# CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109
Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli, Surat, Bardoli – 394602
Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

To,

**BSE Limited,**

**Phiroze Jeejeebhoy Towers,**

**Dalal Street, Mumbai - 400 001**

**Scrip code: 539335**

**Subject: Outcome of Board Meeting**

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

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., 28th May, 2026, has inter alia considered and approved the following matters:

Audited Financial Results of the Company for the fourth quarter and financial year ended 31st March, 2026, together with all the notes annexed thereto along with the Auditor Report for the quarter and the year ended 31st March, 2026 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. We do hereby confirm that the Statutory auditors of the Company, M/s. Ramanand & Associates, Chartered Accountants have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results for the quarter and year ended 31st March, 2026.

The audited financial results for the quarter and year ended along with Limited Review Report will be made available on the Company's website.

The meeting commenced at 06:00 p.m. and concluded at 06:30 p.m.

Kindly take the same on record.

**For CALLISTA INDUSTRIES LIMITED**

RASHMI RAVI SHARMA

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Date: 2026.05.28 18:31:14 +05'30'

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**(Rashmi Ravi Sharma)**

**Managing Director**

**DIN: 06618645**

**Date: 28th May, 2026**

**Place: Mumbai**

# CALLISTA INDUSTRIES LIMITED

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Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400001

**Scrip code- 539335**

**Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.**

**Declaration**

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. Ramanand & Associates , Chartered Accountants, (Firm Registration Number: 17776W), the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Audited Financial Result of the Company for the financial year ended 31st March, 2026.

Kindly take the same on record.

Thanking you

**For CALLISTA INDUSTRIES LIMITED**

RASHMI RAVI SHARMA
Digitally signed by RASHMI RAVI SHARMA
Date: 2026.05.28 18:30:47 +05'30'

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**(Rashmi Ravi Sharma)**

**Managing Director**

**DIN: 06618645**

**Date: 28th May, 2026**

**Place: Mumbai**

RAMANAND & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Office:
6/C,Gr.Floor,Ostwal Park,
Near Jesal Park Jain Temple,
Bhayandar (East),
Mob.:9322231113
Tel.:02228171199/32252775
Email:rg@caramanandassociates.com

**Independent Auditor's Review Report on the Quarterly audited 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**

**TO THE BOARD OF DIRECTORS OF CALLISTA INDUSTRIES LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone quarterly financial results of **CALLISTA INDUSTRIES LIMITED** (the company) for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 1st April, 2025 to 31st March, 2026

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. 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 that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 opinion.

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

These standalone financial results have been prepared on the basis of the condensed standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit/loss and other comprehensive income (loss) and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to 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 Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain Sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The standalone annual financial results include the results for the quarter ended $31^{st}$ March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

RAMANAND & ASSOCIATES
M. N. 103975
CHARTERED ACCOUNTANTS

**Ramanand Gupta**
**Partner**
**M. No. 103975**
**Date: $28^{th}$ May 2026**
**UDIN: 26103975IOPJKD7252**

**CALLISTA INDUSTRIES LIMITED**

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

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 Ended 31st March, 2026**

**(Rs. In Lacs)**

| Sr. No. | Particulars | Quarter ended | | | Year Ended | Year Ended |
|---|---|---|---|---|---|---|
| | | **31st March 2026** | **31st December 2025** | **31st March 2025** | **31st March 2026** | **31st March 2025** |
| | | **Unaudited** | **Unaudited** | **Unaudited** | **Audited** | **Audited** |
| 1 | **Income** | | | | | |
| | (a) Income from operations | - | - | - | - | - |
| | (b) Other income | 57.00 | 14.56 | 0.04 | 71.56 | 0.04 |
| | **Total income (a+b)** | **57.00** | **14.56** | **0.04** | **71.56** | **0.04** |
| 2 | **Expenses** | | | | | |
| | (a) Cost of materials consumed | - | - | - | - | - |
| | (b) Purchases of Stock-in-Trade | - | - | - | - | - |
| | (c) Change in Inventories | - | 16.36 | - | 16.36 | - |
| | (d) Employee benefits expense | 9.52 | - | - | 9.52 | - |
| | (e) Finance costs | 0.00 | 0.04 | 0.00 | 0.05 | 0.04 |
| | (f) Depreciation and amortisation expense | - | - | - | - | - |
| | (g) Other expenses | (8.62) | 46.39 | 61.32 | 45.94 | 63.12 |
| | **Total expenses (a+b+c+d+e+f+g)** | **0.90** | **62.79** | **61.32** | **71.87** | **63.15** |
| 3 | **Profit/(loss) before exceptional items and tax (1-2)** | **56.10** | **(48.23)** | **(61.28)** | **(0.31)** | **(63.12)** |
| 4 | Exceptional items [income/(loss)] (Refer note 6) | - | - | - | - | - |
| 5 | **Profit/(loss) before tax (3-4)** | **56.10** | **(48.23)** | **(61.28)** | **(0.31)** | **(63.12)** |
| 6 | **Tax (expense)/credit** | | | | - | - |
| | (a) Current income tax | - | - | - | - | - |
| | (b) Deferred income tax | - | - | - | - | - |
| | | **-** | **-** | **-** | **-** | **-** |
| 7 | **Profit/(loss) for the period (5-6)** | **56.10** | **(48.23)** | **(61.28)** | **(0.31)** | **(63.12)** |
| 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)** | **56.10** | **(48.23)** | **(61.28)** | **(0.31)** | **(63.12)** |
| 10 | Paid up equity share capital (Face value of Rs. 10 each) | 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.) | 1.84 | (1.58) | (2.01) | (0.01) | (2.07) |
| | (b) Diluted EPS (not annualised) (in Rs.) | 1.84 | (1.58) | (2.01) | (0.01) | (2.07) |
| | See accompanying notes to the standalone financial results | | | | | |

**Notes forming part of the Results:**

1 The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28th May, 2026

2 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 excerised necesary due diligence to ensure that such financial results provide true and fair view.

3 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.

4 The figures for the previous period / year have been regrouped wherever necessary to confirm to the current year's classification.

5 The company has fully written off the closing stock, as based on Management's assessment the inventory is obsolete and is not expected to yield any future economic benefits. The write off has been supported by written Management representation and has been accounted for in accordance with the applicable Indian accounting standards.

6 During the quarter ended March 31, 2026, the management reassessed the managerial remuneration payable to one of the directors in view of the loss incurred by the Company during Q4 of FY 2025-26 and considering the applicable provisions of the Companies Act, 2013 relating to managerial remuneration in case of inadequacy or absence of profits. Accordingly, the remuneration payable to the director for FY 2025-26 was revised from Rs. 42 Lakhs, which was paid/provided up to Q3 of FY 2025-26, to Rs. 12 Lakhs. Consequently, the excess remuneration amounting to Rs. 30 Lakhs has been repaid by the concerned director during Q4 of FY 2025-26. Further, the remuneration expense recognized in earlier quarters has been proportionately reversed during the quarter ended March 31, 2026 and the financial results have been adjusted accordingly.

**By order of the Board**
**For Callista Industries Limited**

RASHMI RAVI SHARMA
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Date: 2026.05.28 18:31:59 +05'30'

**Date: 28/05/2026**
**Place: Surat**

**Rashmi Sharma**
**Director**
**DIN: 06618645**

**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

**Balance Sheet as at 31st March 2026**

**(Rs. In Lacs)**

| Particulars | As at 31 March 2026 | As at 31 March 2025 |
|---|---|---|
| | Unaudited | Audited |
| **ASSETS** | | |
| **Non-current assets** | | |
| 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 | 145.00 | 54.06 |
| Other financial assets | - | - |
| Deferred tax asset (net) | - | - |
| Other non-current assets | - | - |
| **Total non current assets** | **145.00** | **54.06** |
| **Current assets** | | |
| Inventories | - | 16.36 |
| Financial assets | - | - |
| Investments | - | - |
| Loans | - | - |
| Trade receivables | 67.26 | - |
| Cash and cash equivalents | 0.08 | 0.39 |
| Other bank balances | - | - |
| Other financial assets | - | 3.47 |
| Other current assets | - | - |
| **Total current assets** | **67.34** | **20.22** |
| **TOTAL ASSETS** | **212.34** | **74.28** |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Equity share capital | 304.66 | 304.66 |
| Other equity | (382.70) | (382.39) |
| **Total equity** | **-78.05** | **-77.74** |
| **Liabilities** | | |
| **Non-current liabilities** | | |
| Financial liabilities | - | - |
| Borrowings | | |
| Other financial liabilities | 258.63 | 137.33 |
| Provisions | - | - |
| **Total non current liabilities** | **258.63** | **137.33** |
| **Current liabilities** | | |
| Financial liabilities | | |
| Borrowings | - | - |
| Trade payables | - | - |
| - To micro enterprise and small enterprise | - | - |
| - To others | - | - |
| Other financial liabilities | - | - |
| Other current liabilities | 26.30 | 13.43 |
| Provisions | 5.46 | 1.26 |
| Current tax liabilities (net) | - | |
| **Total current liabilities** | **31.75** | **14.69** |
| **TOTAL EQUITY AND LIABILITIES** | **212.34** | **74.28** |
| see accompanying notes to the standalone financial results | - | 0.00 |

**By order of the Board**
**For Callista Industries Limited**

RASHMI RAVI SHARMA Digitally signed by RASHMI RAVI SHARMA Date: 2026.05.28 18:33:31 +05'30'

**Rashmi Sharma**
**Director**
**DIN: 06618645**

**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 Cash Flows for the Year Ended 31st March, 2026**

| Sr. No. | Particulars | For the Year Ended March 31, 2026 | For the Year Ended March 31, 2025 |
|---|---|---|---|
| | | **Audited** | **Audited** |
| | Date of Start of Reporting period | 01.04.2025 | 01.04.2024 |
| | Date of end of Reporting Period | 31.03.2026 | 31.03.2025 |
| | Whether results are audited or unaudited | Audited | Audited |
| | Nature of report standalone or consolidated | Standalone | Standalone |
| **A** | **Cash flow from Operating Activities** | | |
| | **Net Profit Before Taxation and Prior Period and Extraordinary Items** | **(0.31)** | **(63.12)** |
| | **Adjustments for** | | |
| | Depreciation on Fixed Assets | - | - |
| | Miscellaneous Expenditure Written off | - | - |
| | Finance Cost | 0.05 | 0.04 |
| | Interest and other income | - | - |
| | **Operating Profit before Working Capital Changes** | **(0.26)** | **(63.08)** |
| | **Adjustments for Working Capital Changes** | | |
| | Changes in other financial assets | (90.94) | (0.00) |
| | Changes in other Current Assets | (47.43) | - |
| | Changes in Trade payable | - | -0.04 |
| | Changes in other Current Liabilities | 12.87 | 1.40 |
| | Changes in other financial Liabilities | 121.30 | - |
| | Changes in Short Term Provisions | 4.20 | - |
| | **Net Cash generated from Operating Activities** | **(0.26)** | **(61.72)** |
| | Income Tax Paid | - | - |
| | **Cash Flow before Prior Period and Extraordinary Items** | **-0.26** | **-61.72** |
| | Cash Flow from Prior Period and Extraordinary Items | - | 0 |
| | **Net Cash from Operating Activities** | **-0.26** | **-61.72** |
| **B** | Cash flow from Investing Activities | | |
| | Interest and Other Income | - | - |
| | **Net Cash from Investing activities** | **-** | **-** |
| **C** | Cash flow from Financing Activities | | |
| | Long Term Borrowings | - | 61.91 |
| | Finance Cost | (0.05) | (0.04) |
| | Long Term Loans and Advances | - | - |
| | Increase in Share Capital | - | - |
| | Changes in other financial assets | - | - |
| | **Net Cash Flow from Financing Activities** | **(0.05)** | **61.87** |
| | | | |
| | **Net Increase/(Decrease) in Cash & Cash Equivalents** | **(0.31)** | **0.15** |
| | | | |
| | **Cash and Cash Equivalents at the beginning of the year** | **0.39** | **0.24** |
| | | | |
| | | **0.08** | **0.39** |

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

**By order of the Board**
**For Callista Industries Limited**

RASHMI RAVI SHARMA
Digitally signed by RASHMI RAVI SHARMA
Date: 2026.05.28 18:32:44 +05'30'

**Rashmi Sharma**
**Director**
**DIN: 06618645**