

CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109

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

Email: chplindustries@gmail.com

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400001

Scrip code- 539335

Subject: Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024.

Dear Sir/ Madam,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024, BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the third quarter and nine-months ended 31st December, 2024 is enclosed herewith.

FOR CALLISTA INDUSTRIES LIMITED

(FORMERLY KNOWN AS CHPL INDUSTRIES LIMITED)

(Rashmi Ravi Sharma)

Director

DIN: 06618645

Date: 13th February, 2025

Place: Surat

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Integrated Filing (Financial) for third quarter and nine months ended 31st December, 2024

- A. Unaudited Financial Results (Standalone and Consolidated) for Q3 and 9M ended December 31, 2024
- **Enclosed**

- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: **Not Applicable**

- C. Disclosure of outstanding default on loans and debt securities: **No default as at 31st December, 2024.**

- D. Disclosure of related party transactions (applicable only for half-yearly filings i.e. 2nd and 4th quarter):
Not applicable for quarter ended 31st December, 2024.

- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e. 4th quarter): **Not applicable for quarter ended 31st December, 2024.**

Statement of Standalone of Un-audited Financial Results For The Third Quarter and Nine months Ended 31st December, 2024

Rs. (in lakhs)

Sr. No.	Particulars	Quarter ended			Nine month		Year Ended
		31st Dec 2024	30th Sep, 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
1	(a) Income from operations	-	-	-	-	-	-
	(b) Other income	-	-	-	-	-	-
	Total income (a+b)						
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Change in Inventories	-	-	-	-	-	-
	(d) Employee benefits expense	-	-	-	-	-	-
	(e) Finance costs	0.04	0.00	0.00	0.04	0.03	0.03
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	0.60	0.60	0.60	1.80	14.39	15.40
	Total expenses (a+b+c+d+e+f+g)						
	Profit/(loss) before exceptional items and tax (1-2)	0.64	0.60	0.60	1.84	14.42	15.43
3	Exceptional items [income/(loss)] (Refer note 6)	(0.64)	(0.60)	(0.60)	(1.84)	(14.42)	(15.43)
4	Profit/(loss) before tax (3-4)						
5	Tax (expense)/credit	(0.64)	(0.60)	(0.60)	(1.84)	(14.42)	(15.43)
6	(a) Current income tax	-	-	-	-	-	-
	(b) Deferred income tax	-	-	-	-	-	-
	Profit/(loss) for the period (5-6) Other comprehensive income/(loss)						
7	(a) Items not to be reclassified subsequently to profit or loss (net of tax)	(0.64)	(0.60)	(0.60)	(1.84)	(14.42)	(15.43)
8	(b) Gain/(loss) on fair value of defined benefit plans as per actuarial valuation	-	-	-	-	-	-
	(b) Items to be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Other comprehensive income/(loss) for the period, net of tax						
	Total comprehensive income/(loss) for the period, net of tax (7 + 8)						
9	Paid up equity share capital (Face value of Rs. 10 each) Other equity (excluding revaluation reserves)	(0.64)	(0.60)	(0.60)	(1.84)	(14.42)	(15.43)
10	Earnings per share (Face value of Rs. 10 each)	304.66	304.66	304.66	304.66	304.66	304.66
11	(a) Basic EPS (not annualised) (in Rs.)						
12	(b) Diluted EPS (not annualised) (in Rs.)						
	See accompanying notes to the standalone financial results	(0.02)	(0.02)	(0.02)	(0.06)	(0.47)	(0.51)
		(0.02)	(0.02)	(0.02)	(0.06)	(0.47)	(0.51)

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 1st February, 2025
- 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.

Date: 01st February, 2025
Place: Surat

For Callista Industries Limited

Rashmi Ravi Sharma
Managing Director
DIN: 06618645

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 standalone unaudited financial results ("the Statement") of ' **CALLISTA INDUSTRIES LIMITED** ' ("the Company") for the period ended **31st December, 2024**. 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 its Board of Directors in their meeting held on February 1st, 2025 has been prepared 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, as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 accounting standards 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 Ramanand & Associates
Chartered Accountants
FRN No. 117776W**



**Ramanand Gupta
Partner**

M. No. 103975

Place: Mumbai

Date: 1st February, 2025.

UDIN: 25103975BMIFRP7827