



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 30th September, 2021. 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 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 PMAS And Associates LLP
Chartered Accountants
Firm's Regn. No. 024726N**



Membership No. - 529237

New Delhi: 09.11.2021

UDIN: 21529237AAAAEL6989

**Branch Office: 1/25, 3rd Floor, Lalita Park, Laxmi Nagar, Delhi-110092
Mobile: 9990447706 Phone: 011-43025308, E-mail: camohitrastogi@gmail.com**

CONTINENTAL SEEDS AND CHEMICALS LIMITED
FOURTH FLOOR, C-67, DDA SHEDS, OKHLA, PHASE-1, NEW DELHI
CIN No.L01111DL1983PLC015969

Unaudited Financial Results for the Half Year and Year Ended on 30.09.2021

		Amount In Lacs	
		For the half year ended on 30.09.2021	For the half year ended on 31.03.2021
		Unaudited	Audited
I.	ASSETS		
1	Non-Current Assets		
1.1	Fixed Assets		
	Property, Plant & Equipment	291.63	284.98
	Right-of use assets	170.08	170.08
	Investment Property	-	-
	Capital Work In Progress	1,342.73	1,181.86
1.2	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	117.57	119.25
	(iii) Loans	-	-
	(iv) Other Financial Assets	19.36	7.48
1.3	Deferred Tax Assets (Net)	-	11.57
1.4	Other Non-Current Assets	-	67.39
	Total Non- Current Assets	1,941.36	1,842.59
2	Current Assets		
2.1	Inventories	431.23	348.55
2.2	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	364.69	945.33
	(iii) Cash and Cash Equivalents	5.93	36.14
	(iv) Bank Balances (Deposits with maturity upto 12 months)	0.57	-
	(v) Loans	-	-
	(vi) Other Financial Assets	0.06	7.05
2.3	Other Current Assets	124.79	162.89
	Total Current Assets	927.27	1,499.96
	Total Assets	2,868.63	3,342.55
II.	EQUITY & LIABILITIES		
3	Equity		
3.1	Equity Share Capital	1,000.28	1,000.28
3.2	Other Equity	103.68	202.96
	Total Equity	1,103.96	1,203.24
4	Liabilities		
4.1	Non-Current Liabilities		
4.2	Financial Liabilities		
	(i) Borrowings	263.65	226.35
	(ii) Lease Liabilities	-	133.01
	(iii) Other Financial Liabilities	9.10	9.10
4.3	Deferred Tax Liabilities (Net)	-	-
4.4	Provisions	193.28	0.60
4.5	Other Non- Current Liabilities	-	-
	Total Non-Current Liabilities	466.04	369.06
5	Current Liabilities		
5.1	Financial Liabilities		
	(i) Borrowings	269.06	302.98
	(ii) Trade Payables	853.46	535.64
	Due to Micro & Small Enterprises	-	-
	Due to others	-	-
	(iii) Lease Liabilities	-	43.22
	(iv) Other Financial Liabilities	-	91.51
5.2	Other Current Liabilities	161.55	782.87
5.3	Provisions	-	-
5.4	Current tax liabilities (Net)	14.58	14.03
	Total Current Liabilities	1,298.64	1,770.26
	Total Equity & Liabilities	2,868.63	3,342.55



For-Continental Seeds and Chemicals Ltd. For and On Behalf of the Board of Directors

Pravin Rastogi
Pravin Rastogi
Director
DIN NO: 01414608

Sachin Rastogi
Sachin Rastogi
Director
DIN NO: 05134858
Director

UDIN: 21529237AAAAEL6989

CONTINENTAL SEEDS AND CHEMICALS LIMITED
FOURTH FLOOR, C-67, DDA SHEDS, OKHLA, PHASE-1, NEW DELHI
CIN No.L01111DL1983PLC015969

Unaudited Financial Results for the Half Year and Year Ended on 30.09.2021

Amount in Lacs

Sr. No.	Particulars	Half Year ended on				Year ended on	
		30.09.2021	30.09.2020	30.09.2020	30.09.2020	31.03.2021	31.03.2020
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations						
	Net Sales/ Income from Operations	2,835.37	5,707.17	3,832.63	8,791.51	-	9,539.80
II	Other Income	150.05	17.34	13.27	21.64	-	21.64
III	Total Income from Operations	2,985.42	5,724.51	3,845.91	8,813.14	-	9,570.42
IV	EXPENSES						
	Cost of Material Consumed	157.54	3,415.81	-	-	-	3,415.81
	Purchase of Stock-In-Trade	2,825.28	2,197.05	3,462.38	5,835.32	2,773.73	5,659.44
	Changes in Inventories	(82.67)	68.00	117.79	-134.42	-	-134.42
	Employee Benefit Expenses	39.85	37.91	37.47	29.30	-	29.30
	Finance Cost	24.66	29.88	24.26	42.63	-	42.63
	Depreciation and Amortization Expenses	43.74	39.13	22.20	0.16	43.74	61.33
	Other Expenses	76.29	(81.97)	146.88	146.13	-	146.13
	Total Expenses	3,084.70	5,705.81	3,810.99	5,919.13	2,817.47	8,736.60
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)	(99.28)	18.70	34.92	2,894.02	(2,817.47)	53.62
VI	Exceptional Items	-	4.82	0.12	-9.52	-	-9.52
VII	Profit before Extraordinary Items and Tax	(99.28)	13.88	34.80	2,903.54	(2,817.47)	48.68
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit Before Tax	(99.28)	13.88	34.80	2,903.54	(2,817.47)	48.68
X	Tax Expense	-	-	-	-	-	-
	Current Tax	-	4.98	9.05	754.18	(732.54)	14.03
	MAT Credit utilised	-	-	-	-	-	-
	Net current tax	-	-	-	-	-	-
	Earlier Year Tax Adjustment	-	-	-	-	-	-
	Deferred Tax Assets	-	5.10	(2.27)	1.72	(1.33)	2.84
XI	Profit/(Loss) for the period from Continuing Operations(IX-X)	(99.28)	14.01	23.49	2,151.08	(2,086.26)	37.49
XII	Other Comprehensive Income	-	-	-	-	-	-
XIII	Total Comprehensive Income for the Period	(99.28)	14.01	23.49	2,151.08	(2,086.26)	37.49
	Paid-up Equity Share Capital (Face value of Rs.10 per share)	-	-	-	-	-	-
XIV	Earnings per Equity Share						
	-Basic	(0.99)	0.14	0.23	33.18	-34.76	0.37
	-Diluted	(0.99)	0.14	0.23	33.18	-34.76	0.37
	Weighted average equity shares used in computing earnings per share						
	Basic	1,00,02,808	1,00,02,808	1,00,02,808	64,82,694	60,01,685	1,00,02,808
	Diluted	1,00,02,808	1,00,02,808	1,00,02,808	64,82,694	60,01,685	1,00,02,808



For and On Behalf of the Board of Directors
For-Continental Seeds and Chemicals Ltd. For-Continental Seeds and Chemicals Ltd.

Pravin Rastogi
Director
DIN NO: 01414608

Sachin Rastogi
Director
DIN NO: 05134858

UDIN: 21529237AAAAEL6989

CONTINENTAL SEEDS AND CHEMICALS LIMITED
FOURTH FLOOR, C-67, DDA SHEDS, OKHLA, PHASE-I, NEW DELHI
CIN No.L01111DL1983PLC015969
Cash Flow Statement for the Year ended 30.09.2021

	Amount in Rs	
Profit before tax		
Non Cash Adjustment	(99.28)	48.68
Depreciation and amortisation	43.74	61.33
Profit after adjustment of all non cash items	(55.54)	110.01
Provision for employees Benefit		
Gain on termination of lease liability	-	(6.75)
Securities Deposites Written Back		
Income Tax Short Provisions made for earlier years		
Adjustment for income and expenditure other than operation		
Interest income		
Finance cost	24.66	54.14
Cashflow from operation before change in working capital	(30.88)	157.40
Cash from Operations before Working Capital Changes		
Increase in Current Assets	(95.12)	362.42
Decrease in Current Assets	601.79	(626.51)
Increase in Current Liabilities	510.50	558.63
Decrease in Current Liabilities	(746.76)	294.76
Cashflow from operation after working capital change	239.53	746.70
Less: Income tax Paid	-	24.06
Net cashflow from operating Activities (A)	239.53	722.64
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(211.26)	(834.71)
Interest income		
Cash flow from Investing Activities (B)	(211.26)	(834.71)
Cash Flow from Financing Activities		
Proceeds from Long Term Borrowings and lease liabilities	3.38	(45.29)
Borrowing Cost	-	189.80
Repayment of lease liabilities	43.22	(37.88)
Cash flow from Financial Activities	46.60	106.63
Net increase/Decrease in cash or cash equivalent (A+B+C)	74.87	(5.44)
Opening Cash and Cash Equivalents		
Cash in Hand	14.17	0.59
Balance with Bank	21.97	40.98
Cash and cash equivalents at the end of the year	111.01	36.13
Closing Cash and Cash Equivalents		
Cash in Hand	5.93	14.17
Balance with Bank	0.57	21.97
Cash and cash equivalents at the end of the year	6.50	36.14

For PMAS & Associates LLP

Chartered Accountants

FRN No. 024726N



Dated: 30.09.2021

Place: Delhi

For and On Behalf of the Board of Directors

For-Continental Seeds and Chemicals Ltd. For-Continental Seeds and Chemicals Ltd.

Pravin Rastogi
Pravin Rastogi Director
 Director

DIN NO: 01414608

Sachin Rastogi
Sachin Rastogi Director
 Director

DIN NO: 05134858

Property, Plant & Equipment

CONTINENTAL SEEDS AND CHEMICALS LIMITED
FOURTH FLOOR, C-47, DDA SHEDS, OKHLA, PHASE-I, NEW DELHI

DEPRECIATION CHART AS PER COMPANIES ACT, 2013
FOR THE PERIOD FROM 01.04.2021 TO 30.09.2021

Note 3

Particulars	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LAND	1,74,32,559	-	-	1,74,32,559	-	-	-	1,74,32,559	1,74,32,559
BUILDING	1,20,40,192	-	-	1,20,40,192	1,02,23,493	1,07,895	1,03,31,388	17,08,804	18,16,699
PLANT & MACHINERY	1,91,72,819	-	-	1,91,72,819	1,43,12,951	18,19,448	1,61,32,399	30,40,420	48,59,868
FURNITURE & FIXTURE	4,77,532	-	-	4,77,532	4,77,532	-	4,77,532	-	-
ELECTRICAL FITTINGS & EQUIPMENTS	3,90,258	5,29,053	-	9,19,311	3,48,666	1,46,711	4,95,377	4,23,934	41,592
VEHICLES	37,10,502	-	-	37,10,502	32,47,935	1,43,987	33,91,922	3,18,580	4,62,567
OFFICE EQUIPMENT	7,10,475	43,10,962	-	52,21,437	6,30,408	14,75,161	21,05,569	31,15,867	80,067
AIR CONDITIONER	3,23,320	-	-	3,23,320	3,23,234	-	3,23,234	86	86
COMPUTER	4,91,559	-	-	4,91,559	4,76,286	9,646	4,85,932	5,627.0	15,273
LAB. TESTING EQUIPMENTS	2,87,388	-	-	2,87,388	2,63,628	11,012	2,74,640	12,748	23,760
PAGER	8,600	-	-	8,600	8,600	-	8,600	-	-
D.G. SET 45 KVA	6,00,000	-	-	6,00,000	4,25,170	46,014	4,71,184	1,28,816	1,74,830
WEIGHING MACHINE 100 KG.	50,000	-	-	50,000	35,431	3,834	39,265	10,735	14,569
WEIGHING MACHINE 300 KG.	65,000	-	-	65,000	46,060	4,985	51,045	13,955	18,940
THERMIC FLUID HEATER	46,03,462	-	-	46,03,462	10,46,754	6,05,670	16,52,424	29,51,038	-
TOTAL TANGIBLE FIXED ASSETS	6,03,63,666	50,40,014	-	6,54,03,681	3,18,66,148	43,74,363	3,62,40,511	2,91,63,169	2,49,40,810
RIGHT OF USE	2,20,17,258	-	-	2,20,17,258	50,09,614	-	50,09,614	1,70,07,644	1,70,07,644
CAPITAL WORK IN PROGRESS	-	-	-	-	-	-	-	-	-
BUILDING UNDER CONSTRUCTION	-	-	-	-	-	-	-	-	-
PLANT & MACHINERY UNDER CONSTRUCTION*	11,81,86,373	1,60,86,336	-	13,42,72,709	-	-	-	-	-
TOTAL CAPITAL WIP	20,05,67,298	1,60,86,336	-	13,42,72,709	-	-	-	13,42,72,709	11,81,86,373
Total Fixed Assets	28,29,48,222	2,11,26,350	-	22,16,93,648	3,68,75,762	43,74,363	4,12,50,125	18,04,43,522	16,01,34,827
Previous Year	10,95,82,403	10,33,92,060	1,04,07,166	20,05,67,297	3,07,42,696	61,33,076	3,68,75,772	16,36,91,525	7,88,39,707



For-Continental Seeds and Chemicals Ltd.

Pravin Roshan
Director

For-Continental Seeds and Chemicals Ltd.

Jaidev Singh
Director

Continental Seeds And Chemicals Limited | **F.Y.2021-22**

Notes:

1. The above financial results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on 09, November, 2021 and approved by the Board of Directors at its meeting held on 09, November, 2021.
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 'trading of agro based commodities'.
4. Figures have been regrouped or re-classified, wherever necessary to conform to the current period's presentation.

