

To,  
**National Stock Exchange of India Limited**  
Listing Department  
Exchange Plaza Bandra Kurla Complex,  
Bandra (East), Mumbai 400001

Date :- 07/11/2024

Dear Sir,

**Ref: SCRIP Code: CONTI**

**Subject: Corrigendum to the Outcome of Board Meeting held on 06<sup>th</sup> November, 2024**

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulation, 2015 we enclose herewith the Corrigendum to the Outcome of Board Meeting held on 06<sup>th</sup> November, 2024

We would like to bring to your attention that, upon reviewing the **Unaudited (Provisional) Financial Results** of the Company for the half year ended **September 30, 2024**, along with the **Limited Review Report** by the Statutory Auditors, we have identified certain discrepancies. These errors were caused due to a **tally linking issue**.

We have now rectified the issue and are attaching below the **corrected version of the financial results** along with the **updated Limited Review Report** for your reference and records.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking you,  
Yours Faithfully,  
For **Continental Seeds and Chemicals Limited**



Praveen Rastogi  
Chairman and Managing Director  
DIN: 01414608  
Address: M-73 B, 1st Floor  
Malviya Nagar New Delhi 110017



# PMAS & ASSOCIATES LLP

(LLPIN-AAJ-1703)

**Chartered Accountants**

## LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF  
CONTINENTAL SEEDS AND CHEMICALS LIMITED  
CIN: U01111DL1983PLC015969

We have reviewed the accompanying statement of unaudited financial results of CONTINENTAL SEEDS AND CHEMICALS LIMITED ('the Company') for the half year ended on 30<sup>th</sup> September, 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, "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 provide 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 PMAS and Associates LLP

Chartered Accountants

Firm's Regn. No. 024726N



CA Neha Jawa

Partner

Membership No. - 529237

New Delhi: 06.11.2024

For-Continental Seeds And Chemicals Ltd

  
Director

For-Continental Seeds And Chemicals Ltd

  
Director

**Notes:**

1. The above financial results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on November 06, 2024 and approved by the Board of Directors at its meeting held on November 06, 2024.
2. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015.
3. The Company deals in single segment 'manufacturing of chemicals & trading of agro based commodities.
4. Figures have been regrouped or re-classified, wherever necessary to conform to the current period's presentation.
5. The figures for the half-year ended 30<sup>th</sup> September, 2024 and 31st March, 2024 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the first half year of the relevant financial year.



For-Continental Seeds And Chemicals Ltd

  
Director

For-Continental Seeds And Chemicals Ltd

  
Director



CONTINENTAL SEEDS AND CHEMICALS LIMITED  
DTJ-114, DLF TOWER DISTRICT CENTRE, NEW DELHI-110025  
CIN No.L01111DL1983PLC015969

Unaudited Financial Results for the Half Year and Year Ended on 30.09.2024

(Amount Rs. Lakhs)

Particulars	Amt as at	Amt as at
	30.09.2024	31.03.2024
	Unaudited	Audited
<b>I. ASSETS</b>		
1 Non-Current Assets		
1.1 Fixed Assets		
Property, Plant & Equipment	1,452.29	1,565.73
Right-of use assets	-	-
Investment Property	-	-
Capital Work In Progress	118.14	48.88
1.2 Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	167.59	167.59
(iii) Loans	-	-
(iv) Other Financial Assets	17.13	17.13
1.3 Deferred Tax Assets (Net)	34.86	29.55
1.4 Other Non-Current Assets	25.00	25.00
<b>Total Non- Current Assets</b>	<b>1,815.00</b>	<b>1,853.87</b>
2 Current Assets		
2.1 Inventories	474.66	315.30
2.2 Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	780.02	341.08
(iii) Cash and Cash Equivalents	6.73	7.61
(iv) Bank Balances (Deposites with maturity upto 12 months)	-	-
(v) Loans	-	-
(vi) Other Financial Assets	0.70	0.53
2.3 Other Current Assets	182.19	135.16
<b>Total Current Assets</b>	<b>1,444.31</b>	<b>799.68</b>
<b>Total Assets</b>	<b>3,259.31</b>	<b>2,653.55</b>
<b>II. EQUITY &amp; LIABILITIES</b>		
3 Equity		
3.1 Equity Share Capital	1,100.27	1,000.28
3.2 Other Equity	1,300.38	268.69
<b>Total Equity</b>	<b>2,400.65</b>	<b>1,268.97</b>
4 Liabilities		
4.1 Non-Current Liabilities		
4.2 Financial Liabilities		
(i) Borrowings	134.22	167.32
(ii) Lease Liabilities	-	-
(iii) Other Financial Liabilities	-	-
4.3 Deferred Tax Liabilities (Net)	-	-
4.4 Provisions	0.35	0.60
4.5 Other Non- Current Liabilities	243.64	316.47
<b>Total Non-Current Liabilities</b>	<b>378.22</b>	<b>484.39</b>
5 Current Liabilities		
5.1 Financial Liabilities		
(i) Borrowings	(125.79)	299.12
(ii) Trade Payables	454.57	229.94
Due to Micro & Small Enterprises	-	-
Due to others	-	-
(iii) Lease Liabilities	-	-
(iv) Other Financial Liabilities	100.65	134.50
5.2 Other Current Liabilities	12.03	234.37
5.3 Provisions	-	-
5.4 Current tax liabilities (Net)	38.98	2.26
<b>Total Current Liabilities</b>	<b>480.44</b>	<b>900.19</b>
<b>Total Equity &amp; Liabilities</b>	<b>3,259.31</b>	<b>2,653.55</b>

For PMAS & Associates LLP  
Chartered Accountants  
FRN No.- 024726N

CA Neha Jawa  
Partner  
M.No. 529237  
Delhi:06.11.2024  
UDIN: 24529237BKDZJV6169



For and On Behalf of the Board of Directors

For-Continental Seeds And Chemicals Ltd

For-Continental Seeds And Chemicals Ltd

*Pravin Rastogi*  
Director

Pravin Rastogi  
Director  
DIN NO: 01414608

*Sachin Rastogi*  
Director

Sachin Rastogi  
Director  
DIN NO: 05134858

Director

CONTINENTAL SEEDS AND CHEMICALS LIMITED  
DTJ-114, DLF TOWER DISTRICT CENTRE, NEW DELHI-110025  
CIN No.L01111DL1983PLC015969

Unaudited Financial Results for the Half Year and Year Ended on 30.09.2024

(Amount Rs. Lakhs)

Sr.No.	Particulars	For the half year ended on					For the year ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2023	30.09.2022	31.03.2024	31.03.2023
		Unaudited (CY H1)	Audited (CY H2)	Unaudited (CY H1)	Audited (LY H2)	Unaudited (CY H1)	Audited	Audited
I	<b>Revenue from Operations</b>							
	Net Sales/ Income from Operations	4,352.67	5,844.30	3,923.60	2,480.03	5,061.04	9,767.91	7,541.07
II	Other Income	20.34	103.72	16.11	9.47	11.23	119.83	20.70
III	<b>Total Income from Operations</b>	<b>4,373.01</b>	<b>5,948.03</b>	<b>3,939.71</b>	<b>2,489.50</b>	<b>5,072.27</b>	<b>9,887.74</b>	<b>7,561.77</b>
IV	<b>EXPENSES</b>							
	Cost of Material Consumed	451.26	543.50	259.07	509.97	363.65	802.57	873.62
	Purchase of Stock-In-Trade	3,739.35	5,404.06	3,270.84	1,663.45	4,270.22	8,674.90	5,933.68
	Changes in Inventories	(121.37)	(58.09)	(32.84)	3.04	139.34	-90.93	142.38
	Employee Benefit Expenses	67.81	69.26	62.44	65.75	61.89	131.70	127.63
	Finance Cost	22.06	29.07	24.41	26.49	26.67	53.48	53.16
	Depreciation and Amortization Expenses	129.22	150.26	146.91	180.73	171.46	297.16	352.19
	Other Expenses	78.67	59.13	197.07	48.71	23.52	256.19	72.23
	<b>Total Expenses</b>	<b>4,367.00</b>	<b>6,197.17</b>	<b>3,927.90</b>	<b>2,498.14</b>	<b>5,056.76</b>	<b>10,125.07</b>	<b>7,554.90</b>
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)	6.01	(249.15)	11.81	(8.64)	15.51	(237.33)	6.87
VI	Exceptional Items	(144.45)	(317.26)	0.04	0.44	4.22	-317.21	4.66
VII	Profit before Extraordinary Items and Tax	150.45	68.11	11.77	(9.08)	11.29	79.88	2.21
VIII	Extraordinary Items							
IX	Profit Before Tax	150.45	68.11	11.77	(9.08)	11.29	79.88	2.21
X	Tax Expense							
	Current Tax	38.98	20.30	5.19	14.19	4.59	25.49	18.78
	MAT Credit utilised	-	-	-	-	-	-	-
	Net current tax	-	-	-	-	-	-	-
	Earlier Year Tax Adjustment	-	-	-	-	-	-	-
	Deferred Tax Assets	5.31	6.45	5.77	11.01	7.21	12.22	18.22
XI	Profit/(Loss) for the period from Continuing Operations (IX-X)	116.78	54.26	12.35	(12.26)	13.91	66.61	1.65
XII	Other Comprehensive Income							
XIII	Total Comprehensive Income for the Period	116.78	54.26	12.35	(12.26)	13.91	66.61	1.65
	Paid-up Equity Share Capital ( Face value of Rs.10 per share)							
XIV	Earnings per Equity Share							
	-Basic	1.06	0.54	0.12	-0.12	0.14	0.67	0.02
	-Diluted	1.06	0.54	0.12	-0.12	0.14	0.67	0.02
	Weighted average equity shares used in computing earnings per share							
	Basic	1,10,02,708	1,00,02,808	1,00,02,808	1,00,02,808	1,00,02,808	1,00,02,808	1,00,02,808
	Diluted	1,10,02,708	1,00,02,808	1,00,02,808	1,00,02,808	1,00,02,808	1,00,02,808	1,00,02,808

For PMAS & Associates LLP  
Chartered Accountants  
FRN No. - 024726N

CA Neha Jawa  
Partner  
M.No. 529237  
Delhi:06.11.2024  
UDIN: 24529237BKDZJV6169



For and On Behalf of the Board of Directors

For-Continental Seeds And Chemicals Ltd

*Pravin Rastogi*  
Pravin Rastogi  
Director  
DIN NO: 01414608

For-Continental Seeds And Chemicals Ltd

*Sachin Rastogi*  
Sachin Rastogi  
Director  
DIN NO: 05134858

**CONTINENTAL SEEDS AND CHEMICALS LIMITED**  
**DTJ-114, DLF TOWER DISTRICT CENTRE, NEW DELHI-110025**  
**CIN No.L01111DL1983PLC015969**  
**Cash Flow Statement for the Year ended 30.09.2024**

(Amount Rs. Lakhs)

Particulars	As on 30.09.2024	As on 31.03.2024
Profit before tax	150.45	79.88
<b>Non Cash Adjustment</b>		
Depreciation and amortisation	129.22	297.16
Profit after adjustment of all non cash items	279.67	377.04
Provision for employees Benefit	-	-
Gain on termination of lease liability	-	-
Securities Deposites Written Back	-	-
Income Tax Short Provisions made for earlier years	-	-
<b>Adjustment for income and expenditure other than operation</b>		
Interest income	-	-
Finance cost	22.06	53.48
Cashflow from operation before change in working capital	301.74	430.52
<b>Cash from Operations before Working Capital Changes</b>		
Increase in Current Assets	(159.36)	241.07
Decrease in Current Assets	(483.39)	(11.69)
Increase in Current Liabilities	224.38	63.68
Decrease in Current Liabilities	(753.93)	(436.83)
Cashflow from operation after working capital change	(870.56)	286.76
Less: Income tax Paid	25.49	18.78
Net cashflow from operating Activities (A)	(896.05)	267.98
<b>Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(86.63)	(103.50)
Interest income	-	-
Cash flow from Investing Activities (B)	(86.63)	(103.50)
<b>Cash Flow from Financing Activities</b>		
Proceeds from Long Term Borrowings and lease liabilities	(33.10)	-
Proceeds from Long Term Borrowings	1,014.90	(108.20)
Borrowing Cost	-	(53.48)
Cash flow from Financial Activities	981.80	(161.68)
Net increase/Decrease in cash or cash equivalent (A+B+C)	(0.89)	2.79
<b>Opening Cash and Cash Equivalents</b>		
Cash in Hand	7.55	4.33
Balance with Bank	0.07	0.49
Cash and cash equivalents at the end of the year	6.73	7.61
<b>Closing Cash and Cash Equivalents</b>		
Cash in Hand	6.23	7.55
Balance with Bank	0.50	0.07
Cash and cash equivalents at the end of the year	6.73	7.61

For PMAS & Associates LLP

Chartered Accountants

FRN No.- 022706K

CA Neha Jawa

Partner

M.No. 529237

Delhi:06.11.2024

UDIN: 24529237BKDZJV6169

For and On Behalf of the Board of Directors

For-Continental Seeds And Chemicals Ltd

For-Continental Seeds And Chemicals Ltd

*Pravin Rastogi*  
Director

Pravin Rastogi  
Director  
DIN NO: 01414608

*Sachin Rastogi*  
Director

Sachin Rastogi  
Director  
DIN NO: 05134858

Director



DEPRECIATION CHART AS PER COMPANIES ACT, 2013  
FOR THE PERIOD FROM 01.04.2024 TO 30.09.2024

PARTICULARS	GROSS CARRYING AMOUNT					DEPRECIATION			NET BLOCK	
	Deemed Cost as on 01.04.2024	ADDITIONS during the yr	SALE/Adj ustment	AS AT 30.09.2024	Upto 01.04.2024	DEPRECIATION FOR THE PERIOD	Total Upto 30.09.2024	AS AT 30.09.2024	AS AT 31.03.2024	
LAND	179.89	-	1.60	178.30	-	-	-	178.30	179.89	
BUILDING	158.40	-	-	158.40	108.74	4.84	113.58	44.82	49.65	
PLANT & MACHINERY	2,106.74	10.90	-	2,117.65	834.75	115.74	950.49	1,167.16	1,271.99	
FURNITURE & FIXTURE	4.78	-	-	4.78	4.78	-	4.78	-	-	
ELECTRICAL FITTINGS & EQUIPMENTS	39.17	-	-	39.17	20.86	2.37	23.23	15.94	18.31	
VEHICLES	43.21	-	-	43.21	41.69	0.23	41.92	1.28	1.51	
OFFICE EQUIPMENT	7.28	0.13	-	7.41	6.98	0.19	7.17	0.24	0.31	
AIR CONDITIONER	3.23	0.94	-	4.17	3.23	0.20	3.43	0.74	0.00	
COMPUTER	7.59	-	-	7.59	6.93	0.31	7.24	0.35	0.66	
LAB. TESTING EQUIPMENTS	4.98	4.96	-	9.94	3.30	1.56	4.86	5.08	1.67	
PAGER	0.09	-	-	0.09	0.09	-	0.09	-	-	
D.G. SET 45 KVA	38.25	-	-	38.25	16.75	1.95	18.70	19.55	21.50	
WEIGHING MACHINE 100 KG.	0.50	0.10	-	0.60	0.43	0.01	0.44	0.16	0.07	
WEIGHING MACHINE 300 KG.	0.88	0.35	-	1.23	0.61	0.03	0.64	0.59	0.27	
THERMIC FLUID HEATER	46.03	-	-	46.03	26.16	1.80	27.96	18.08	19.88	
<b>TOTAL TANGIBLE FIXED ASSETS</b>	<b>2,641.02</b>	<b>17.38</b>	<b>1.60</b>	<b>2,656.81</b>	<b>1,075.30</b>	<b>129.22</b>	<b>1,204.52</b>	<b>1,452.29</b>	<b>1,565.73</b>	
RIGHT OF USE	67.92	-	-	67.92	67.92	-	67.92	-	-	
<b>CAPITAL WORK IN PROGRESS</b>										
BUILDING UNDER CONSTRUCTION	-	-	-	-	-	-	-	-	-	
PLANT & MACHINERY UNDER CONSTRUCTION*	48.88	69.25	-	118.14	-	-	-	118.14	48.88	
	48.88	69.25	-	118.14	-	-	-	118.14	48.88	
<b>Total Fixed Assets</b>	<b>2,757.83</b>	<b>86.63</b>	<b>1.60</b>	<b>2,842.87</b>	<b>1,143.22</b>	<b>129.22</b>	<b>1,272.44</b>	<b>1,570.43</b>	<b>1,614.61</b>	
<b>Previous Year</b>	-	-	-	-	-	-	-	-	-	



For-Continental Seeds And Chemicals Ltd  
*Sham Rishi*  
 Director

For-Continental Seeds And Chemicals Ltd  
*Jodha Lal Singh*  
 Director