

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

Date :- 06/11/2024

Dear Sir,

Ref: SCRIP Code: CONTI

Subject: Outcome of the Board Meeting held on 06th November, 2024

Ref: Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015



Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are pleased to inform you that the following decisions have been taken by the Board of Director of the Company in their Meeting held on Wednesday, 06th November 2024 at the registered office of the company situated at DTJ -114, DLF Tower B, Jasola New Delhi-110025.

1. To take on record 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 of the Company is enclosed as Annexure.

The meeting of the Board of Directors Commenced at 04.30 PM and concluded at 04.45 PM

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 30th 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 30th 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

Pran Rats
Director

For-Continental Seeds And Chemicals Ltd

Jacob
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
I. ASSETS			
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	
Total Non- Current Assets	1,815.00	1,853.87	
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	
Total Current Assets	1,444.31	799.68	
Total Assets	3,259.31	2,653.55	
II. EQUITY & LIABILITIES			
3 Equity			
3.1 Equity Share Capital	1,000.28	1,000.28	
3.2 Other Equity	1,400.37	268.69	
Total Equity	2,400.65	1,268.97	
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	
Total Non-Current Liabilities	378.22	484.39	
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	
Total Current Liabilities	480.44	900.19	
Total Equity & Liabilities	3,259.31	2,653.55	

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



CA Neha Jawa
Partner
M.No. 529237
Delhi-06.11.2024
UDIN: 245292378K0ZJV6169

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	Revenue from Operations							
	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	Total Income from Operations	4,373.01	5,948.03	3,939.71	2,489.50	5,072.27	9,887.74	7,561.77
IV	EXPENSES							
	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	5,401.06	3,270.84	1,663.45	4,270.22	8,674.90	5,933.68
	Changes in Inventories	(121.37)	(53.09)	(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
	Total Expenses	4,367.00	6,197.17	3,927.90	2,498.14	5,056.76	10,125.07	7,554.90
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	1.17	0.54	0.12	-0.12	0.14	0.67	0.02
	-Diluted	1.17	0.54	0.12	-0.12	0.14	0.67	0.02
	Weighted average equity shares used in computing earnings per share							
	Basic	1,00,02,808	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	1,00,02,808	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

For and On Behalf of the Board of Directors

For-Continental Seeds And Chemicals Ltd

For-Continental Seeds And Chemicals Ltd



Pravin Rastogi
 Director
 Director
 DIN NO: 01414608

Sachin Rastogi
 Director
 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

Particulars	(Amount Rs. Lakhs)	
	As on 30.09.2024	As on 31.03.2024
Profit before tax		
Non Cash Adjustment	150.45	79.88
Depreciation and amortisation		
Profit after adjustment of all non cash items	129.22	297.16
Provision for employees Benefit	279.67	377.04
Gain on termination of lease liability		-
Securities Deposites Written Back	-	-
Income Tax Short Provisions made for earlier years		-
Adjustment for income and expenditure other than operation		-
Interest income		
Finance cost		-
Cashflow from operation before change in working capital	22.06	53.48
Cash from Operations before Working Capital Changes	301.74	430.52
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
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(86.63)	(103.50)
Interest income		-
Cash flow from Investing Activities (B)	(86.63)	(103.50)
Cash Flow from Financing Activities		
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
Opening Cash and Cash Equivalents		
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
Closing Cash and Cash Equivalents		
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 PMA & Associates LLP

Chartered Accountants

FRN No.- 027045N

M.M. 529237

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

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Pravin Rastogi
 Director

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 DIN NO: 01414608

Sachin Rastogi
 Director

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 DIN NO: 05134858

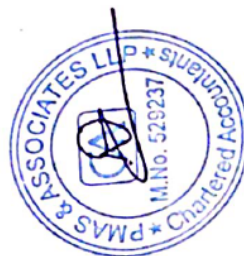
Director

Property, Plant & Equipment

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

(Amount Rs. Lakhs)

PARTICULARS	GROSS CARRYING AMOUNT				DEPRECIATION			NET BLOCK	
	Deemed Cost as on 01.04.2024	ADDITIONS during the yr	SALE/Adjustment	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
TOTAL TANGIBLE FIXED ASSETS	2,641.02	17.38	1.60	2,656.81	1,075.30	129.22	1,204.52	1,452.29	1,565.73
RIGHT OF USE	67.92	-	-	67.92	67.92	-	67.92	-	-
CAPITAL WORK IN PROGRESS	-	-	-	-	-	-	-	-	-
BUILDING UNDER CONSTRUCTION	48.88	69.25	-	118.14	-	-	-	118.14	48.88
PLANT & MACHINERY UNDER CONSTRUCTION*	48.88	69.25	-	118.14	-	-	-	118.14	48.88
Total Fixed Assets	2,757.83	86.63	1.60	2,842.87	1,143.22	129.22	1,272.44	1,570.43	1,614.61
Previous Year	-	-	-	-	-	-	-	-	-



For-Continental Seeds And Chemicals Ltd
 Director
Sham Reth

For-Continental Seeds And Chemicals Ltd
 Director
Jacob Antony