.

3 These result have been prepared in accordance with the Companies (Indian Accounting Standards) Rule 2015 (Ind As) prescribed under Section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent possible.

4 The company operates only in one segment.

Place: Noida  
Date: 09/11/2023



(Naresh Kumar Chibba)  
Managing Director  
DIN: 00376963



UDIN:- 23074615BQ-VLPM6612