

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: Outcome of Board Meeting

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is to inform you that the Board of Directors at their meeting held today viz., 07th November, 2024 has inter-alia approved the Unaudited Financial Results for the First Quarter ended 30th June, 2024

Please find enclosed a copy of the un-audited financial results of the Company as per Indian Accounting Standards (IND AS) for the first quarter ended 30th June, 2024 along with Limited review Report thereon as per the prescribed format pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 04:00 p.m. and concluded at 05:20 p.m.

FOR CALLISTA INDUSTRIES LIMITED

(FORMERLY KNOWN AS CHPL INDUSTRIES LIMITED)

(Rashmi Ravi Sharma)

Director

DIN: 06618645

Address: 2101, Anmol Pride, Opp Patel Petrol Pump,
S.V. Road, Goregaon (West), Mumbai 400104

Date: 07th November, 2024

Place: Mumbai

CALLISTA INDUSTRIES LIMITED

CIN:L65921TG1989PLC010151

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

Statement Of Standalone Unaudited Financial Results For The Quarter Ended 30th June, 2024

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Year Ended
		30th June, 2024	31st March, 2024	30th June 2023	31st March 2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(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	-	-	0.03	0.03
	(f) Depreciation and amortisation expense	-	-	-	-
	(g) Other expenses	0.60	1.01	7.57	15.40
	Total expenses (a+b+c+d+e+f+g)	0.60	1.01	7.60	15.43
3	Profit/(loss) before exceptional items and tax (1-2)	(0.60)	(1.01)	(7.60)	(15.43)
4	Exceptional items [income/(loss)] (Refer note 6)	-	-	-	-
5	Profit/(loss) before tax (3-4)	(0.60)	(1.01)	(7.60)	(15.43)
6	Tax (expense)/credit				
	(a) Current income tax	-	-	-	-
	(b) Deferred income tax	-	-	-	-
		-	-	-	-
7	Profit/(loss) for the period (5-6)	(0.60)	(1.01)	(7.60)	(15.43)
8	Other comprehensive income/(loss)				
	(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	-	-	-	-
	Other comprehensive income/(loss) for the period, net of tax	-	-	-	-
9	Total comprehensive income/(loss) for the period, net of tax (7 + 8)	(0.60)	(1.01)	(7.60)	(15.43)
10	Paid up equity share capital (Face value of Rs. 10 each)	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)	(0.03)	(0.25)	(0.51)
	(b) Diluted EPS (not annualised) (in Rs.)	(0.02)	(0.03)	(0.25)	(0.51)
	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 07/11/2024
- 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 above results for the quarter ended 30th June, 2024 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (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.
- The Company has only one reportable business segment and have only one reportable geographic segment in India.
- 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 Sharma
Managing Director
DIN: 06618645
Date: 07th November, 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 standalone unaudited financial results ("the Statement") of 'CALLISTA INDUSTRIES LIMITED' ("the Company") for the period ended 30th June, 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 7th Nov 2024 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
Date: 07/11/2024
Place: Mumbai
UDIN: 24103975BKAILB2496