

# SHABA CHEMICALS LIMITED

CINNO.L24111MP1986PLC003741

Regd. Office: 101, Rajani Bhawan, 569/2, M.G. Road, Indore

Contact: 07314299232-bharatneema\_co12@yahoo.com

Website: shabachemicals.com

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To,

Date: 12-02-2022

Bombay Stock Exchange Limited  
Phiroz Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400023

Subject: Outcome of Board Meeting

This is to inform you that the Board of Directors at its meeting held today i.e. on 12th February, 2022 for considering the financial result of the company for the quarter ended 31.12.2021 which commenced at 1:30 p.m. and concluded at 3:00 p.m. have approved the Unaudited Standalone Financial Results for the quarter and nine months ended on 31st December, 2021 for the Financial Year ending 31st March, 2022.

The results along with the copy of limited review report duly signed by the Auditors of the Company are enclosed herewith.

Thanking You

For, Shaba Chemicals Limited

  
Sangeeta Neema  
Managing Director  
DIN: 01871324

**SHABA CHEMICALS LIMITED**  
**Unaudited Financial Results**  
**For the Quarter Ended December 31st, 2021 (Rs. In Lacs)**

Sr No	Particulars	Quarter Ended			Year to date figure for the period ended	
		31.12.2021	30-09-2021	31.12.2020	31.12.2021	31.03.2021
		Unaudited	Unaudited	Audited	Unaudited	Audited
1	<b>Revenue from operations</b>					
	Net sales/income from operation	0.000	0.000	0.000	0.000	0.000
2	<b>Other Income</b>	0.050	0.400	0.080	0.574	0.622
3	<b>Total Income (1+2)</b>	0.050	0.400	0.080	0.574	0.622
4	<b>Expenses</b>					
(a)	Cost of Material consumed	0.000	0.000	0.000	0.000	0.000
(b)	Changes in Inventories of finished goods, work in progress and Stock in trade	0.000	0.000	0.000	0.000	0.000
(c)	Processing charges	0.000	0.000	0.000	0.000	0.000
(d)	Employees benefit expense	0.030	0.030	0.030	0.090	0.120
(e)	Finance cost	0.000	0.000	0.000	0.000	0.000
(f)	Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000
(g)	Other Expenses	0.000	0.350	0.010	0.430	0.485
	<b>Total Expenses</b>	0.030	0.380	0.040	0.520	0.605
5	<b>Profit/Loss before tax (3-4)</b>	0.020	0.020	0.040	0.054	0.017
6	<b>Tax expense</b>					
	Current tax (for the year)	0.000	0.000	0.000	0.000	0.000
	Current tax (relating to prior period)	0.000	0.000	0.000	0.000	0.000
	Deferred Tax	0.000	0.000	0.000	0.000	0.000
7	<b>net profit / (Loss) for the period after tax (5-6)</b>	0.020	0.020	0.040	0.054	0.017
8	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to profit and loss	0.000	0.000	0.000	0.000	0.000
	Items that will be reclassified to profit and loss	0.000	0.000	0.000	0.000	0.000
	Income tax relating to these items	0.000	0.000	0.000	0.000	0.000
11	<b>Total Comprehensive Income for the period</b>	0.020	0.020	0.040	0.054	0.017
12	paid-up equity share capital (face value Rs. 10/- shall be indicated)	291.635	291.635	291.635	291.635	291.635
	Other Equity					
13	<b>Reserve excluding Revaluation</b>	-293.285	-293.285	293.297	293.285	-293.285
	Reserve (as per balance sheet of previous accounting year/year					
14	<b>Earning per share (EPS)</b>					
	Basic	0.001	0.001	0.001	0.002	0.001
	Diluted	0.001	0.001	0.001	0.002	0.001

**NOTES**

- 1 The Company has earned profit of Rs. 2000 from other sources during the quarter ended on 31/12/2021
- 2 Paid up Equity Share Capital is net of Allotment in arrears
- 3 The above results were taken record by the Board at its meeting held on 12-02-2022 after review by the Audit Committee
- 4 There are no Shareholder complaints pending as on date

DATE 12/02/2022  
 PLACE : INDORE

SHABA CHEMICALS LIMITED

Sangita Mehta  
 Director (DIN 01617271)

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**SHABA CHEMICALS LIMITED**

**Cash Flow Statement - Unaudited Financial Results**

**For the Quarter Ended December 31st, 2021**

**(Rs. In Lacs)**

<b>Particulars</b>	<b>Quarter Ended 31.12.2021</b>
Whether cash flow statement is applicable on company	
<b>Cash flows from used in operating activities</b>	
Profit before tax	0.02
<b>Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	0.000
Adjustments for decrease (increase) in inventories	0.000
Adjustments for decrease (increase) in trade receivables, current	0.000
Adjustments for decrease (increase) in trade receivables, non-current	0.000
Adjustments for decrease (increase) in other current assets	0.000
Adjustments for decrease (increase) in other non-current assets	0.000
Adjustments for other financial assets, non-current	0.000
Adjustments for other financial assets, current	0.000
Adjustments for other bank balances	0.000
Adjustments for increase (decrease) in trade payables, current	0.000
Adjustments for increase (decrease) in trade payables, non-current	0.000
Adjustments for increase (decrease) in other current liabilities	0.000
Adjustments for increase (decrease) in other non-current liabilities	0.000
Adjustments for depreciation and amortisation expense	0.000
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
Adjustments for provisions, current	0.000
Adjustments for provisions, non-current	0.000
Adjustments for other financial liabilities, current	0.000
Adjustments for other financial liabilities, non-current	0.000
Adjustments for unrealised foreign exchange losses gains	0.000
Adjustments for dividend income	0.000
Adjustments for interest income	0.000
Adjustments for share-based payments	0.000
Adjustments for fair value losses (gains)	0.000
Adjustments for undistributed profits of associates	0.000
Other adjustments for which cash effects are investing or financing cash flow	0.000
Other adjustments to reconcile profit (loss)	0.000
Other adjustments for non-cash items	0.000
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
<b>Total adjustments for reconcile profit (loss)</b>	<b>0.000</b>
<b>Net cash flows from (used in) operations</b>	<b>0.020</b>
Dividends received	0.000
Interest paid	0.000
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) operating activities</b>	<b>0.020</b>

<b>Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0.000
Cash flows used in obtaining control of subsidiaries or other businesses	0.000
Other cash receipts from sales of equity or debt instruments of other entities	0.000
Other cash payments to acquire equity or debt instruments of other entities	0.000
Other cash receipts from sales of interests in joint ventures	0.000
Other cash payments to acquire interests in joint ventures	0.000
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
Proceeds from sales of property, plant and equipment	0.000
Purchase of property, plant and equipment	0.000
Proceeds from sales of investment property	0.000
Purchase of investment property	0.000
Proceeds from sales of intangible assets	0.000
Purchase of intangible assets	0.000
Proceeds from sales of intangible assets under development	0.000
Purchase of intangible assets under development	0.000
Proceeds from sales of goodwill	0.000
Purchase of goodwill	0.000
Proceeds from biological assets other than bearer plants	0.000
Purchase of biological assets other than bearer plants	0.000
Proceeds from government grants	0.000
Proceeds from sales of other long-term assets	0.000
Purchase of other long-term assets	0.000
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
Dividends received	0.000
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.020
<b>Net cash flows from (used in) investing activities</b>	0.000
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0.000
Payments from changes in ownership interests in subsidiaries	0.000
Proceeds from issuing shares	0.000
Proceeds from issuing other equity instruments	0.000
Payments to acquire or redeem entity's shares	0.000
Payments of other equity instruments	0.000
Proceeds from exercise of stock options	0.000
Proceeds from issuing debentures notes bonds etc	0.000
Proceeds from borrowings	0.000
Repayments of borrowings	0.000
Payments of finance lease liabilities	0.000

Payments of lease liabilities	0.000
Dividends paid	0.000
Interest paid	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) financing activities</b>	
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>0.020</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>0.000</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>0.020</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	
Cash and cash equivalents cash flow statement at beginning of period	1.941
<b>Cash and cash equivalents cash flow statement at end of period</b>	
	1.961

**SHABA CHEMICALS LIMITED**

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Sangeeta Neema  
Director (DIN 01871324)

DATE : 12/02/2022  
PLACE : INDORE

**SHABA CHEMICALS LIMITED**  
**Statement of Assets and Liabilities - Unaudited Financial Results**  
**For the Quarter Ended December 31st, 2021 (Rs. In Lacs)**

Sr. No.	Particulars	Quarter Ended 31.12.2021
<b>ASSETS</b>		
<b>1 Non-Current Assets</b>		
	Property, Plant and Equipment	0.000
	Capital Work in Progress	0.000
	Investment Property	0.000
	Goodwill	0.000
	Other Intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
<b>Non-Current Financial Assets</b>		
	Non-current investments	0.000
	Trade receivables, non-current	0.000
	Loans, non-current	0.000
	Other non-current financial assets	0.296
	<b>Total Non-Current Financial Assets</b>	<b>0.296</b>
	Deferred tax assets (net)	0.000
	Other non-current assets	0.000
	<b>Total Non-Current Assets</b>	<b>0.296</b>
<b>2 Current Assets</b>		
	Inventories	0.000
<b>Current Financial Assets</b>		
	Current investments	0.000
	Trade receivables, current	0.000
	Cash and cash equivalents	1 961
	Bank balance other than cash and cash equivalents	0.000
	Loans, current	0.000
	Other current financial assets	0.000
	<b>Total Current Financial Assets</b>	<b>1.961</b>
	Current tax assets (net)	0.000
	Other current assets	0.000
	<b>Total Current Assets</b>	<b>1.961</b>
<b>3 Non-current assets classified as held for sale</b>		
<b>4 Regulatory deferral account debit balances and related deferred tax Assets</b>		
	<b>Total Assets</b>	<b>2.257</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	291.635
	Other equity	-293.214
	<b>Total equity attributable to owners of parent</b>	<b>-1.579</b>
	Non controlling interest	0.000

	<b>Total equity</b>	-1.579
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current	0.100	
Trade payables, non-current	0.000	
Other non-current financial liabilities	0.000	
	<b>Total non-current financial liabilities</b>	<b>0.100</b>
Provisions, non-current	0.000	
Deferred tax liabilities (net)	0.000	
Deferred government grants, Non-current	0.000	
Other non-current liabilities	0.000	
	<b>Total non-current liabilities</b>	<b>0.100</b>
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current	0.000	
Trade payables, current	3.136	
Other current financial liabilities	0.000	
	<b>Total current financial liabilities</b>	<b>3.136</b>
Other current liabilities	0.600	
Provisions, current	0.000	
Current tax liabilities (Net)	0.000	
Deferred government grants, Current	0.000	
	<b>Total current liabilities</b>	<b>3.736</b>
<b>3 Liabilities directly associated with assets in disposal group classified as held for sale</b>		0.000
<b>4 Regulatory deferral account credit balances and related deferred tax liability</b>		0.000
	<b>Total liabilities</b>	<b>3.836</b>
	<b>Total equity and liabilities</b>	<b>2.257</b>

DATE : 12/02/2022

PLACE : INDORE

SHABA CHEMICALS LIMITED

  
 Sangita  
 Sangeeta Neema  
 Director (DIN 01871324)



# SHABA CHEMICALS LIMITED

CINNO L24111MP1986PLC003741

**Regd. Office:** 101, Rajani Bhawan, 569/2 M.G. Road, Indore (M.P.)-452001

**Contact:** 07314299232 - bharatneema\_co12@yahoo.com

**Website:** shabachemicals.com

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Date: 12/02/2022

To

The Secretary,  
The Bombay Stock Exchange  
Phiroze Jeejeebhoy Towers,  
25<sup>th</sup>, Floor, Dalal Street,  
Mumbai

Dear Sir,

## **SUB: - QUARTERLY LIMITED REVIEW REPORT**

Please find enclosed herewith the Limited Review Report in prescribed format for the quarter ended on 31<sup>st</sup> December, 2021.

Please acknowledge the same.

Thanking you,

Yours faithfully,

For: SHABA CHEMICALS LTD

*Sangeeta Neema*  
(Sangeeta Neema)  
MANAGING DIRECTOR



**S.N.KABRA & CO.**  
**CHARTERED ACCOUNTANTS**

**207, C Block, Silver Mall**  
**8-A, R.N.T. Marg**  
**Indore-452001**

**S.N. KABRA**  
**CHARTERED ACCOUNTANT**

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### **LIMITED REVIEW REPORT**

#### **Review Report to board of director**

We have reviewed the accompanying statement of unaudited financial results of Shaba Chemicals Limited for the quarter ended December, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of 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, *Engagements to Review Financial Statements* 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<sup>1</sup> and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S. N. Kabra & Co**  
**Chartered Accountants**



*Dr Kabra*

**(S. N. Kabra)**  
**(Partner)**

**Membership Number: 072497**

*UDEN: 22072497ABNUYV6117*

**Place: Indore**  
February 2022  
**Date: 12<sup>th</sup> December, 2022**