

**CHD CHEMICALS LIMITED**  
**CIN NO L24232CH2012PLC034188**

**Corp Office: Plot NO 331, Industrial Area, Phase II, Panchkula-134113**

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**30.05.2026**

To

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

**Scrip Code: 539800**

**Subject: Outcome of Board Meeting dated 30.05.2026**

Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e 30<sup>th</sup> May, 2026 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 audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026.

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

Meeting Commence at 12:00 pm and ended at 05.00pm

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

Thanking You  
Your's Faithfully

**For CHD CHEMICALS LIMITED**

**MAHTAB SINGH**  
**Director**

**CHD CHEMICALS LTD.**  
**BALANCE SHEET ON 31.03.2026**

S.NO.	PARTICULARS	as at	
		31st March, 2026	31st March, 2025
I.	<b>ASSETS</b>		
1)	<b>NON CURRENT ASSETS</b>		
	Property, Plant & Equipment	56.35	50.81
	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		
	-Other Financial Assets	0.00	0.00
	Deferred Tax Assets (Net)	1.35	5.69
	Other Non-Current Assets	0.05	0.05
	<b>Sub-Total</b>	<b>57.75</b>	<b>56.55</b>
2)	<b>CURRENT ASSETS</b>		
	Inventories	265.21	369.13
	Financial Assets		
	-Investments	0.00	0.00
	-Trade Receivables	1568.80	1539.05
	-Cash & Cash Equivalents	3.94	50.57
	-Loans	-	76.63
	-Other Financial Assets	0.00	0.00
	Other currents assets	111.78	32.67
	<b>Sub-Total</b>	<b>1,949.73</b>	<b>2,068.05</b>
	<b>TOTAL ASSETS</b>	<b>2,007.48</b>	<b>2,124.60</b>
I.	<b>Equity and Liabilities</b>		
	<b>Equity</b>		
	Equity Share Capital	1,010.91	1,010.91
	Other Equity	269.65	301.04
	<b>Sub-Total</b>	<b>1,280.56</b>	<b>1,311.95</b>
	<b>Liabilities</b>		
	Financial Liabilities		
	-Borrowings	577.63	494.99
	-Other Financial Liabilities		
	Provisions		
	Employee Benefit Obligations		
	Deferred Tax Liabilities		
	Government Grant		
	Other Non-Current Liabilities		
	<b>Sub-Total</b>	<b>577.63</b>	<b>494.99</b>
	Financial Liabilities		
	-Borrowings	-	177.04
	-Trade Payables		
	-Total outstanding dues of micro enterprises and small enterprises		
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	122.97	127.41
	-Other Financial Liabilities	26.32	13.21
	Provisions		
	Employee Benefit Obligations		
	Government Grant		
	Current Tax Liabilities		
	Other Current Liabilities		
	<b>Sub-Total</b>	<b>149.29</b>	<b>317.66</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,007.48</b>	<b>2,124.60</b>

# CHD CHEMICALS LTD.

CIN NO: L24232CH2012PLC034188

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 31.03.2026

S.NO.	PARTICULARS	NOTE	Quarter Ended			Year Ended	Year Ended
			31st Mar 2026	31st December2025	31st Mar 2025	31st .March,2026	31st .March,2025
			Audited	unaudited	Audited	Audited	Audited
I)	<b>INCOMES :</b>						
	A) Revenue from operations	8	153.26	132.12	143.68	525.32	688.45
	B) Other Income	9	11.20	12.68	18.32	35.21	21.34
	<b>Total Income</b>		<b>164.46</b>	<b>144.80</b>	<b>162.00</b>	<b>560.53</b>	<b>709.79</b>
II)	<b>EXPENSES :</b>						
	Cost of Material Consumed		-297.71	297.71		0.00	
	Purchase of Stock-in-Trade	10	403.34	-183.21	160.09	403.34	561.65
	Change in inventories of finished goods, work in progress and stock in trade	11	35.15	17.00	-34.00	103.92	49.54
	Employees benefit expenses	12	3.00	3.00	6.20	12.47	32.76
	Depreciation and amortization expenses	13	-2.74	2.51	4.46	9.02	18.85
	Impairment of Goodwill and other non-current assets		0.00	0.00	-	0.00	-
	Other expenses	14	15.84	7.60	8.33	38.50	42.40
	Finance cost	15	9.24	4.97	9.70	20.31	24.69
	<b>Total expenses</b>		<b>166.12</b>	<b>149.58</b>	<b>154.78</b>	<b>587.56</b>	<b>729.89</b>
III)	<b>Profit before exceptional items and tax (I-II)</b>		<b>-1.66</b>	<b>-4.78</b>	<b>7.22</b>	<b>-27.03</b>	<b>-20.10</b>
IV)	Exceptional items	16					0.00
V)	<b>PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (V-IV)</b>		<b>-1.66</b>	<b>-4.78</b>	<b>7.22</b>	<b>-27.03</b>	<b>-20.10</b>
VI)	Tax Expenses						
	A) Current Tax						
	- Income Tax		0.00	0.00			
	- Less : Earlier year taxes		0.00	0.00	0.93		0.93
	B) Deferred Tax		0.00	0.00	-0.28	4.35	-1.39
VII)	<b>PROFIT FROM CONTINUING OPERATIONS (V-VI)</b>		<b>-1.66</b>	<b>-4.78</b>	<b>6.57</b>	<b>-31.38</b>	<b>-19.64</b>
VIII)	<b>DISCONTINUED OPERATIONS</b>						
IX)	Profit/(Loss) from discontinuing operations						
X)	Tax expenses of discontinuing operations						
XI)	Profit from discontinuing operations (After Tax)(IX+X)						
XII)	<b>Profit/(Loss) for the period (VII+XI)</b>		<b>-1.66</b>	<b>-4.78</b>	<b>6.57</b>	<b>-31.38</b>	<b>-19.64</b>
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)	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)(XII+XIII)</b>		<b>-1.66</b>	<b>-4.78</b>	<b>6.57</b>	<b>-31.38</b>	<b>-19.64</b>

XV)	Earnings per Equity Share:					
	Earnings per equity share (for continuing operation): (1)					
	Basic	-0.02	-0.04	0.06	-0.31	-0.19
	(2) Diluted	-0.02	-0.04	0.06	-0.31	-0.19
	Earnings per equity share (for discontinued operation):					
	(1) Basic					
XVI	(2) Diluted					
	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic					
XVII	(2) Diluted	-0.02	-0.04	0.06	-0.31	-0.19

DATE : 30.05.2026  
PLACE : PANCHKULA

MEHTAB SINGH  
(Director)

# CHD CHEMICALS LTD.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March. 2026

Particulars	FOR THE YEAR ENDED 31.03.2026		FOR THE YEAR ENDED 31.03.2025	
<b>I) Cash Flows from Operating Activities</b>				
Net Profit before tax and extraordinary items	(27.03)		(20.10)	
<b>Adjustments for:</b>				
Depreciation	9.02		18.85	
Misc Expenditure W/off	-		-	
(Profit)/Loss on Sale of Fixed Assets	-		-	
Interest Paid	20.31		24.69	
Interest Income	(5.50)		(4.00)	
Income Tax Previous Years Adjustment	(1.18)	(4.38)	(0.93)	18.51
<b>Operating profit before working capital changes</b>		<b>(4.38)</b>		<b>18.51</b>
Adjustments for:				
Decrease/(-) Increase in trade and other receivables	(29.75)		178.77	
Decrease/(-) Increase in inventories	103.92		49.54	
Increase/(-) Decrease in trade payables	(4.44)		(152.91)	
Increase/(-) Decrease in other current liabilities	12.91		(12.14)	
Increase/(-) Decrease in Short Term Provisions	-		(10.40)	
Decrease/(-) Increase in Other Current Assets	(79.12)		(4.79)	
Decrease/(-) Increase in Short Term Loan & Advances	76.83	80.35	(61.07)	(13.01)
<b>Cash generation from operation</b>		<b>75.97</b>		<b>5.50</b>
Income Taxes paid	-	-	-	-
<b>Net cash from/used in Operating Activities (A)</b>		<b>75.97</b>		<b>5.50</b>
<b>II) CASH FLOW FROM/USED IN INVESTING ACTIVITIES</b>				
<b>(2) MAT CREDIT</b>				
Purchase of fixed assets	(26.97)		(1.11)	
(2) Deferred tax Liabilities/(Assets) (including capital work in progress)				
Sale of Fixed Assets	13.60		-	
Interest Received	5.50		4.00	
Increase (Decrease) in Long Term Advances	-	(7.87)	(0.05)	2.84
<b>Net cash from/used in Investing Activities (B)</b>		<b>(7.87)</b>		<b>2.84</b>
<b>III) CASH FLOW FROM/USED IN FINANCING ACTIVITIES</b>				
Net Proceeds from share application money/Share Capital	-		-	
Repayment of Long Term Borrowings	82.64		3.69	
Proceeds from term loans from banks and others (net)	-177.04			
Proceeds from working capital borrowings from banks	-		8.08	
Dividend Paid				
Interest paid	(20.31)	(114.71)	(24.69)	(12.92)

**Net cash from/used Financing Activities (C )**

Net Increase in Cash and Cash Equivalents (A + B + C)

Opening Cash and Cash Equivalents

Closing Cash and Cash Equivalents

	<b>(114.71)</b>		<b>(12.92)</b>
-	(46.61)	-	(4.58)
	50.56		55.15
	<b>3.95</b>		<b>50.57</b>

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 30.05.2026
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.

Independent auditor's report on Standalone Annual Financial Results of the Company for the quarter and year ended March 31, 2026.

**TO THE BOARD OF DIRECTORS OF CHD CHEMICALS LTD.**

#### **Adverse Opinion**

We have audited the accompanying standalone financial statements of **CHD CHEMICALS LTD.** which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, because of the significance of the matter described in the Basis for Adverse Opinion section of our report, the aforesaid standalone financial statements do not give the information required by the Companies Act, 2013 ("the Act") in the manner so required and do not give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit/loss, total comprehensive income, changes in equity and its cash flows for the year then ended.

#### **BASIS FOR ADVERSE OPINION**

The Company has prepared its standalone financial statements in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014.

The Company, being a listed company, is required to prepare its standalone financial statements in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

Consequently, the standalone financial statements have not been prepared using the applicable financial reporting framework. The effects of the departures from Ind AS on the assets, liabilities, equity, profit/loss, total comprehensive income, cash flows and related disclosures have not been determined by the management.

In our judgment, the effects of this matter are material and pervasive to the standalone financial statements.

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report.





## G A M S & ASSOCIATES LLP

*Chartered Accountants*

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 relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, 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 adverse opinion.

### **KEY AUDIT MATTERS**

Except for the matter described in the Basis for Adverse Opinion section, we have determined that there are no other key audit matters to communicate in our report

### **Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements and for giving a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India.

The Board of Directors is also responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, safeguarding the assets of the Company, prevention and detection of frauds and other irregularities, selection and application of appropriate accounting policies, making reasonable and prudent estimates, and design, implementation and maintenance of adequate internal financial controls.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or 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 Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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.

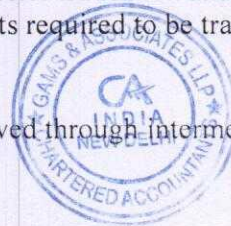
Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if they could reasonably be expected to influence the economic decisions of users.



**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

1. As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, based on our audit we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) Proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
  - (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
  - (d) Because of the significance of the matter described in the Basis for Adverse Opinion section of our report, the aforesaid standalone financial statements do not comply with the Indian Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015.
  - (e) The matter described in the Basis for Adverse Opinion section, in our opinion, may have an adverse effect on the functioning of the Company.
  - (f) On the basis of written representations received from the directors as on March 31, 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
  - (g) With respect to the adequacy of the internal financial controls with reference to standalone financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
  - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
  - (i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements wherever applicable.
  - (ii) The Company has made provision, as required under the applicable law or accounting framework, for material foreseeable losses on long-term contracts including derivative contracts, if any.
  - (iii) There were no amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year / The Company has transferred amounts required to be transferred to the Investor Education and Protection Fund.
  - (iv) Management representation regarding funds advanced/received through intermediaries and ultimate beneficiaries.



(v) Dividend compliance reporting under Section 123 of the Act.

(vi) Reporting on audit trail requirements under Rule 11(g), as applicable.

**Other Matters**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether such other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

**For G A M S & ASSOCIATES LLP**

**Chartered Accountants**

**Firm Reg. No.: N500094**

**UDIN: 26088218NCCGNI8869**

**ANIL  
GUPTA**

Digitally signed by  
ANIL GUPTA  
Date: 2026.05.30  
16:23:10 +05'30'

**CA Anil Gupta**

**Partner**

**Membership No.: 088218**

**Place: New Delhi**

**Date: 30.05.2026**



**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone )**

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026</b> <b>[Under Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]</b>				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications) **
	1	Turnover / Total Income	525.32	
	2	Total Expenditure	587.56	
	3	Net Profit/ (Loss)	-27.03	
	4	Earnings Per Share	-31.38	
	5	Total Assets	2007.48	
	6	Total Liabilities	2007.48	
	7	Net Worth	1280.56	
	8	Any other financial item(s) (as felt appropriate by the management)		
II.	<b>Audit Qualification (each audit qualification separately):</b>			
	a. Details of Audit Qualification:			
	b. <b>Type of Audit Qualification :</b> <del>Qualified Opinion / Disclaimer of Opinion / Adverse Opinion</del>			
	c. <b>Frequency of qualification:</b> <del>Whether appeared first time / repetitive / since how long continuing</del>			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: auditor			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:na			
	(i) <b>Management's estimation on the impact of audit qualification:</b>			
	(ii) <b>If management is unable to estimate the impact, reasons for the same: not yet adjusted if give impact later on</b>			
	(iii) <b>Auditors' Comments on (i) or (ii) above:</b>			
III.	Signatories			
	<input type="checkbox"/> <del>CEO/Managing Director</del>			
	Place: panchkula			
	Date:30-05-2026			