

# CALLISTA INDUSTRIES LIMITED

(Formerly known as CHPL Industries Limited)

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

CIN: L65921GJ1989PLC098109

E-mail: [chplindustries@gmail.com](mailto:chplindustries@gmail.com)

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Date: 13<sup>th</sup> December, 2023

To,  
The Manager,  
Listing Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers Dalal Street  
28<sup>th</sup> Floor, Dalal Street, Mumbai- 400001

Company Symbol: CHPLIND

Script Code: 539335

**Subject: Outcome of Board Meeting under Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on **Wednesday, 13<sup>th</sup> day of December 2023**, at the registered office of the Company situated at 44 Empire Square, Opp. Vidhyabharti College, Baben, Ta- Bardoli, Surat, Bardoli, Gujarat, India, 394602 has inter- alia, Considered and approved the following matters(s):

1. Considered and Approved the standalone unaudited financial results of the Company for the quarter and half year ended 30th September, 2023. A copy of the said standalone unaudited financial results along with the Limited Review Report by Statutory Auditor thereon is enclosed herewith;

The meeting of the Board of Directors commenced at **02:30 P.M.** and concluded at **03:00 P.M.**

The above information will be available on the website of company at [www.chplindustriesltd.com](http://www.chplindustriesltd.com)

You are requested to take the above on your records and acknowledge the same.

Thanking you,  
Yours Faithfully

For and on behalf of  
Callista Industries Limited

Abhishek Johri  
Director  
DIN: 00829169



# RAMANAND & ASSOCIATES

— CHARTERED ACCOUNTANTS —

Head Office:  
6/C, Gr. Floor, OstwalParkBldg. No. 4, Ne  
ar JesalParkJainTemple,  
Bhayandar(East), Dist. Thane 401 105.  
Mob.: 9322231113/9322006131  
Tel.: 022 28171199/32252775  
Email: rg@caramanandassociates.com  
Website: www.caramanandassociates.com

## Independent Auditor's Review Report on the Quarterly Unaudited Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

### REVIEW REPORT TO THE BOARD OF DIRECTORS OF CALLISTA INDUSTRIES LIMITED

We have reviewed the accompanying "Statement of unaudited Financial Results of Callista Industries Limited for the Quarter ended 30th September, 2023" being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 to the Stock exchanges.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, interim financial reporting (Ind As 34) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and 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. 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 procedure applied to financial data and thus provides 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 accounting standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014, 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 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Ramanand & Associates**  
**Chartered Accountants**  
**FRN No. 117776W**

RAMANAND  
GULABCHAND  
GUPTA

Digitally signed by  
RAMANAND  
GULABCHAND GUPTA  
Date: 2023.12.13 13:55:35  
+05'30'

**Ramanand Gupta**  
**Partner**  
**M. No. 103975**  
**Date: 13th December, 2023**  
**Place: Mumbai**  
**UDIN: 23103975BGWIBE5103**

**CALLISTA INDUSTRIES LIMITED**

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

**Statement of Standalone Audited Financial Results for the Quarter and Half Year Ended 30th September, 2023**

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Half Year		Year Ended
		30 September 23	30 June 2023	30 September 22	30 September 23	30 September 22	31 March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	(a) Income from operations	-	-	-	-	-	-
	(b) Other income	-	-	-	-	-	-
	<b>Total income (a+b)</b>	-	-	-	-	-	-
2	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Change in Inventories	-	-	-	-	-	-
	(d) Employee benefits expense	-	-	-	-	-	-
	(e) Finance costs	0.00	0.03	-	0.03	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	6.23	7.57	0.18	13.79	0.36	0.72
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>6.23</b>	<b>7.60</b>	<b>0.18</b>	<b>13.83</b>	<b>0.36</b>	<b>0.72</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(6.23)</b>	<b>(7.60)</b>	<b>(0.18)</b>	<b>(13.83)</b>	<b>(0.36)</b>	<b>(0.72)</b>
4	Exceptional items [income/(loss)] (Refer note 6)	-	-	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>(6.23)</b>	<b>(7.60)</b>	<b>(0.18)</b>	<b>(13.83)</b>	<b>(0.36)</b>	<b>(0.72)</b>
6	<b>Tax (expense)/credit</b>						
	(a) Current income tax	-	-	-	-	-	-
	(b) Deferred income tax	-	-	-	-	-	-
		-	-	-	-	-	-
7	<b>Profit/(loss) for the period (5-6)</b>	<b>(6.23)</b>	<b>(7.60)</b>	<b>(0.18)</b>	<b>(13.83)</b>	<b>(0.36)</b>	<b>(0.72)</b>
8	<b>Other comprehensive income/(loss)</b>						
	(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	-	-	-	-	-	-
	<b>Other comprehensive income/(loss) for the period, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income/(loss) for the period, net of tax (7 + 8)</b>	<b>(6.23)</b>	<b>(7.60)</b>	<b>(0.18)</b>	<b>(13.83)</b>	<b>(0.36)</b>	<b>(0.72)</b>
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)						
12	Earnings per share (Face value of Rs. 10 each)						
	(a) Basic EPS (not annualised) (in Rs.)	(0.20)	(0.25)	(0.01)	(0.45)	(0.01)	(0.02)
	(b) Diluted EPS (not annualised) (in Rs.)	(0.20)	(0.25)	(0.01)	(0.45)	(0.01)	(0.02)

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 13th December, 2023
- 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.

**For Callista Industries Limited**

**Abhishek Johri**  
Director  
DIN: 00829169

UDIN: 23103975BGWIBE5103

Date: December 13, 2023

Place : Surat

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**Statement of Assets and Liabilities for the Quarter and Half year ended 30th September 2023**

(Rs. In Lacs)

Particulars	As at	As at
	30 September 2023	31 March 2023
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
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	-	-
<b>Total non current assets</b>	<b>54.06</b>	<b>54.06</b>
<b>Current assets</b>		
Inventories	16.36	16.36
Financial assets	-	-
Investments	-	-
Loans	-	-
Trade receivables	-	-
Cash and cash equivalents	0.24	0.24
Other bank balances	-	-
Other financial assets	3.47	2.69
Other current assets	-	-
<b>Total current assets</b>	<b>20.07</b>	<b>19.29</b>
<b>TOTAL ASSETS</b>	<b>74.13</b>	<b>73.35</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	304.66	304.66
Other equity	(317.68)	(303.85)
<b>Total equity</b>	<b>(13.02)</b>	<b>0.81</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities	-	-
Borrowings	75.03	62.60
Other financial liabilities	0.04	0.04
Provisions	-	-
<b>Total non current liabilities</b>	<b>75.06</b>	<b>62.63</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	-	-
Trade payables	-	-
- To micro enterprise and small enterprise	-	-
- To others	-	-
Other financial liabilities	-	-
Other current liabilities	10.83	8.65
Provisions	1.26	1.26
Current tax liabilities (net)	-	-
<b>Total current liabilities</b>	<b>12.09</b>	<b>9.91</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>74.13</b>	<b>73.35</b>
see accompanying notes to the standalone financial results	(0.00)	0.00

By order of the Board  
For Callista Industries Limited

Abhishek Johri  
Director  
DIN: 00829169

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**Statement of Cash Flows for the Quarter and Half Year Ended 30th September, 2023**

Sr. No.	Particulars	For the Half Year Ended September 30, 2023	For the Half Year Ended September 30, 2022
		Unaudited	Audited
	Date of Start of Reporting period	01.04.2023	01.04.2022
	Date of end of Reporting Period	30.09.2023	31.03.2023
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
<b>A</b>	<b>Cash flow from Operating Activities</b>		
	<b>Net Profit Before Taxation and Prior Period and Extraordinary Items</b>	<b>(13.83)</b>	<b>(0.36)</b>
	<b>Adjustments for</b>		
	Depreciation on Fixed Assets	-	-
	Miscellaneous Expenditure Written off	-	-
	Finance Cost	0.00	-
	Interest and other income	-	-
	<b>Operating Profit before Working Capital Changes</b>	<b>(13.82)</b>	<b>(0.36)</b>
	<b>Adjustments for Working Capital Changes</b>		
	Changes in other financial assets	(0.78)	-
	Changes in other Current Liabilities	2.18	0.36
	Changes in Short Term Provisions	-	-
	<b>Net Cash generated from Operating Activities</b>	<b>1.40</b>	<b>0.36</b>
	Income Tax Paid	-	-
	<b>Cash Flow before Prior Period and Extraordinary Items</b>	<b>1.40</b>	<b>0.36</b>
	Cash Flow from Prior Period and Extraordinary Items	-	-
	<b>Net Cash from Operating Activities</b>	<b>1.40</b>	<b>0.36</b>
<b>B</b>	<b>Cash flow from Investing Activities</b>		
	Interest and Other Income	-	-
	<b>Net Cash from Investing activities</b>	<b>-</b>	<b>-</b>
<b>C</b>	<b>Cash flow from Financing Activities</b>		
	Long Term Borrowings	12.43	-
	Finance Cost	(0.00)	-
	Long Term Loans and Advances	-	-
	Increase in Share Capital	-	-
	<b>Net Cash Flow from Financing Activities</b>	<b>12.43</b>	<b>-</b>
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>-</b>	<b>(0.00)</b>
	<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>0.24</b>	<b>0.24</b>
		<b>0.24</b>	<b>0.24</b>

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

By order of the Board  
For Callista Industries Limited

Abhishek Johri  
Director  
DIN: 00829169