

# 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: 14<sup>th</sup> February, 2024**

**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 the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

Dear Sir/ Madam,

In Pursuant to **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, this is to inform you that the Board of Directors of Callista Industries Limited at their meeting held on Today i.e. Wednesday, 14<sup>th</sup> February, 2024, through Video Conferencing (“VC”)/Other Audio-Visual Means (“OAVM”) has inter alia, considered and approved the Standalone Un-audited Financial Results of the Company for the Quarter ended on 31st December, 2023.

We enclose herewith a copy of the said financial results along with the Limited Review Report by the Statutory Auditors of the Company.

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

This is for your information and record.

**Thanking you,  
Yours Faithfully**

**For & On Behalf of  
Callista Industries Limited**

RASHMI  
RAVI  
SHARMA  
Digitally signed by  
RASHMI RAVI  
SHARMA  
Date: 2024.02.14  
14:45:10 +05'30'

**Rashmi Ravi Sharma**

**Managing Director**

**DIN: 06618645**

**Encl: As above**

**CALLISTA INDUSTRIES LIMITED**

CIN: L65921GJ1989PLC098109; E-mail: chplindustries@gmail.com

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

**Statement Of Standalone Financial Results For The Quarter and Nine months Ended 31st December, 2023**

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Nine month ended		Year Ended
		31 December 23	30 September 23	31 December 22	31 December 23	31 December 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	0.00	0.00	0.03	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	0.60	6.23	0.18	14.39	0.54	0.72
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>0.60</b>	<b>6.23</b>	<b>0.18</b>	<b>14.42</b>	<b>0.54</b>	<b>0.72</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(0.60)</b>	<b>(6.23)</b>	<b>(0.18)</b>	<b>(14.42)</b>	<b>(0.54)</b>	<b>(0.72)</b>
4	Exceptional items [income/(loss)] (Refer note 6)	-	-	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>(0.60)</b>	<b>(6.23)</b>	<b>(0.18)</b>	<b>(14.42)</b>	<b>(0.54)</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>(0.60)</b>	<b>(6.23)</b>	<b>(0.18)</b>	<b>(14.42)</b>	<b>(0.54)</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>(0.60)</b>	<b>(6.23)</b>	<b>(0.18)</b>	<b>(14.42)</b>	<b>(0.54)</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.)	(0.02)	(0.20)	(0.01)	(0.47)	(0.02)	(0.02)
	(b) Diluted EPS (not annualised) (in Rs.)	(0.02)	(0.20)	(0.01)	(0.47)	(0.02)	(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 14th February, 2024
- 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

**RASHMI RAVI**  
SHARMA

Digitally signed by RASHMI RAVI SHARMA  
Date: 2024.02.14 14:43:32 +05'30'

Rashmi Sharma  
Director  
DIN No: 06618645

Date: 14th February, 2024

Place : Surat



# RAMANAND & ASSOCIATES

## — CHARTERED ACCOUNTANTS —

Head Office:  
6/C, Gr. Floor, Ostwal Park Bldg. No. 4, Near Jesal Park Jain Temple,  
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' ('Company') for the quarter ended December 31<sup>st</sup>, 2023 ('financial results') and year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> December, 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (the Regulation) as amended.

This Statement is the responsibility of the Company's Management and is subject to approval by the Board of Directors of the Company at their meeting to be held on February 14, 2023. This statement has been prepared on the basis of the related interim financial statements 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard 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 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 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 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 relevant rules issued thereunder and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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 Ramanand & Associates  
Chartered Accountants  
FRN No. 117776W



Ramanand Gupta  
Partner  
M. No. 103975  
Date: 14.02.2024  
Place: Mumbai  
UDIN: 24103975BKAHQX2055