Continental Chemicals Ltd
Regd. & Head Office : A-7, Sector-7, Noida-201301 (U.P.) India

Tel. : 91-120-2423316
Fax : 91-120-2423316
E-mail : info@continentalsoft.com
: nkc@continentalsoft.com
Web : www.continentalchemicalsltd.com
CIN : L24123UP1984PLC014111

Date 24.08.2026

To
The General Manager
Bombay Stock Exchange & Listing
Corporate Relationship Department,
1st Floor, New Trading Ring,
RotundaBuilding PJ Tower,
Dalal Street, Fort
Mumbai-400001
Scrip code – 506935
ISIN- INE423K01015

Subject: 41st Annual Report for the Financial year 2025-2026.

Dear Sir/Madam,

In Pursuant to the Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find attached herewith the 41st Annual Report for the Financial year 2025-2026 of the Company.

Kindly take the above on record.

Yours Faithfully,

For **Continental Chemicals Limited**

Sakshi Dhawan Digitally signed by Sakshi Dhawan
Date: 2026.08.24 12:44:10 +05'30'

CONTINENTAL CHEMICALS LIMITED NOIDA

Sakshi Dhawan

Company Secretary

(Membership No: ACS 33279)

Enclosure: 41st Annual Report

41ST

Annual Report
2025-26

Corporate Identity Number (CIN) of Company

L24123UP1984PLC014111

Continental Chemicals Limited

Disclaimer

This Annual Report contains statements that may constitute "forward-looking statements" within the meaning of applicable laws and regulations. These statements are based on the Company's current expectations, assumptions, estimates and projections about its business and the industry in which it operates.

Actual results may differ materially from those expressed or implied in these forward-looking statements due to various risks, uncertainties and other factors, including changes in economic conditions, government policies, market conditions, competition, technological developments and other factors beyond the Company's control.

The financial and non-financial information presented in this Annual Report has been prepared based on applicable laws, accounting standards and information available as on the date of this Report. While every effort has been made to ensure the accuracy and completeness of the information contained herein, the Company does not warrant its completeness or accuracy and shall not be liable for any loss arising from reliance on such information.

Nothing contained in this Annual Report should be construed as a guarantee of future performance or as an invitation or recommendation to invest in the securities of the Company. Investors are advised to exercise their own judgment and seek appropriate professional advice before making any investment decision.

The Company undertakes no obligation to publicly update or revise any forward-looking statements to reflect subsequent events or circumstances, except as required under applicable law.

CORPORATE INFORMATION

BOARD OF DIRECTORS AS ON 31ST MARCH, 2026

Mr. Naresh Kumar Chibba (DIN: 00376963) Managing Director
Ms. Sunaina Chibba (DIN: 00370454) Director
Mr. Aditya Vikram Chibba (DIN: 02838045) Director
Mr. Gaurav Sachdeva (DIN: 10746363) Independent Director
Ms. Parul Suraiya (DIN: 08490663) Independent Director

COMPANY SECRETARY

Ms. Sakshi Dhawan

Chief Financial Officer

Mr. Navneet Kumar (Till 14th January, 2026)
Mr. Deepak Kumar (From 14th February, 2026 till date)

STATUATORY AUDITORS

M/s. SSVS & Company
Chartered Accountants
(Registration No.: 021648C),
209, Krishna Apra Plaza, Sector-18, Noida-201301

SECRETARIAL AUDITOR

M/s B. S. Goyal & Co., Company Secretary in Practice
M-215, Rear Ground Floor, Greater Kailash-II,
New Delhi – 110048

BANKERS

INDIAN OVERSEAS BANK
ICICI BANK
CANARA BANK
INDUSIND BANK
HDFC BANK

REGISTRAR AND SHARE TRANSFER AGENT

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD.
Beetal House, 3rd Floor 99,
Madangir Behind Local Shopping Centre,
Near Dada Harsukh Dass Mandir,
New Delhi – 110062

REGISTERED OFFICE

A-7, Sector-7, Noida
Dist. Gautam Buddh Nagar
U.P. INDIA
PIN – 201 301

CIN

L24123UP1984PLC014111

Note from the Managing Director

Dear Shareholders Family,

We trust that this document finds you in the best of your health and high spirits.

With Great Pride and Gratitude, I present the Annual Report of Continental Chemicals Limited for the financial year 2025-26. Your unwavering support and steadfast belief in our Company's mission has been instrumental in our continued success.

I would like to thank our valuable customers, suppliers and the employees of our organization who are the pillars of our success and are the ones who brought company what it is today. I am happy to take this opportunity to inform everyone that the company is in the process of expanding into the next level of growth with unwavering support of all the stakeholders.

The company has grown exponentially for more than two decades now and stands tall as on date with spectacular numbers on all fronts.

During the year, the Company remained focused on strengthening its business operations, maintaining financial discipline, and creating sustainable value for all stakeholders. Despite changing market conditions and business challenges, we continued to demonstrate resilience and commitment towards our strategic goals.

Our performance reflects the dedication of our employees, the trust of our customers, and the continued support of our shareholders and other stakeholders. We have also continued to emphasize operational efficiency, innovation, governance, and responsible business practices.

Looking ahead, we remain optimistic about future opportunities and are committed to driving growth while maintaining strong corporate governance and long-term sustainability.

On behalf of the management team, I would like to express sincere gratitude to our employees, customers and shareholders for their continued confidence and support.

Together, we will continue to build a stronger, future-ready organization.

Thank you for your continued support and trust as we shape the future together.

Yours Sincerely
Naresh Kumar Chibba

DIN:00376963

Continental Chemicals Limited

CIN - L24123UP1984PLC014111
Registered Office: A-7, Sector-VII, Noida-201301, U.P.
web: www.continentalchemicalsltd.com

NOTICE TO THE SHAREHOLDERS

Notice is hereby given that the **41ST Annual General Meeting** of Continental Chemicals Limited will be held on **Friday, 18th September 2026** at **04:00 P.M.** through Video Conferencing (VC) to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Board's Report for the year ended 31st March 2026, audited Statement of Profit and Loss for the year, Balance Sheet as on that date, and the Report of the Auditors thereon.

2. To appoint a director in place of Ms. Sunaina Chibba (DIN:00370454), who retires by rotation and being eligible, offers herself for re-appointment.

By Order of the Board of Directors

Sd/-

Naresh Kumar Chibba
Managing Director
DIN:00376963

Place: Noida
Date: 21.08.2026

NOTES:

1. The relevant details pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking appointment at the 41st AGM are also annexed with this notice as Annexure-A.

2. The Ministry of Corporate Affairs, Government of India ("MCA"), vide its General Circular No. 03/2025 dated September 22, 2025, read with its earlier General Circulars dated May 5, 2020, December 28, 2022, September 25, 2023 and September 19, 2024 (collectively referred to as the "MCA Circulars"), has, inter alia, permitted companies to conduct Annual General Meetings ("AGMs") through Video Conferencing ("VC") or Other Audio-Visual Means ("OAVM"), without the physical presence of members at a common venue. Accordingly, the facility for holding AGMs through VC/ OAVM shall continue to be available till further orders, subject to compliance with the requirements prescribed under paragraphs 3 and 4 of the MCA General Circular dated May 5, 2020. The Securities and Exchange Board of India ("SEBI"), vide its Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 ("SEBI Circular"), has also granted certain relaxations from compliance with specific provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations").

   Therefore, In accordance with the MCA Circulars, SEBI Circulars, the Companies Act, 2013 ("the Act") and the SEBI (LODR) Regulations, the 41st AGM of the Company is being held through VC / OAVM without the physical presence of Members at a common venue on Friday, September 18, 2026 at 4.00 p.m. (IST). The deemed venue for the 41st AGM shall be Continental Chemicals Limited A-7 Sector -7 Noida U.P. 201301.

3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations &

Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

6. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting. Accordingly, the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice

7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.continentalchemicalsltd.com. The Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

8. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No(s). 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 02/2021 dated January 13, 2021, 19/2021 dated December 8, 2021, 21/2021 dated December 14, 2021, 2/2022 dated May 5, 2022, 10/2022 dated December 28, 2022 and General Circular No. 9/2023 dated September 25, 2023, Circular No. 09/2024 dated September 19, 2024 and latest being General Circular No. 03/2025 dated September 22, 2025, issued by MCA (collectively referred to as 'MCA Circulars')

9. Since, the AGM is being conducted through VC/OAVM; there is no provision for appointment of proxies. Accordingly, appointment of proxies by the members will not be available.

10. Corporate members intending to attend the AGM through authorized representatives are requested to send a scanned copy of duly certified copy of the board or governing body resolution authorizing the representatives to attend and vote at the Annual General Meeting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email address to bsgoyal.associates@gmail.com with a copy marked to helpdesk.evoting@cdslindia.com.

11. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

12. Additional information, pursuant to Regulation 36(3) of the Listing Regulations, in respect of director re-appointing/ appointing at the Annual General Meeting is appended hereto and forms part of this Notice.

13.(a)The Register of Members and Share Transfer Books of the Company will remain closed from 12th September 2026 to 18th September 2026 (both days inclusive).

(b) The remote e-voting period commences on Tuesday, 15th September 2026 (09:00 am) and ends on Thursday, 17th September, 2026 (05:00 pm). No e-voting shall be allowed beyond the said date and time. During this period members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of September 11, 2026, may cast their vote by remote e-voting.

14. Members holding shares in physical form are requested to intimate immediately to the Registrar & Share Transfer Agent of the Company, BEETAL FINANCIAL & COMPUTER SERVICES PVT LTD., Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi – 110062; TEL:011- 29961281-283, 26051061, 26051064, Email: beetalrta@gmail.com; Website: www.beetalfinancial.com quoting registered Folio No. (a) details of their bank account/change in bank account, if any, and (b) change in their address, if any, with pin code number.
    In case share are in demat form members are requested to update their bank detail with their depository participant.
    The shareholders having shares in physical form are requested to dematerialize the shares at the earliest.

15. In terms of Section 72 of the Companies Act, 2013 and the applicable provisions, the shareholders of the Company may nominate a person in whose name the shares held by him/them shall vest in the event of his/their death. Shareholders desirous of availing this facility may submit the requisite nomination form.

16. Any member requiring further information on the Accounts at the meeting is requested to send the queries in writing to Chief Finance officer and Compliance Officer on compliance@continentalsoft.com, at least 7 days before the meeting.

17. In respect of the matters pertaining to Bank details, ECS mandates, nomination, power of attorney, change in name/address etc., the members are requested to approach the Company's Registrars and Share Transfer Agent, in respect of shares held in physical form and the respective Depository Participants, in case of shares held in electronic form. In all correspondence with the Company/Registrar and Share Transfer Agent, members are requested to quote their folio numbers or DP ID and Client ID for physical or electronic holdings respectively.

18. The documents referred to in the proposed resolutions are available for inspection at its Registered Office of the Company during normal business hours on any working day except Saturdays, up to the date of meeting.

19. SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat account. Members holding shares in physical form can submit their PAN to the Company/Registrar.
20. Members who hold shares in multiple folios in identical names or joint holding in the same order of names are requested to send the share certificates to the Registrar, for consolidation into a single folio.

21. In compliance with the aforesaid MCA Circulars and SEBI Circular dated May 12, 2020, the Annual Report including audited financial statements for the financial year 2025-26 including notice of 41st AGM is being sent only through electronic mode, those Members who have not registered their e-mail address so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.

    In case you have not registered your email id with depository you may register your email id in following manner:

Physical Holding	Send a signed request the Company, at info@continentalsoft.com; compliance@continentalsoft.com providing Folio number, Name of the shareholder, scanned copy of the share certificate (Front and Back), PAN (Self attested scanned copy of PAN Card), AADHAR (Self attested scanned copy of Aadhar Card) for registering email address.
Demat Holding	Please contact your Depositary Participant (DP) and register your email address as per the process advised by DP.

The Company will also be publishing an advertisement in newspapers containing the details about the AGM i.e., date and time of AGM, details for e-voting, availability of notice of AGM at the Company's website.

Additionally, as per Regulation 36(1) (b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a letter providing the web-link of the Annual Report for financial year 2025-26, will be sent to those shareholder(s) through post who have not registered their email address with the Company/ Depositories/RTA.

22. Voting through electronic means: In compliance with the provisions of Regulation 44 of the Listing Regulations and Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 Company is offering e-voting facility to its members. Detailed procedure is given in the enclosed letter.

23. **THE INSTRUCTIONS FOR REMOTE EVOTING AND EVOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:**

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arisen due to COVID-19 global pandemic, the general meetings of the companies conducted as per the guidelines issued by the Ministry of Corporate Affairs ('MCA') vide its Circular Nos. 14/2020 and 17/2020 dated April 8, 2020 and April 13, 2020 respectively, read with Circular Nos. 20/2020 dated May 5, 2020 and 02/2021 dated January 13, 2021, 19/2021 dated December 8, 2021, 21/2021 dated December 14, 2021 and 2/2022 dated May 5, 2022, 10/2022 dated December 28,2022, 09/2023 dated September 25, 2023, Circular No. 09/2024 dated September 19, 2024 and latest being General Circular No. 03/2025 dated September 22, 2025, (collectively referred to as 'MCA Circulars'), and Securities and Exchange Board of India ('SEBI') vide its Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, and SEBI/HO/CFD/ CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 (collectively referred to as 'SEBI Circulars') and Master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 (collectively referred to as 'SEBI Circulars'). The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at www.continentalchemicalsltd.com. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com . The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.

7. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No(s). 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 02/2021 dated January 13, 2021, 19/2021 dated December 8, 2021, 21/2021 dated

December 14, 2021, 2/2022 dated May 5, 2022, 10/2022 dated December 28, 2022 and General Circular No. 9/2023 dated September 25, 2023, Circular No. 09/2024 dated September 19, 2024 and latest being General Circular No. 03/2025 dated September 22, 2025, issued by MCA (collectively referred to as 'MCA Circulars')

8. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022, General Circular No. 10/2022 dated 28.12.2022, General Circular No. 9/2023 dated September 25, 2023 Circular No. 09/2024 dated September 19, 2024 and latest being General Circular No. 03/2025 dated September 22, 2025, and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2026, to conduct their AGMs through VC or OAVM on or before 30th September, 2026 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020 and all other circulars issued thereafter in this reference.

24. THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on 15th September, 2026 at 9:00 A.M. and ends on 17th September, 2026 at 5:00 P.M.. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) **of 11st September, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote during the meeting holding through VC/OAVM

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name**

	and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.
Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on “Shareholders” module.
3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant Continental Chemicals Limited on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.

- Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; compliance@continentalsoft.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

25. INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **3 (three) days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 2 (Two) **days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

NOTE: IT IS ADVISABLE TO LOGIN BEFOREHAND AT E-VOTING SYSTEM AS EXPLAINED IN E-VOTING INSTRUCTIONS ABOVE TO BE FAMILIAR WITH THE PROCEDURE, SO THAT YOU DO NOT FACE ANY TROUBLE WHILE LOGGING-IN DURING THE AGM.

'Annexure – A'

Information pursuant to regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the provisions of Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India regarding the directors proposed to be appointed/ re-appointed

Name of the Director	Sunaina Chibba
Date of Birth	27/08/1984
Nationality	Indian
DIN	00370454
Age	41
Date of appointment	29/09/2014
Qualifications	M.B.A. from University of Westminster, U.K.
Experience & expertise in Specific functional area	She worked as director in different companies in last 19 years
Directorship in other companies	N.A.
Memberships /Chairmanships of Committees of other public Companies	N.A.
Number of Board meeting attended in FY 2025-26	15
Shareholding	NIL
Terms and conditions of appointment/ re-appointment	N.A.
Remuneration Last Drawn	Nil
Details of Remuneration sought to be paid	NIL
Relationship with other directors	Daughter of Mr. Naresh Kumar Chibba, Managing Director of Company and sister of Mr. Aditya Vikram Chibba, Director of the Company

By Order of the Board of Directors
Sd/-
Naresh Kumar Chibba
Managing Director
DIN:00376963

Place: Noida
Date: 21.08.2026

BOARDS' REPORT

To,
The Members,

Your Directors have immense pleasure in presenting their 41st Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2026.

Financial Results

The summary of the Company's financial performance for financial year 2025-26 compared to previous year 2024-25 is given as below:

(Amt. in Lakhs)

Particulars	**2025-2026**	**2024-25**
Revenue from operations & other income	167.8	157.38
Profit and Loss before exceptional Item and tax	58.75	48.19
Exceptional items	-	-
Profit before tax	58.75	48.19
Tax Expense: - Current Tax (net) - Less: MAT Credit entitlement Deferred Tax Total other comprehensive Income	 7.30 - .25 (0.46)	 3.34 - 1.46 (0.13)
Total Comprehensive Income	**51.66**	**43.73**

Dividend

The Company has not declared any dividend for the year ended March 31, 2026.

OPERATIONS

The company is in the business of sale, purchase and licensing of Software. Company has many new projects to expand its business in the coming years. During the year under review, the revenue from operations was Rs.1,67,79,601/-as against Rs. 1,57,37,749/-in previous year, but the total comprehensive income recorded for the year increased during the year to Rs. 51,66,377/- as against Rs. 43,73,263/-of previous year.

Other Equity

The Company has transferred Rs. 51,66,377/-to the other equity account.

Finance

1. **Share Capital**
   During the year under consideration, the Company has not changed its capital structure and the paid-up equity share capital as on 31st March 2026 was Rs.2,24,90,000/-.

2. **Deposit**
   The Company has not accepted any deposit under section 73 of the Companies Act, 2013.

3. Particulars of loan, guarantees and investments

The Company has not provided any loan, guarantee and has not made any investment covered under the provisions of Section 186 of the Companies Act, 2013.

Vigil Mechanism/ Whistle Blower Policy

Pursuant to Section 177(9) of the Companies Act, 2013 and Listing Regulation, 2015, the Company has formulated a Whistle Blower Policy to establish a vigil mechanism for directors and employee of the Company. The Purpose and objective of this policy is to provide a framework to promote responsible and secure whistle blowing. It protects the employees wishing to raise concern about serious irregularities within the Company. The detail of Whistle Blower Policy is explained in the Corporate Governance Report and also posted on the website of the Company.

Management Discussion and Analysis

The Management Discussion and Analysis forms part of this Annual Report for the year ended 31st March 2026 as **Annexure – I**.

Annual Return

Pursuant to Section 134(3)(a) of the Act, the draft annual return as on March 31, 2026 prepared in accordance with Section 92(3) of the Act is made available on the website of your Company and can be accessed through Company website i.e. https://www.continentalchemicalsltd.com/investors.aspx

Significant and Material Orders Passed by the Regulators or Courts

No significant and material order has been passed by any regulators or court during the financial year 2025-26.

Change in the Nature of Business

There was no change business of the company during the financial year under review.

Directors and Key Managerial Personnel

As on the date of this report Board comprises of Chairman, Managing Director, Directors, Independent Director, woman directors and additionally there is a Chief Financial Officer and a Company Secretary.

On 24th June, 2025, Mr. Raghav Nathani has resigned from the position of Independent Director due to personal and unavoidable circumstances.

On 6th August, 2025, Ms. Parul Suraiya has been appointed by the Board of Directors as an Additional Director designated as an Independent Director subject to the approval of the members of the company and then appointed as an Independent Director on 20th September, 2025 by the shareholders of the Company in the AGM of the Company held on 20th September, 2025.

On 14th January, 2026 Mr. Navneet Kumar Resigned from the post of CFO and On 14th February, 2026 Mr. Deepak Kumar has been appointed as the CFO of the Company.

1. Appointment

During the year, the following appointment was taken place:

Ms. Parul Suraiya appointed as an Independent Director on 20/09/2025 and Mr. Deepak Kumar appointed as the CFO of the Company on 14th February, 2026.

2. Retire by Rotation

In accordance with provision of Companies Act, 2013 and Articles of Association of the Company, Ms. Sunaina Chibba, Director liable to retire by rotation at the forthcoming Annual General Meeting and being eligible, offers herself for reappointment.

3. Meetings

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. During the year 15 Board Meetings and 7 Audit Committee Meetings were convened and held. The maximum interval between board meetings did not exceed 120 days, as prescribed in the Act. The details of which are given in the Corporate Governance Report.

4. Board Evaluation

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration and Stakeholder Relationship Committees. The manner in which the evaluation has been carried out has been explained in the Corporate Governance Report.

5. Declaration by an Independent Director(s)

Mr. Gaurav Sachdeva and Ms. Parul Suraiya had given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

Hence, the Company has received declaration pursuant to section 149(7) of the Act and regulation 25 of the Listing Regulations, 2015 from the independent directors (Mr. Gaurav Sachdeva and Ms. Parul Suraiya) stating that they meet the criteria of independence as provided in section 149(6) of the Act read with Regulations 16 and 25 of the Listing Regulations, 2015.

Mr. Gaurav Sachdeva and Ms. Parul Suraiya are also not debarred from holding the office of Director by virtue of any order of the SEBI or any other such authority. The Independent Directors have also given declaration of compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to their name appearing in the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

6. Managerial Remuneration

Detail of all elements of remuneration paid to all Directors is given in the Corporate Governance Report.

Detail of particulars pursuant to section 197(12) of the Companies Act, 2013 read with rules of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, are annexed as Annexure –II.

7. Nomination and Remuneration Policy

The Board has, on recommendation of the Nomination and Remuneration Committee, framed a Policy for selection, appointment and remuneration of Directors and Key Managerial Personnel. More detail of the same is given in the Corporate Governance Report.

Details of Subsidiary/Joint ventures/ Associate Companies

The Company has no Subsidiary/ Joint Ventures/Associate Companies.

Particulars of Employees

The Section 197(12) of Companies Act, 2013 read with provision of Rule 5(2)(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 requiring particulars of the employees. All required applicable details under The Section 197 (12) of Companies Act, 2013 read with provision of Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 has been attached with the board report as **Annexure – II**.

Related Party Transaction

The Company has an agreement with a related party for securing business from abroad and the shareholders of the company approved it. All related party transactions held during the year was approved and reviewed by the audit committee as per the provisions of Companies Act, 2013 and in compliance of the approval provided by the shareholders. The details of the related party transactions are provided in **Annexure – III.**

All Related party Transactions as required are reported in in Note – 24 (e) – Notes to Accounts of the Standalone financial statements of your Company**.**

Directors' Responsibility Statement

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of the Section 134(3) (c) of the Companies Act, 2013:

(i) That in the preparation of the annual financial statements for the year ended March 31, 2026; the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

(ii) That such accounting policies, as mentioned in the Financial Statements as 'Significant Accounting Policies' have been selected and applied consistently and judgments and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2026 and of the profit of the Company for the year ended on that date;

(iii) That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(iv) That the annual financial statements have been prepared on a going concern basis;
(v) That proper internal financial controls were in place and that the financial controls were adequate and were operating effectively;
(vi) That proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Corporate Governance

The Company is committed to maintain highest standards of corporate governance practices. The Corporate Governance Report, as stipulated by SEBI Listing Regulations, forms part of this Integrated Annual Report along with the required certificate from a Practicing Company Secretary, regarding compliance of the conditions of corporate governance, as stipulated. A Report on Corporate Governance is annexed herewith as "**Annexure – IV**".

Auditors

1. Statutory Auditor

The shareholders had appointed M/s. SSVS & Company (FRN: 021648C), Chartered Accountants for a term of 5 (five) consecutive years from the conclusion of 39th Annual General Meeting held on 20/09/2024. The Notice of the 39TH AGM also contain a resolution for consideration and approval of the Members for the appointment of M/s. SSVS & Company (FRN: 021648C).

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments

2. Cost Audit

The services provided by Company are not covered under cost audit and therefore, pursuant to Section 148 of Companies Act, 2013 with the Companies (Cost Records and Audit) Amendment Rules, 2014, the Company is not required to maintain the cost audit records.

3. Secretarial Audit

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s B. S. Goyal & Co., a firm of Company Secretary in Practice, to undertake the Secretarial Audit of the Company. The Report of the Secretarial Audit is annexed herewith as **Annexure – V**.

The Secretarial Audit Report does not contain any qualification. Auditors remarks in their report are self-explanatory and do not call for any further comments from Board as the Company always complies with all the applicable provisions as stipulated in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosures) Regulations, 2015 and/or rules made thereunder.

4. Secretarial Standards

During the year under review, the Company has complied with all the applicable provisions of Secretarial Standard-1 and Secretarial Standard-2 issued by the Institute of Company Secretaries of India

5. Internal Audit & Controls

For the year under review, Ms. Sunaina Chibba had been appointed as internal auditor of the Company. During the year, the Company continued to implement her suggestions and recommendations to improve the control environment. Her scope of work includes review of processes for safeguarding the assets of the Company, review of operational efficiency, effectiveness of systems and processes, and assessing the internal control strengths in all areas.

Conservation of Energy, Technology absorption and Foreign Exchange Earning and Out go

Conservation of Energy

(a) Energy conservation has been an important thrust area for the Company. The adoption of energy conservation measures has helped the Company in reduction of cost and reduced machine down-time.
(b) Energy conservation is an on-going process and new areas are continuously identified and suitable investments are made, wherever necessary.
(c) Various on-going measures for conservation of energy include (i) use of energy efficient lighting and better use of natural lighting, (ii) reduction of energy loss, and (iii) replacement of out-dated energy intensive equipment, But Company has not made any big investment for this purpose.

Technology absorption

During the year 2025-26 the company took some minor efforts for new technology absorption.

(1) No absorption of imported technology has been taken place during year 2025-26.
(2) No expenses incurred for Research and Development during financial year 2025-26.

Foreign Exchange Earning and Out go

There is no foreign exchange outgo in the Company. The Company earned foreign exchange inflow of **Rs. 25,48,482/-**

Obligation of Company under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

As the no. of employees in the company is less than 10 so as per section 6(1) of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 company is not required to constitute an Internal Complaint Committee. However, the Company remains committed to maintaining a safe and harassment free workplace and has adopted necessary preventive measures.
The details of complaints during the financial year are as follows:
Number of complaints of sexual harassment received during the year – NIL
Number of complaints disposed of during the year- NIL
Number of cases pending for more than 90 days- Nil
The Board affirms that the Company has complied with the applicable provisions of the Act to the extent required.

Obligation of Company under the Maternity Benefit Act, 1961

As the no. of employees in the company is less than 10 so the Maternity Benefit Act, 1961 does not apply on the Company.

Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

There is no material change which may affect the financial position of the company between the end of the financial year and the date of the report.

Personnel

Employee relations continued to be cordial throughout the year in the Company. Your Directors express their appreciation for the contribution made by the employees to the operations of the Company during the year.

Risk Management Policy:

The Risk management policy of your Company formulated and approved by the Board states the Company's approach to address uncertainties in its endeavors to achieve its stated and implicit objectives. It prescribes the roles and responsibilities of various stakeholders within your Company, the structure for managing risks and the framework for risk management.
This policy and the Internal Financial Controls comprehensively address the key strategic/business risks and operational risks respectively.

Corporate Social Responsibility (CSR)

The concept of Corporate Social Responsibility is not applicable to the Company under section 135 of the Companies Act, 2013.

Insolvency Proceedings:

There is no application made by the Company or any proceedings initiated against the Company under Insolvency and Bankruptcy Code, 2016 (31 of 2016) the during the year.

Valuation for one time settlement

The Company has not borrowed any loans from the Banks or Financial Institutions and has not defaulted in the payment of the loans borrowed from the banks or financial institutions during the year 2025-2026.

Regulatory Guidelines/Amendments

The Company has also been following directions, guidelines, circulars issued by SEBI, BSE, MCA, from time to time pertaining to listed companies.

Liquidity

Your Company maintains sufficient cash to meet our strategic objectives. We clearly understand that the liquidity in the Balance Sheet is to ensure balance between earning adequate returns and the need to cover financial and business risks. Liquidity also enables your Company to position itself for quick responses to market dynamics.

Audit Trail Facility

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares.

Online Dispute Resolution (ODR) Mechanism

SEBI, vide its Circulars dated July 31, 2023 and August 4, 2023 read with Master Circular dated July 31, 2023 (updated as on August 11, 2023), has established the Online Dispute Resolution Portal ("ODR Portal") to facilitate resolution of disputes in the Indian securities market. Investors who have not been able to resolve their grievances through the SCORES platform or directly with the Company/RTA may initiate dispute resolution through the ODR Portal at https://smartodr.in/login.

Further, the SCORES platform enables investors to lodge complaints against listed companies and market intermediaries and provides transparency and real-time tracking of complaints.

KYC Updation

This is also a reminder to update KYC details pursuant to SEBI Master Circular No. SEBI/HO/ MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024, and to dematerialise physical securities. The circular issued by SEBI mandates all the listed companies to record PAN, Address with PIN code, Mobile Number, Bank Account details, Specimen Signature and choice of Nomination of security holders holding securities in physical mode. While updating Email ID is optional, the security holders are requested to register email id also to avail online services. This is applicable for all security holders holding securities in physical mode.

The formats for choice of Nomination and Updation of KYC details viz; Forms ISR-1, ISR-2, ISR-3, SH- 13, SH-14 and SEBI circulars are available on our website.

Special Window for Transfer and Dematerialisation of Physical Securities

Pursuant to SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/1/3750/2026 dated January 30, 2026, All Shareholders are hereby informed that a Special Window is hereby opened for a period of one year from February 05, 2026 to February 04, 2027 for transfer and dematerialisation ("demat") of physical securities which were sold/purchased prior to April 01, 2019.The special window shall also be available for such transfer requests which were submitted earlier and were rejected/ returned/not attended to due to deficiency in the documents/ process/or otherwise. Further, the securities so transferred shall be mandatorily credited to the transferee only in demat mode and shall be under lock-in for a period of one year from the date of registration of transfer. Such securities shall not be transferred/ lienmarked/pledged during the said lock- in period. Further, the cases involving disputes between transferor and transferee will not be considered in this window and may be settled by transferor and transferee through court/NCLT process. Further, securities which have been transferred to Investor Education and Protection Fund (IEPF) shall not be considered under this window for processing.

Shareholders are encouraged to take advantage of this oppurtunity by furnishing the requisite documents listed in the above mentioned circular to the Company or its Registrar and Share Transfer Agent (RTA), BEETAL Financial & Computer Services Pvt Ltd. at the earliest within the stipulated period.

Acknowledgement

Your directors convey their sincere thanks to the various agencies of the Central Government, State Governments, Banks and other concerned agencies for all the help and cooperation extended to the Company. The Directors also deeply acknowledge the trust and confidence the shareholders and investors have placed in the Company. Your directors also record their appreciation for the dedicated services rendered by the workers, staff and officers of the Company.

For and on behalf of Board of Directors

Place: Noida
Date: 21.08.2026

Sd/-	Sd/-
Naresh Kumar Chibba	**Aditya Vikram Chibba**
Managing Director	**Director**
DIN:00376963	**DIN:02838045**

ANNEXURE INDEX

Annexure	Content
I	Management Discussion and Analysis
II	Statement under Section 197 and rule 5 of Companies (Appointment and Remuneration) Rules, 2014
III	AOC 2 – Related Party Transactions Disclosure
IV	Report on Corporate Governance
V	Secretarial Audit Report

Annexure – I

Management Discussion and Analysis

Overview

The Management Discussion and Analysis (MD&A) provides an overview of the Company's business performance, financial position, operational developments, opportunities, risks, and future outlook for the financial year ended 31st March 2026.

Operation and Industry

The company is in the business of sale, purchase and licensing of Software within and outside India. Company has many new projects to expand its business in the coming years in India as well as abroad and trying to increase its scale of operation and Company is also trying to invest in appointing and maintaining Good Employees. The Indian Software Industry plays an important role in increasing the GDP of the economy of the Country and is on expansion with passing of time.

Opportunities and Threats

Your company is facing competition in Indian as well as overseas market, but we have an edge over others with our quality and timely execution of services. The dynamic business conditions and adverse movement of foreign exchange rate of the Rupee is major concern for the growth of the industry. The Company is contributing positively in the same and providing the best services to the customers.

The increasing adoption of digital technologies, cloud-based solutions, automation and software-driven business processes provides significant opportunities for the Company. Expansion into international markets may further support the Company's growth.

At the same time, the business is exposed to risks arising from intense competition, rapid technological changes, changes in software licensing models, cybersecurity concerns, regulatory developments and fluctuations in foreign exchange rates in respect of overseas transactions.

Risk and Concerns

The Company has a well-structured and robust risk management mechanism, including a comprehensive register that lists the identified risks, their impact and the mitigation strategy. Broadly, some overriding risks are listed below:

Data security risk: Technical failure and breakdowns in servers could interrupt our websites and result in corruption of all data and security breaches. The Company has adopted various measures to overcome the risks.

Obsolescence risk: A technology-driven company always faces the risk of an innovation or product development that can make one or more propositions redundant. The Company remains alert with technological developments to overcome this risk.

Competition risk: Enhanced competition in the market may reduce price and revenue margin. The Company is expanding globally and penetrating potential international markets.

Consolidation risk: Consolidation of service providers may affect the Company. The Company is focusing on capitalizing on current market opportunities.

Regulatory risk: Businesses can be affected by privacy legislation and other regulations.

Segment –Wise or Product –wise Performance

The Company is dealing in single segment as IT and Software Services. The Company has secured business and new order from overseas and expecting good growth in future and Company also continue to engage in deep industry Knowledge.

Outlook

The company is making all efforts to improve the quality of its Services and to take more projects and has been involved in diversified activities in the Software Industry. The Company is maintaining high quality products and services and confident of achieving better results in the future.

Internal Control Systems and their Adequacy

Internal control systems are a set of policies, processes and procedures put in place to help achieve the strategic objectives of an organization. Good controls encourage operational efficiency and compliance with laws and regulations, as well as minimizing the chance of errors, theft and fraud. At the same time internal controls also enhance the reliability and accuracy of accounting data.

The Company has an Internal Control System commensurate with the size, scale and complexity of its operations. This has been designed to provide reasonable assurance with regard to recording and providing reliable financial and operational information, complying with applicable statutes, safeguarding assets from unauthorized use, executing transactions with proper authorization and ensuring compliance of corporate policies.

Business Performance

The Company continued to pursue growth through operational excellence, customer focus, and disciplined financial management.

Key highlights:
- Strengthening of core business operations
- Improvement in operational efficiency
- Focus on customer satisfaction
- Continued emphasis on compliance and governance

Financial and Operational Performance

The Company has adopted Indian Accounting Standards (Ind-AS) pursuant to notification issued by Ministry of Corporate Affairs regarding the Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

The financial statements are prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other relevant provisions of the Act.

Material Developments in Human Resources/ Industrial Relations Front, Including Number of People Employed

It is the Company's firm belief that its people constitute the primary source of its sustainable competitive advantage. For success in the market, skills and workmanship are important to create superiority with excellent finish and to accomplish the same, Company regularly strives to train and equip its employees as per the Industry demand. There are Eight (8) permanent employees on the rolls of company on 31st March 2026.

Cautionary Statement

Statement in this Management Discussion and Analysis describing the Company's objective, projects, estimates and expectations may be 'forward-looking statement' within the meaning of applicable laws and regulations. Actual results may vary significantly from the forward-looking statements contained in this document due to various risks and uncertainties. Several factors could make a significant difference to the Company's operations. These include economic conditions, government regulations and tax laws, political situation, natural calamities, among others, over which the Company does not have any direct control.

Annexure – II

PARTICULARS PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5 OF THE COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Part A:

(i) The ratio of the remuneration of each director to the median employee's remuneration for the financial year 2025-2026 and such other details as prescribed is as given below:

Name	Ratio
Naresh Kumar Chibba (Managing Director)	1.48:1
Parul Suraiya (Independent Director)*	N.A.
Sunaina Chibba (Director)*	N.A.
Aditya Vikram Chibba (Director)*	N.A.
Raghav Nathani*	N.A.
Gaurav Sachdeva*	N.A.

*No remuneration has been paid to these directors.

NOTE:-

On 24th June, 2025, Mr. Raghav Nathani has resigned from the position of Independent director due to personal and unavoidable circumstances.

On 20th September, 2026, Ms. Parul Suraiya has been appointed as an Independent Director by the approval of the members of the company

(ii) The percentage increase in remuneration of each director, Chief Financial Officer (CFO), Chief Executive Officer (CEO), Company Secretary (CS) or Manager, if any, in the financial year:

Name	Designation	% Increase
Mr. Naresh Kumar Chibba*	Managing Director	Nil
Mr. Navneet Kumar	CFO	5.55%
Ms. Sakshi Dhawan	CS	5.00%
Mr. Deepak Kumar	CFO	Nil

*There was no increase in remuneration of Mr. Naresh Kumar Chibba during the financial year 2025-26.

(iii) The percentage increase/decrease () in the median remuneration of employees in the financial year: (8.04)%

(iv) There were Eight* (8) permanent employees on the rolls of company as on 31st March 2026

(v) Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and any exceptional circumstances for increase in the managerial remuneration:

There is only one Whole Time Director i.e. Managing Director. There was no change in the remuneration.

(vi) If remuneration is as per the remuneration policy of the company: Yes

*Eight permanent employees including Managing Director.

Part: B

Employee Designation	Remuneration	Nature of Employment	Qualification and Experience	Date of Commencement of Employment	Age	Last Employment	Share-holding in Company	Relation with Directors
Managing Director	6,85,881	Permanent	B. Com	27.11.1984	67	Interads Advertising (P) Ltd.	5.92%	Daughter, Ms., Sunaina Chibba and Son, Mr. Aditya Vikram Chibba are also directors
Company Secretary	3,78,000	Permanent	CS/15Years	13.01.2022	38	Dynamic Portfolio and Management Services Limited	Nil	N.A.
CFO Mr. Navneet Kumar*	3,49,161	Permanent	MBA /9Years	31.07.2023	32	Associate Lighting Com	Nil	N.A.
Mr. Deepak Kumar**	51,446	Permanent	MBA /9Years	14.02.2026	33	Real Time Biomatric India Pvt. Ltd.	Nil	N.A
Tech Lead	15,00,000	Permanent	B.Tech/8 Years	08.10.2019	47	Atulym Hotel Line Pvt Ltd	Nil	N.A.
Software Developer	8,17,180	Permanent	B.Tech/7 Years	01.06.2022	37	Continental Software Solution Pvt Ltd	Nil	N.A.
Software Developer	5,76,780	Permanent	B.Tech/6 Years	01.06.2022	32	Continental Software Solution Pvt Ltd	Nil	N.A.
Accountant	3,21,586	Permanent	MBA/9 Years	21.08.2024	33	Real Time Biomatric India Pvt. Ltd.	NIL	NA

Software Developer	4,64,345	Permanent	BCA/6 year	01.07.2021	28	Acxiom consulting Pvt. Ltd	NIL	NA

* On 14th January, 2026 Mr. Navneet Kumar Resigned from the post of CFO.

** On 14th February, 2026 Mr. Deepak Kumar has been appointed as the CFO of the Company.

For and on behalf of Board of Directors

Place: Noida
Date: 21.08.2026

Sd/-
Naresh Kumar Chibba
Managing Director

DIN:00376963

Sd/-
Aditya Vikram Chibba
Director

DIN:02838045

Annexure – III

FORM NO. AOC –2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for Disclosure of particulars of contracts/arrangements entered by the company with related parties referred to in Sub Section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions at Arm's length basis:

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Interads E Communications Limited (IECL) Mr. Naresh Kumar Chibba, Promoter of Continental Chemicals Limited has a significant influence in Interads E Communications Limited (IECL) and is a common Director in both the Companies.
b)	Nature of contracts/arrangements/transaction	Providing software service
c)	Duration of the contracts/arrangements/transaction	Till termination by either party
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	60% to 85% of resale value of original values of the IECL contract with its client. Transaction of Rs. 25,51,889/- held during the financial year 2025-26
e)	Date of approval by the Board	24.08.2023
f)	Amount paid as advances, if any	NIL

2. Details of contracts or arrangements or transactions not at Arm's length basis:

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification for entering into such contracts or arrangements or transactions	
f)	Date of approval by the Board	
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	

For and on behalf of Board of Directors

Place: Noida
Date: 21.08.2026

Sd/-
Naresh Kumar Chibba
Managing Director
DIN:00376963

Sd/-
Aditya Vikram Chibba
Director
DIN:02838045

Annexure – III

FORM NO. AOC –2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for Disclosure of particulars of contracts/arrangements entered by the company with related parties referred to in Sub Section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

3. Details of contracts or arrangements or transactions at Arm's length basis:

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Continental Software Solutions Private Limited Mr. Naresh Kumar Chibba, Promoter of Continental Chemicals Limited has a significant influence in Continental Software Solutions Private Limited and is a common Director in both the Companies.
b)	Nature of contracts/arrangements/transaction	1. Provide Software Services 2. Leasing the Property
c)	Duration of the contracts/arrangements/transaction	The term of contract will be applicable for all times to come until terminated by any party
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	The amount of the transactions cannot be estimated but the limit of transactions with the company shall not exceed Rupees two crores and Transaction of Rs. 60,000/- held during the financial year 2025-26
e)	Date of approval by the Board	24.08.2023
f)	Amount paid as advances, if any	NIL

4. Details of contracts or arrangements or transactions not at Arm's length basis:

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification for entering into such contracts or arrangements or transactions'	
f)	Date of approval by the Board	
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to Section 188	

For and on behalf of Board of Directors

Place: Noida
Date: 21.08.2026

Sd/- **Sd/-**
Naresh Kumar Chibba **Aditya Vikram Chibba**
Managing Director **Director**
DIN:00376963 **DIN:02838045**

Annexure – IV

Report on Corporate Governance

1. Company's philosophy on Code of Corporate Governance

Corporate Governance is about meeting our strategic goals responsibly and transparently, while being accountable to our stakeholders. Your Company is equipped with a robust framework of corporate governance that considers the long-term interest of every stakeholder as we operate with a commitment to integrity, fairness, equity, transparency, accountability and commitment to values. Our robust corporate governance structure is based on well-structured policies and procedures that are the backbone of our governance philosophy. Our policies are formulated to ensure business continuity and to maintain a high quality throughout our operations.

Good governance practices stem from the value system and philosophy of the organization and at Continental Chemicals Limited we are committed to create shareholder value, governance processes and an entrepreneurial, performance focused and conducive work environment. The values of the Company i.e. Safety, Respect, Excellence, Courage and One Team in its ways of working, are fundamental drivers of sustainable business performance.

The Board is collectively responsible to ensure that Corporate Governance processes are structured to direct the Company's actions to achieve this purpose, while complying with the Code of Governance. The Company's policies cover aspects such as ethical conduct, care for health, safety and environment; control and finance; commitment to employees and relationships as rooted in the Company's Governance Principles.

Key aspects of the Company's Governance processes are:
• Clear statements of Board processes and the Board's relationship with the Management;
• A framework of prudent and effective controls which enable risks to be assessed and mitigated;
• Set the Company's values and standards and ensure that obligations to shareholders and other stakeholders are understood and fulfilled.
The Board recognizes that in conducting its business, the Company should be responsive to other relevant stakeholders;
• Review and where appropriate determine the long term strategy and the annual plan for the Company based on proposals made by the Management, for achieving the Company's purpose.

CORPORATE GOVERNANCE PHILOSOPHY
Courage, Trust and Commitment are the main tenants of our Corporate Governance Philosophy
Courage: we shall embrace new ideas and businesses.
Trust: we shall believe in our employees and other stakeholders.
Commitment: we shall standby our promises and adhere to high standards of business.
Your Company believes that sustainable and long-term growth of every stakeholder depends upon the judicious and effective use of available resources and consistent endeavour to achieve excellence in business along with active participation in the growth of society, building of environmental balances and significant contribution in economic growth. The cardinal principles such as independence, accountability, responsibility, transparency, fair and timely disclosures, credibility, sustainability, etc. serve as the means for implementing the philosophy of corporate governance in letter and in spirit.

2. Board of Directors

The Board of Directors ("Board"), is the highest authority for the governance and the custodian who push our businesses in the right direction and is responsible for the establishment of cultural, ethical, sustainable and accountable growth of the Company. The Board is constituted with a high level of integrated, knowledgeable and committed professionals. The Board provides strategic guidance and independent views to the Company's senior management while discharging its fiduciary responsibilities. The Board also provides direction and exercises appropriate control to ensure that the Company is managed in a manner that fulfills stakeholders' aspirations and societal expectations.

The Board of Directors consisted of 5 Directors as on 31st March 2026. The Board has a healthy blend of executive and non-executive directors which ensures the desired level of independence in functioning and decision making. The Board comprises of a blend of Chairman, a Managing Director, Non-Executive Directors, Independent Directors and woman Directors as on 31st March 2026.

The primary role of the Board is to protect the interest and to enhance value for all the stakeholders. The Board operates within the framework of a well-defined responsibility matrix which enables it to discharge its fiduciary duties of safeguarding the interest of the Company, ensuring fairness in decision making process, integrity and transparency of the Company's dealing with its members and other stakeholders.

Key Functions of Board

• Reviewing and guiding corporate strategy, major plans of action, annual budgets, and business plans, setting performance objectives, monitoring implementation & corporate performance and overseeing major capital expenditures, acquisitions, and divestments.

• Monitoring effectiveness of the Company's governance, policies & practices and making changes as needed.

• Selecting, compensating, monitoring and when necessary, replacing Key Managerial Personnel and overseeing succession planning.

• Aligning Key Managerial Personnel and Board remuneration with the long-term interests of the Company and its shareholders.

• Ensuring a transparent Board nomination process with the diversity of thought, experience, knowledge, perspective, and gender in the Board.

• Monitoring and managing potential conflicts of interest of management, board members and shareholders, including misuse of corporate assets and abuse in related party transactions.

• Ensuring integrity of the Company's accounting and financial reporting systems, including the independent audit and that appropriate systems of control are in place, in particular, systems for risk management, financial and operational controls and compliance with the laws & regulations and relevant standards in force.

• Overseeing the process of disclosure and communications.

• Monitoring and reviewing Board's Evaluation framework.

Information given to the Board

The Board and Committees thereof have complete access to all relevant information. Such information is submitted either as part of the agenda papers of the meetings in advance or by way of presentations and discussion material during the meetings. Such information, inter-alia, includes the following:

- Annual operating plans, budgets, and any updates.
- Capital budgets and any updates.
- Annual and Quarterly results of the Company and its operating divisions.
- Minutes of the meetings of the Audit Committee and other Committees of the Board of Directors.
- Information on recruitment and remuneration of senior officers just below the Board level, including appointment or removal of the Chief Financial Officer and the Company Secretary
- Show cause, demand, prosecution notices and penalty notices, which are materially important.
- Fatal or serious accidents, dangerous occurrences, any material effluent, or pollution problems.
- Material default in financial obligations to and by the Company, or substantial non-payment for goods sold by the Company.
- Issue which involves possible public, or product liability claims of substantial nature.
- Sale of investments, assets which are material in nature and not in normal course of business.
- Quarterly details of foreign exchange exposures and the steps taken by the Management to limit the risks of adverse exchange rate movement if material.
- Non-compliance of any regulatory, statutory, or listing requirements and shareholders services such as non-payment of dividend, delay in share transfer, etc.
- Quarterly statement showing status of investors' complaints.
- Compliance Report pertaining to applicable laws and steps taken to rectify instance of non–compliance, if any.
- Quarterly Compliance Report on Corporate Governances.

Board Process

The Company sends documents relating to Board and Committee meetings, including agenda papers and supplementary documents, to the Directors at least 7 days before the meetings. Important decisions taken at the Board/ Committee meetings are promptly communicated to the concerned departments/ divisions. Action Taken Report (ATR) on the decisions of the previous meeting(s) is placed at the next meeting of the Board/ Committee.

The Company has complied with the Secretarial Standard-1 on Meetings of the Board of Directors and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India.

(A) Composition of the Board:

Name of Director	Category	No. of Board Meeting during the 2025-26			Whether attended last AGM	No. of Directorship in other body corporates	No. of Committee position in other Body Corporates
		Held	Eligible to attend	Attended			
Raghav Nathani *	Independent Director	15	3	3	N.A.	NIL	NIL
Naresh Kumar Chibba	Promoter and Managing Director	15	15	15	Yes	2	NIL
Parul Suraiya*	Independent Director	15	8	8	Yes	Nil	NIL
Sunaina Chibba*	Non-Executive Director	15	15	15	Yes	NIL	NIL
Aditya Vikram Chibba*	Non-Executive Director	15	15	15	Yes	NIL	NIL
Gaurav Sachdeva*	Independent Director	15	15	15	Yes	NIL	NIL

* Directors without Remuneration

On 24th June, 2025, Mr. Raghav Nathani has resigned from the position of Independent Director due to personal and unavoidable circumstances.

On 6th August, 2025, Ms. Parul Suraiya has been appointed by the Board of Directors as an Additional Director designated as an Independent Director subject to the approval of the members of the company and then appointed as an Independent Director on 20th September, 2025 by the shareholders of the Company in the AGM of the Company held on 20th September, 2025.

(B)Number of Board Meetings:

During the financial year 2025-26, Fifteen (15) board meetings were held. The Board Meetings were held on the following dates:

i. 15th April 2025.
ii. 17th May 2025.
iii. 29th May 2025.
iv. 27th June 2025.
v. 9th July 2025
vi. 17th July 2025
vii. 6th August 2025
viii. 8th August 2025
ix. 25th August 2025
x. 1st October 2025
xi. 27th October 2025
xii. 13th November 2025
xiii. 29th November 2025
xiv. 12th January 2026
xv. 14th February 2026

The maximum interval between any two meetings was not more than 4 months**.**

(C) Performance Evaluation:

In compliance with the provisions of the Companies Act, 2013 ('the Act') the Board during the year adopted a formal mechanism for evaluation of its performances as well as that of its committees and individual Directors, including the Chairman of the Board. A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interest of the Company and its minority shareholders, etc. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Non-Independent Directors was carried out by the Independent Directors. The Directors expressed their satisfaction with the evaluation process.

(D) Independent Directors' Meeting:

In compliance with Section 149(8) of the Act read along with Schedule-IV of the Act, the Independent Directors met on 13th February, 2026 inter alia, to discuss:

(a) Evaluation of the performance of non- Independent Directors and the Board as a whole;

(b) Evaluation of the performance of the Chairperson of the company, considering the views of executive directors and non-executive directors;

(c) Evaluation of the quality, quantity and timeliness of flow of information between the company. Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

All the Independent Directors were present at the meeting.

(E) Code of Conduct:

The Board of Directors of the Company have adopted Code of Business Conduct & Ethics. This Code is based on three fundamental principles, viz. good corporate governance, good corporate citizenship and exemplary conduct and is applicable to all the Directors and senior management personnel. The Code of Business Conduct & Ethics, as approved by the Board of Directors, has been displayed at the website of the company. All the members of the Board and senior management personnel have affirmed compliance with the Code for the year ended 31st March 2026 and a declaration to that effect signed by the Managing Director is attached and forms part of this report.

(F) Code of Conduct for Prevention of Insider Trading:

The Company has a Code of Conduct for Prevention of Insider Trading in the shares and securities of the Company. The Code, inter alia, lays down the procedures to be followed by designated persons while trading/ dealing in Company's shares and sharing Unpublished Price Sensitive Information ("UPSI"). The Code covers Company's obligation to maintain a digital database, mechanism for prevention of insider trading and handling of UPSI, and the process to familiarize with the sensitivity of UPSI. Further, it also includes code for practices and procedures for fair disclosure of unpublished price sensitive information which has been made available on the Company's website and can be accessed through

https://www.continentalchemicalsltd.com/compliance/Code%20of%20Disclosure%20of%20UPPSI%20with%20annexure%20wef.1.4.2019.pdf

3. Committees of the Board:

With a view to have more focused attention on various facets of business and for better accountability; the Board has constituted various mandatory and other Committees from time to time. The terms of reference of these Committees are determined by the Board and their relevance reviewed from time to time. The minutes of the Committee meetings are circulated to all Directors individually and tabled at the Board meetings.

(a) Audit Committee:

The Audit Committee is chaired by an Independent Director and the composition of audit committee is in pursuant to Section 177 of the Companies Act, 2013 and Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Some of the important functions performed by the Committee are:

Financial Reporting and Related Processes

- Oversight of the Company's financial reporting process and financial information submitted to the Stock Exchanges, regulatory authorities or the public.
- Reviewing with the Management the quarterly unaudited financial statements and the Auditors' Limited Review Report thereon/audited annual financial statements and Auditors' Report thereon before submission to the Board for approval. This would, inter alia, include reviewing changes in the accounting policies and reasons for the same, major accounting estimates based on exercise of judgement by the Management, significant adjustments made in the financial statements and / or recommendation, if any, made by the Statutory Auditors in this regard.
- Review the Management Discussion & Analysis of financial and operational performance.
- Discuss with the Statutory Auditors its judgement about the quality and appropriateness of the Company's accounting principles with reference to the IND-AS.

All the Members on the Audit Committee have the requisite qualification for appointment on the Committee and possess sound knowledge of finance, accounting practices and internal controls.

On 6th August, 2025, the committee was reconstituted as Mr. Raghav Nathani resigned from the directorship, thereafter Ms. Parul Suraiya was appointed as new member in the committee.

S.NO.	Date of The Meeting	Mr. Naresh Kumar Chibba	Mr. Gaurav Sachdeva	Mr. Raghav Nathani	Ms. Parul Suraiya
1.	17.05.2025	Present	Present	Present	Not Eligible
2.	06.08.2025	Present	Present	Ceased	Not Eligible
3.	08.08.2025	Present	Present	Ceased	Present
4.	25.08.2025	Present	Present	Ceased	Present
5.	13.11.2025	Present	Present	Ceased	Present
6.	12.01.2026	Present	Present	Ceased	Present
7.	14.02.2026	Present	Present	Ceased	Present

The Company Secretary acts as the Secretary of the Committee.

All the members of the Audit Committee were present at the last AGM held on **20th September, 2025**.

All the recommendations of the Audit Committee during the year were accepted by the Board of Directors.

Whistle Blower Policy

The Company has formulated Whistle Blower Policy to establish a Vigil Mechanism for directors and employees of the Company. This Policy covers malpractices and events which have taken place, suspected to have taken place, misuse or abuse of authority, fraud or suspected fraud, violation of company rules, manipulations, negligence causing danger to public health and safety, misappropriation of monies and other matters or activity on account of which the interest of the Company is affected and formally reported by whistle blowers. This Policy is intended to encourage and enable employees to raise serious concerns within the Company prior to seeking resolution outside the company.

The purpose and objective of this Policy is to provide a framework to promote responsible and secure whistle blowing. It protects the employees wishing to raise a concern about serious irregularities within the Company. The Company encourages its directors and employees who have genuine concern about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. A vigil (Whistle Blower) mechanism provides a channel to the employees and directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Code of Conduct or policy. The mechanism provides for adequate safeguards against victimization of employees and directors to avail of the mechanism and also provide for direct access to the Chairperson of the Audit Committee in exceptional cases.

This policy, however, neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and/ or colleagues in general. It is affirmed that no personnel have been denied access to the Audit Committee.

The Whistle Blower Policy of the Company has been uploaded and can be viewed on the Company's website.

(b) Stakeholders Relationship Committee –

The Committee was constituted as per the provision of the Section 178 of the Companies Act, 2013. This Committee ensures speedy disposal of all grievances/complaints relating to shareholders/investors. The terms of reference of the Committee include the following:

- To specifically look into complaints received from the shareholders of the Company;
- To oversee the performance of the Registrar and Transfer Agent of the Company;
- To approve the transfer of the Shares in the physical mode.
- To recommend measures for overall improvement in the quality of services to the investors.

On 6th August, 2025, the committee was reconstituted as Mr. Raghav Nathani resigned from the directorship, thereafter Ms. Parul Suraiya was appointed as new member in the committee.

The Stakeholders Relationship Committee re - constituted on 6th August, 2025 as follows:-:

Ms. Parul Suraiya	Chairman of the Stakeholders Relationship Committee
Mr. Naresh Kumar Chibba	Member and Director
Mr. Aditya Vikram Chibba	Member and Director

- Ms. Parul Suraiya heading the committee.
- Ms. Sakshi Dhawan, Company Secretary of Company is the Compliance Officer of the Company.

During the year following meetings were held:

S.NO	Meetings held on	Mr. Naresh K. Chibba	Mr. Aditya Vikram Chibba	Mr. Raghav Nathani	Ms. Parul Suraiya
1.	28.05.2025	Present	Present	Present	Not Eligible
2.	02.09.2025	Present	Present	Ceased	Present
3.	05.09.2025	Present	Present	Ceased	Present
4.	29.10.2025	Present	Present	Ceased	Present
5.	07.11.2025	Present	Present	Ceased	Present
6.	22.12.2025	Present	Present	Ceased	Present
7.	08.01.2026	Present	Present	Ceased	Present
8.	26.02.2026	Present	Present	Ceased	Present
9.	10.03.2026	Present	Present	Ceased	Present

Details of Shareholders Complaints during 2025-2026

Number of shareholders' complaints received during the financial year;	Number of shareholders' complaints disposed off during the financial year	Number of complaints not solved to the satisfaction of shareholders;	Number of Pending Complaints
6	6	NIL	NIL

NOTE: No request for share transfers received by the Company during the year 2025-26. All share transfer related requests received by the Registrar and Transfer Agent (RTA), BEETAL Financial & Computer Services Pvt Ltd, during the year 2025-2026 were appropriately addressed and resolved promptly in accordance with the applicable regulatory requirements.

(c) Nomination and Remuneration Committee:

In compliance with Section 178 of the Act read along with the applicable Rules thereto and Listing Regulations, the Board has constituted Nomination and Remuneration Committee.

The terms of reference of the Committee inter alia, include the following:

a) To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and senior management personnel;

b) To evaluate the performance of the members of the Board as well as Key Managerial Personnel and senior management personnel and to provide rewards linked directly to their efforts, performance, dedication and achievement relating to Company's operations;

c) To recommend to the Board on remuneration payable to the Directors, Key Managerial Personnel and senior management personnel;

d) Assessing the independence of Independent Directors;

e) To make recommendation to the Board concerning any matters relating to the continuation in office of any Director at any time including the suspension or termination of service of the Managing/Whole-Time Directors, subject to the provisions of law and their service contracts;

f) To retain, motivate and promote talent and to ensure long term sustainability of talented management personnel and create competitive advantage;
g) To devise a policy on Board diversity;
h) To develop a succession plan for the Board and to regularly review the plan.

On 6th August, 2025, the committee was reconstituted as follows as Mr. Raghav Nathani resigned from the directorship, thereafter Ms. Parul Suraiya was appointed as new member in the committee.

Ms. Parul Suraiya- Chairperson
Mr. Gaurav Sachdeva -Member
Ms.Sunaina Chibba-Member

During the year following meetings were held:

S.NO	Meetings held on	Mr. Gaurav Sachdeva	Ms. Sunaina Chibba	Mr. Raghav Nathani	Ms. Parul Suraiya
1.	17.05.2025	Present	Present	Present	Not Eligible
2.	06.08.2025	Present	Present	Ceased	Not Eligible
3.	08.08.2025	Present	Present	Ceased	Present
4.	25.08.2025	Present	Present	Ceased	Present
5.	12.01.2026	Present	Present	Ceased	Present
6.	14.02.2026	Present	Present	Ceased	Present

Appointment & Remuneration Policy:

A. Policy for appointment and removal of directors, KMP and senior management personnel

(i) Appointment Criteria and Qualifications

a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as director, KMP or senior management personnel and recommend to the Board his/her appointment.
b) A person should possess adequate qualifications, expertise and experience for the position, he/she is considered for appointment. The Committee has discretion to decide whether qualifications, expertise and experience possessed by a person is sufficient/ satisfactory for the concerned position.
c) The Company shall not appoint or continue the employment of any person as Managing/ Whole-time Director who has attained the age of seventy years, provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of the shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond seventy years.

(ii) Term/Tenure

a) Managing Director/Whole-time Director

The Company shall appoint or re-appoint any person as its Executive Chairman, Managing Director or Whole-time Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

b) Independent Director

- An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.
- No Independent Director shall hold office for more than two consecutive terms of up to a maximum of five years each, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director, provided that the Independent Director shall not, during the said period of three years be appointed in or be associated with the Company in any other capacity, either directly or indirectly.
- At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company or such other number as may be prescribed under the Act.

(iii) Evaluation

The Committee shall carry out evaluation of performance of every Director, Key Managerial Personnel and senior management personnel at regular intervals. The Company have adopted a policy for evaluation of the managerial person the Board and independent director of the company evaluate the performance of the directors as per the policy adopted.

(iv) Removal

Due to reasons for any disqualification mentioned in the Act or under any other applicable Act, Rules & Regulations thereunder, the Committee may recommend to the Board with reasons recorded in writing, removal of a Director, Key Managerial Personnel or senior management personnel subject to the provisions and compliance of the said Act, Rules & Regulations.

(v) Retirement

The Directors, KMP and senior management personnel shall retire as per the applicable provisions of the Act and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP and senior management personnel in the same position/remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

B. Policy for remuneration to directors, KMP and senior management personnel

(i) Remuneration to Managing/Whole-time Directors, KMP and senior management personnel

The remuneration/ compensation/ commission etc. to be paid to Managing/Whole-time Directors shall be governed as per provisions of the Companies Act, 2013 and Rules made there under or any other enactment for the time-being in force.

(ii) Remuneration to Non-Executive/ Independent Director

The non-executive Independent /Non-Independent Director may receive remuneration/compensation/ commission as per the provisions of the Act. The amount of sitting fees shall be subject to ceiling/limits as provided under the Act and Rules made there under or any other enactment for the time being in force.

The Nomination & Remuneration Policy of the has been uploaded and can be viewed on the Company's website at https://www.continentalchemicalsltd.com/uploads/N_R%20Policy.pdf

(c) Details of remunerations paid to the Directors during the financial year 2025-26:

(Figures in Rs.)

Name of Director	Relationship with other Directors	Basic Salary	Allowances	Perquisites Company + Contribution to PF/other funds	Commission	Sitting fee	Total
Mr. Naresh Kumar Chibba	Ms. Sunaina Chibba (Daughter) and Mr. Aditya Vikram Chibba (Son)	3,42,940	3,42,941	-	-	-	6,85,881
Ms. Sunaina Chibba	Mr. Naresh Kumar Chibba (Father) and Mr. Aditya Vikram Chibba (Brother)	-	-	-	-	-	-
Mr. Aditya Vikram Chibba	Mr. Naresh Kumar Chibba (Father) and Ms. Sunaina Chibba (Sister)	-	-	-	-	-	-
Mr. Raghav Nathani	-	-	-	-	-	-	-

Mr. Gaurav Sachdeva	-	-	-	-	-	-	-
Ms. Parul Suraiya	-	-	-	-	-	-	-

(d) Risk Management Committee:

Not applicable to your Company*

*As company has Paid Up Share Capital of less than 10 Crore company is eligible for the exemption granted under Regulation 15 of SEBI (LODR) Regulation, 2015.

Annual General Meetings:

The last three Annual General Meetings of the Company were as under:

Financial Year	Date	Time	Special Resolution passed	Place
2022-23	20.09.2023	04:00 P.M.	Yes	Through Video Conferencing
2023-24	20.09.2024	04:00 P.M.	Yes	Through Video Conferencing
2024-25	20.09.2025	04:00 P.M.	Yes	Through Video Conferencing

Reconciliation of Share Capital Audit

As required by the Securities & Exchange Board of India (SEBI) quarterly audit of the Company's share capital is being carried out by an independent external auditor with a view to reconcile the total share capital admitted with CDSL and NSDL also held in physical form, with the issued and listed capital. The Auditors' Certificate in regard to the same is submitted to BSE Limited and is also displayed on Company website at https://www.continentalchemicalsltd.com/complaince-certificates.aspx

Dematerialisation of Shares and Liquidity

The break-up of equity shares held in Physical and Dematerialised form as on March 31, 2026 s given below:

Particulars	No. of Shares	Percentage
Physical Segment	7,36,690	32.756
Demat Segment		
NSDL	13,01,640	57.876
CDSL	2,10,670	9.367
Total	**22,49,000**	**100.00**

Distribution of Shareholding as on March 31, 2026

Range of Holding (In Rs.)	No. of Shareholders	% to Total	No. of Shares	Amount (in Rs.)	% of Total
Up to 5000	7,056	98.824	7,64,803	76,48,030	34.0064
5001-10000	60	0.840	48,555	4,85,550	2.1590
10001-20000	16	0.224	20,917	2,09,170	0.9301
20001-30000	2	0.028	5,159	51,590	0.2294
30001-40000	1	0.014	4,000	40,000	0.1779
40001-50000	1	0.014	4,603	46,030	0.2047
50001-100000	2	0.028	16,153	1,61,530	0.7182
100001 and above	2	0.028	1384810	1,38,48,100	61.5745

Shareholding Pattern as on March 31, 2026:

Particulars	No. of shareholders	No. of Shares	% of Shareholding
Promoters		**Sub Total**	**Total**
1. Naresh Kumar Chibba	1	1,33,110	5.91
2. Aditya Vikram Chibba	1	12,51,700	55.66
Total Promoters Holding	**2**	**13,84,810**	**61.57**
Bank, Financial Institutions, Insurance Companies & Mutual Funds			
Bank	1	100	0.00
Financial Institutions	-	-	-
Insurance Companies	-	-	-
Mutual Funds/UTI	-	-	-
Central & State Governments	-	-	-
Foreign Institutional Investors	-	-	-
NRIs/Foreign Nationals	3	1,386	0.06
Body Corporates	17	13,855	0.62
Individuals/ Hindu undivided Family	13	2,755	0.12
Public and Others	7,104	8,46,094	**37.6**
Total Public Shareholding	**7,138**	**8,64,190**	**38.43**
Total	**7,140**	**22,49,000**	**100.00**

Statement showing Shareholding of more than 1% of the Capital in category of "Public" as on March 31, 2026:

Sr. No.	Name of the shareholders	No. of Shares	Percentage of Capital
1	None	0	0
	Total	**0**	**0**

Disclosures:

(i) There were no transactions of material nature with the directors or the management or relatives etc. during the year that had potential conflict with the interests of the Company at large. The details of related party transactions have been reported in the Notes to Accounts.

(ii) The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and in conformity, in all material respects, with the Companies (Indian Accounting Standards) Rule 2015 (Ind-AS) prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent possible. The estimates/judgments made in preparation of these financial statements are consistent, reasonable and on prudent basis to reflect true and fair view of the state of affair and results/operations of the Company.

(iii) The Company has formulated Whistle Blower Policy to establish a Vigil Mechanism for directors and employees of the Company and the details are provided above in this report.

(iv)) The details of the equity shares of the Company held by the Directors as on 31st March 2026 are as under:

Name of Director	No. of Shares held
Mr. Naresh Kumar Chibba	1,33,110
Mr. Aditya Vikram Chibba	12,51,700
Total	**13,84,810**

(v) The Company is eligible to the exemption granted under Regulation 15 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 however company attached herewith the Certificate on Corporate Governance as **Annexure – A.**

(vi) The company has not raised funds through preferential issues during the year.

Pending Investors' Grievances

Any Member / Investor, whose grievance has not been resolved satisfactorily, may kindly write to the Company Secretary at the Registered Office with a copy of the earlier correspondence.

Means of communication

The Quarterly, Half Yearly and Annual Results are communicated to the BSE Limited, where the Company's shares are listed as soon as they are approved and taken on record by the Board of Directors of the Company. Further, the quarterly and half-yearly results are published in newspapers such as 'Pioneer' (English) and 'Pioneer' (Hindi). The results are not sent individually to the shareholders. The financial results are also displayed on the website of the Company at www.continentalchemicalsltd.com.

In order to redress shareholders' queries and grievances, the Company has a separate E-mail ID info@continentalsoft.com.

The Management Discussion and Analysis Report forms part of the Boards' Report.

Auditors' Certificate on Corporate Governance

Auditor's Certificate on corporate governance is attached with this corporate governance report as **Annexure – A.**

CEO/CFO/MD Certification

The MD/CFO has issued certificate pursuant to the provisions of Schedule-V of the listing Regulations certifying that the financial statements do not contain any untrue statements and these statements represent a true and fair view of the Company's' affairs. The said certificate is attached with this corporate governance report as **Annexure – B.**

GENERAL SHAREHOLDERS INFORMATION

Annual General Meeting:

Date 18th September 2026

Time 04:00 PM (through Video Conferencing)

Venue NA

Sending of Annual Reports via Email : Till 24.08.2026

Sending of Weblink Letter via Post : Till 24.08.2026

Last Date for Receipt of Proxy Forms : N.A.

E-Voting Facility to members

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is pleased to provide members the facility to exercise their right to vote at the 41st Annual General Meeting (AGM) by electronic means and the business may be transacted through e-Voting Services provided by Central Depository Services Limited (CDSL).

Extraordinary General Meeting (EGM)

During the year under review, no Extraordinary General Meeting (EGM) has been held.

During the year under review, no resolution has been passed through the exercise of postal ballot.

Meetings for approval of quarterly and annual financial results were held on the following dates:

Quarter	Date of Board Meeting
01st Quarter	8TH August, 2025
02nd Quarter	13th November, 2025
03rd Quarter	12TH January, 2026
04th Quarter	30th May, 2026

Financial Calendar 2026-27 (Tentative):

Board Meetings to take on record

Financial results for Quarter ended 30.06.2026	Second Week of August, 2026
Financial results for Quarter ended 30.09.2026	Second week of November, 2026
Financial results for Quarter ended 31.12.2026	Second week of February, 2027
Financial results for Quarter/year ended 31.03.2027	Second week of May, 2027
Book Closure Date	**12th September 2026 to 18th September 2026** (both days inclusive)

Dividend payment date:

No Dividend has been declared for the year ended March 31, 2026

Listing:

Name & Address of Stock Exchange:

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001

The Company has paid annual listing fee to BSE for the year 2025-26.

Stock Code:

BSE Limited, Mumbai : 506935

Demat ISIN for equity shares : INE423K01015

Market Price Data:

Monthly high and low of market price of the Company's equity shares traded on stock exchange (BSE) during 2025-26 is given as follows:

Month	Open	High	Low	Close
Apr-25	75.00	80.83	69.35	72.63
May-25	72.60	75.10	67.00	68.03
June-25	71.00	71.50	64.75	71.08
July-25	70.73	74.30	65.92	70.01
Aug-25	73.51	78.74	66.48	76.00
Sept-25	77.00	77.00	65.01	69.40
Oct-25	68.00	77.81	63.00	70.80
Nov-25	70.80	73.50	63.65	73.40
Dec-25	77.07	77.07	67.05	67.05
Jan-26	67.00	87.08	63.18	85.12
Feb-26	84.26	84.26	74.47	74.47
March-26	70.75	70.75	60.56	60.62

Share Transfer System:

The transfers are normally processed within the time period prescribed under law from the date of receipt, if the documents are complete in all respects. Requests for dematerialization of shares are processed and confirmation is given to the respective depositories i.e. CDSL and NSDL within the time limit. The company appointed M/s BEETAL Financial & Computer Services Pvt Ltd.to carry out the transfer related activities. Authorized personnel are approving the transfer on periodical basis. All valid transfers are affected within stipulated days. The Share certificates received at Registered Office are also sent to Registrars and Share Transfer Agents for doing the needful. In case of electronic transfers, the bye laws of Depositories are complied with.

During the Financial Year 2018-19, the Securities and Exchange Board of India ('SEBI') and Ministry of Corporate Affairs ('MCA') has mandated that existing members of the Company who hold securities in physical form and intend to transfer their securities after April 1, 2019, can do so only in dematerialized form. Therefore, Members holding shares in physical form were requested to consider converting their shareholding to dematerialized form.

Share transactions in electronic form can be affected in a much simpler and faster manner. After a confirmation of a sale/purchase transaction from the broker, shareholders should approach the Depository Participant ("DP") with a request to debit or credit the account for the transaction. The DP will immediately arrange to complete the transaction by updating the account. There is no need for a separate communication to the Company to register these share transfers.

Shareholders should communicate with M/s BEETAL Financial & Computer Services Pvt Ltd., the Company's Registrars and Transfer Agents ('RTA') quoting their folio number or Depository Participant ID ('DP ID') and Client ID number, for any queries to their securities.

Share Transfer Agents and Demat Registrar:

The Company has appointed M/s **BEETAL Financial & Computer Services Pvt Ltd.**., New Delhi as the Registrar & Share Transfer Agents for handling both physical share registry work and demat share registry work having their office at:

BEETAL Financial & Computer Services Pvt Ltd.
BEETAL HOUSE, 3rd Floor,
99, Madangir, behind LSC, New Delhi - 110062
Ph. 011-29961281-283 Fax 011-29961284

Shareholders holding shares in electronic mode should address all their correspondence to their respective Depository Participants.

For and on behalf of Board of Directors

Place: Noida
Date: 21.08.2026

Sd/-	Sd/-
Naresh K Chibba	**Aditya Vikram Chibba**
Managing Director	**Director**
DIN:00376963	**DIN:02838045**

Annexure- A

B. S. GOYAL & CO.
M-215, Rear Ground Floor, Greater Kailash – II, New Delhi–110048
(Mobile: 9811081491)

CERTIFICATE OF CORPORATE GOVERNANCE

To,

The Members of
Continental Chemicals Limited

We have examined all the relevant records of CONTINENTAL CHEMICALS LIMITED ("the Company") for the purpose of certifying compliance with the conditions of the Corporate Governance under Chapter IV to the Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015 (Listing Regulations) for the financial year from April 01, 2025 to March 31, 2026.

The compliance with conditions of Corporate Governance is the responsibility of the management. Our examination has been limited to a review of procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the Financial Statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the Listing Regulations.

We state that no investor grievances are pending for a period exceeding one month against the Company as per the records maintained by the Company which are presented to Stakeholders Relationship Committee.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For B. S. Goyal & Co.
Company Secretaries

Sd/-
B S Goyal
Proprietor
FCS:4204
CP. No.:2915
UDIN: F004204H001165694

Date: 20.08.2026
Place: New Delhi

B. S. GOYAL & CO.
M-215, Rear Ground Floor, Greater Kailash – II, New Delhi–110048
(Mobile: 9811081491)

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members
Continental Chemicals Limited
A-7, Sector-7, Noida, Gautambudh Nagar
Uttar Pradesh -201301

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Continental Chemicals Limited having CIN L24123UP1984PLC014111 and having registered office at A-7, Sector-7, Noida Gautambudh Nagar, Uttar Pradesh-201301 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub-clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

S.No.	Name of Directors	DIN	Date of Appointment in Company
1.	SUNAINA CHIBBA	00370454	29/09/2014
2.	NARESH KUMAR CHIBBA	00376963	27/11/1984
3.	GAURAV SACHDEVA	10746363	23/08/2024
4.	ADITYA VIKRAM CHIBBA	02838045	12/11/2020
5.	PARUL SURAIYA	08490663	06/08/2025

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For B. S. Goyal & Co.
Company Secretaries

Sd/-
B S Goyal
Proprietor
FCS:4204
CP. No.:2915

Date: 20.08.2026
Place: New Delhi

UDIN: F004204H001165584

Annexure- B

Declaration Regarding Code of Conduct

I hereby declare that all the Directors and Senior Management Personnel have confirmed compliance with the Code of Conduct as adopted by the Company.

Sd/-

Place: Noida **(Naresh Kumar Chibba)**

Date: 30.05.2026 **Managing Director**
(DIN:00376963)

CEO/CFO/MD CERTIFICATE

The Board of Directors,
Continental Chemicals Limited

We have reviewed the financial statements and the cash flow statement of Continental Chemicals Ltd. for the year ended March 31, 2026 and to the best of our knowledge and belief:

(a) (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
(ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

(b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.

(c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take for rectifying these deficiencies.

(d) We have indicated to the Auditors and the Audit Committee:
(i) significant changes in internal control over financial reporting during the year;
(ii) significant changes in accounting policies made during the year and the same have been disclosed in the notes to the financial statements; and
(iii) instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Date: 30.05.2026
Place: Noida

Sd/-	**Sd/-**
Naresh K Chibba	**Deepak Kumar**
Managing Director	**CFO**
DIN:00376963	

Annexure: "V" to Board Report

B. S. GOYAL & CO.
M-215, Rear Ground Floor, Greater Kailash-II, New Delhi–110048
Email Id: bsgoyal.associates@gmail.com
(Mobile: 9811081491)

SECRETARIAL COMPLIANCE REPORT OF CONTINENTAL CHEMICALS LIMITED FOR THE YEAR ENDED 31ST MARCH, 2026

I, Bhim Sain Goyal, Proprietor of M/s B. S. Goyal & Co, Company Secretaries, do hereby report that I have examined:

(a) All the documents and records made available to us and explanation provided by **Continental Chemicals Limited** ("the listed entity"),

(b)The filings/submissions made by the listed entity to the stock exchanges,

(c) Website of the listed entity,

(d) Any other document/filing, as may be relevant, which has been relied upon to make this certification,

For the year ended 31st March, 2026 in respect of compliance with the provisions of:

(a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and

(b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/guidelines issued there under, have been examined, include:

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b)Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable for the period under review)**

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable for the period under review)**

(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not applicable for the period under review)**

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable for the period under review)**

(g)Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations,2013; **(Not applicable for the period under review)**

(h)Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993and circulars/guidelines issued there under;

(j) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

and circulars/ guidelines issued there under and based on the above examination, we hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued there under, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/guide-lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remark
NA										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports : NOT APPLICABLE

We further hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Si. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observation/ Remarks by PCS
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	NA
2.	**Adoption and timely updating of the Policies:** ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities ● All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	NA
3.	**Maintenance and disclosures on Website:** ● The Listed entity is maintaining a functional website ● Timely dissemination of the documents/ information under a separate section on the website ● Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes Yes NA	NA
4.	**Disqualification of Director:** None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	NA

5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NA	The company does not have any subsidiary Company.
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	NA
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	NA
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes Not Applicable	NA
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed there under.	Yes	NA
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NA
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein(**).	Yes	NA
12	**Resignation of the Statutory Auditor from the Listed entity or its materiel subsidiaries** In case of resignation of the resignation of statutory auditors from the listed entity and any of its materiel subsidiaries during the financial year, the listed entity and/or any of its materiel subsidiary (ies) has/have complied with the paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	NA
13.	**Additional Non-compliances, if any**: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as reported above	Yes	NA

For B. S. Goyal & Co.
Company Secretaries

Sd/-
Bhim Sain Goyal
Proprietor
FCS:4204/ CP. No.:2915
UDIN:F004204H000384529

Date: 16.05.2026
Place: New Delhi

Note: This report should be read with our letter of even date which is annexed as Annexure A and forms are integral part of this report.

B. S. GOYAL & CO.
M-215, Rear Ground Floor, Greater Kailash-II, New Delhi–110048 (Mobile: 9811081491)

ANNEXURE A

To

The Members,
Continental Chemicals Limited
A-7, SECTOR-7,
Noida Gautam budh Nagar
Uttar Pradesh-201301

Our report of even date is to be read along with this letter.

1) Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices that we followed provide a reasonable basis for our opinion.

3) We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4) Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6) The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For B. S. Goyal & Co.
Company Secretaries

Sd/-
Bhim Sain Goyal
Proprietor
FCS:4204/ CP. No.:2915
UDIN:F004204H000384529

Date: 16.05.2026
Place: New Delhi

INDEPENDENT AUDITORS' REPORT
TO THE SHAREHOLDERS OF CONTINENTAL CHEMICALS LIMITED

Opinion

We have audited the accompanying financial statements of **CONTINENTAL CHEMICALS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, including the Statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information (hereafter referred to as Ind AS Financial Statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 as amended ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended ,thereof ("Ind AS ") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit, changes in equity and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Emphasis of Matters

Attention is invited to
Note no 24(b) regarding no disclosure under the "Micro, Small and Medium Enterprises Development Act 2006" has been furnished.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. Key audit matters are selected from matters communicated with those charge with governance, but are not intended to represent all matters that were discussed with them. The auditors' procedures relating to these matters were designed in the context of the audit of the financial statements as a whole.

However, there are no Key audit matters to report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Indian accounting standards (Ind AS) specified under section 133 of the Act, read with the Companies(Indian Accounting Standards) Rules,2015 as amended thereof..

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our Objectives are to obtain reasonable assurance about whether the financial statements 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 aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements. (Refer Appendix A)

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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and to 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 on whether the company has adequate

- internal financial controls system 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 management.

- Conclude on the appropriateness of management's 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidences 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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 decencies in internal control that we identify during our audit.

We also provide those charge 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020("the Order"), issued by the Central Government of India in terms of section 143(11) of the Act, we give in "**Annexure I**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by the law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account.

(d) In our opinion, the aforesaid financial statements comply with Ind AS specified under Section 133 of the Act, read with relevant rules issued there under.

(e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the director is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure II". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of section 197(16) of the Act, as amended the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

(i) The company does not have any pending litigations, which would impact its financial position.

(ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

(iii) There were no amounts which were required to be transferred to Investor Education and Protection Fund by the Company.

(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The company has not paid or proposed any dividend for the year ended 31.03.2026

(vi) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) Facility and the same, has operated throughout the year for all the relevant transactions recorded in the software.

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For SSVS & CO.
Chartered Accountants
Firm Registration No. 021648C

Sd/-

(Vipul Sharma) F. C A.
(Partner)
M. No: 74437

Place: NOIDA

Dated: 30.05.2026

UDIN: 26074437HXLYDL6525

"ANNEXURE A" TO THE AUDITORS' REPORT"

(Referred to in paragraph (1) of our Report on other Legal and Regulatory requirements section of our report of even date)

i) a. A) The company has maintained proper records to show full particulars including quantitative details and situation of its fixed assets.

B) The company does not have any intangible assets hence clause 3(i)(a)(B) not applicable to company

b. The fixed assets of the company have been physically verified during the year by the management at reasonable intervals and no material discrepancies between the book records and the physical inventory have been noticed on such verification.

c. According to the information and explanation given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the Company.

d. The Company has not revalued any of its Property, Plant and Equipment during the year.

e. No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii) (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii) According to information made available to us, the Company has not made any investment and has not granted any loan or advance in the nature of Loan, secured or unsecured to Companies, firm, Limited Liability partnerships or other entities accordingly para 3(iii)(a) to (f) of the Order are not applicable to the Company.

iv) In our opinion and according to the information and explanations given to us, no loan, investment, guarantees and security stated under section 185 and 186 of the Companies Act, 2013 have been given/made by the Company therefore, para 3(iv) of the order is not applicable.

v) On the basis of information and explanations given to us and our scrutiny of Company's records, in our opinion, the Company has not accepted any public deposits within the meaning of section 73 to 76 or any other relevant provisions of the Act and the rules frames there under. The directives issued by the Reserve Bank of India are not applicable to the Company.

vi) To the best of our knowledge and belief and according to information given to us, Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for the products of the Company.

vii) (a)According to the information and explanation given to us the company is generally regular in depositing with appropriate authorities the undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, custom duty, excise duty, value added tax, cess and any other statutory dues applicable to it. Further, there was no arrears of undisputed statutory dues outstanding as at 31st March, 2026 for a period of more than six month from the date they became payable.

(b)According to the information and explanations given to us, there are no tax dues of income-tax, sales-tax, service tax, custom duty, excise duty, value added tax which have not been deposited on account of any dispute.

viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix) (a) Based on our examination and according to the information and explanation given us, the company has not defaulted in repayment of dues to banks. There are no dues to financial institution or debenture holders.

(b)The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) Based upon the audit procedures performed and the information and explanations given by the management, no the term loans were taken during the year.

(d)On an overall examination of the financial statements of the Company, funds raised on short- term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has does not have any subsidiary, hence clause no 3(ix)(e) is not applicable to the company.

(f) On an overall examination of the financial statements of the Company, the Company has does not have any subsidiary, joint venture or Associate company hence clause no 3(ix)(f) is not applicable to the company.

x). (a)The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b)During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

xii). In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by applicable Indian Accounting Standard.

xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv) In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi). (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors of the Company during the year.

xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due

xx) (a) Since the provision of Section 135 of the Companies Act. Accordingly, reporting under clause 3(xx)(a) and (b)of the Order is not applicable for the year.

For SSVS & CO.
Chartered Accountants,
Firm Registration No. 021648C

Sd/-

(Vipul Sharma) F. C A.
(Partner)
M. No: 74437

PLACE: NOIDA
DATED: 30.05.2026
UDIN: 26074437HXLYDL6525

Annexure - II to Independent Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **CONTINENTAL CHEMICALS LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountant of India and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over

financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the company.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and those receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SSVS & CO.
Chartered Accountants,
Firm Registration No. 021648C

Sd/-
(Vipul Sharma) F. C A.
(Partner)
Membership No: 74437

Place : Noida
Dated : 30.05.2026
UDIN: 26074437HXLYDL6525

CONTINENTAL CHEMICALS LIMITED
Balance Sheet as at 31st March 2026

Amount in (Rupees in lakh)

	Particulars	*Note no*	*As at 31.03.2026*	*As at 31.03.2025*
	ASSETS			
(1)	**Non-current assets**			
	(*a*) Property, Plant and Equipment	4	196.67	199.28
	(b) Investment property	5	59.74	59.74
	(c) Other non-current assets	5A	32.75	33.12
(2)	**Current assets**			
	(a) Financial Assets			
	Trade receivables	6	0.14	.00
	Cash and cash equivalents	7	2.26	6.77
	Bank Balance other than Cash and cash equivalents	7A	361.07	290.96
	(b) Other current assets	8	0.65	0.12
	(c) Income Tax Assets (Net)	9	10.28	13.76
	(c) Deferred tax Asset (Net)	10	-0.01	0 .40
	Total Assets		***663.54***	***604.14***
	EQUITY AND LIABILITIES			
(1)	**Equity**			
	(*a*) Equity Share capital	11	224.90	224.90
	(*b*) Other Equity	12	329.83	278.17
	Liabilities			
(2)	**Non-current liabilities**			
	(*a*) Financial Liabilities			
	Borrowings	13	2.95	3.15
	(*b*) Provisions	14	9.77	8.19
(3)	**Current liabilities**			
	(*a*) Short Term Borrowing	15	-	-
	(b) Trade and other payable			
	- Total outstanding dues of Micro and Small Enterprises		-	-
	- Total outstanding dues of creditors other than micro and small enterprises	16	2.66	-
	(c) Financial Liabilities			
	Other financial liabilities	17	23.70	23.70
	(d) Other current liabilities	18	68.82	65.28
	(e) Provisions	14	.91	.75
	Total Equity and Liabilities		***663.54***	***604.14***

Significant Accounting Policies
and Notes on Accounts forming part of the Financial Statements
(Note no 1-30)

As per Our Report of Even Date
FOR SSVS & CO.
Chartered Accountants
Firm Reg No 021648C

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Aditya Vikram Chibba	**Naresh Kumar Chibba**	**Sakshi Dhawan**	**Deepak Kumar**	**(Vipul Sharma) (FCA)**
DIRECTOR (02838045)	**DIRECTOR (00376963)**	**Company Secretary ACS: 033279**	**CFO**	**Partner M.NO 74437**

Place : **Noida**
Date : **30.05.2026**
UDIN: 26074437HXLYDL6525

CONTINENTAL CHEMICALS LIMITED

Statement of Profit and Loss for the period ended 31st March 2026

Amount in (Rupees in lakh)

	Particulars	***Note No.***	***For the Year ended 31.03.2026***	***For the Year ended 31.03.2025***
I	Revenue From Operations	19	25.52	22.25
II	Other Income	20	142.28	135.13
III	Total Income (I+II)		167.80	157.38
IV	**EXPENSES**			
	Cost of material Consumed		*.00*	*.00*
	Purchase of stock-in-Trade		*.00*	*.00*
	Changes in inventories of finished goods, stock-in-Trade and work-in-progress		*.00*	*.00*
	Employee benefits expense	21	54.16	54.75
	Finance costs	22	4.27	3.82
	Depreciation and amortization expense		11.96	7.26
	Other expenses	23	38.65	43.36
	Total expenses (IV)		109.04	109.19
V	Profit/(loss) before exceptional items and tax (I- IV)		58.75	48.19
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		58.75	48.19
VIII	Tax expense:			
	(1) Current tax		7.30	3.34
	Less: Mat Credit Receivable		.00	.00
	(2) Income tax for earlier year		-	-.21
	(2) Deferred tax		*.25*	*1.46*
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		*51.20*	*43.60*
X	Profit/ (Loss) from discontinued operations			
XI	Tax expense of discontinued operations			
XII	Profit/ (Loss) from discontinued operations (after tax) (X-XI)			
XIII	Profit/(loss) for the period (IX+XII)		*51.20*	*43.60*
X	Other Comprehensive Income			
	A (*i*) Items that will not be reclassified to profit or loss		*(.62)*	*(.18)*
	(*ii*) Income tax relating to items that will not be reclassified to profit or loss		*.16*	*.05*
	B (*i*) Items that will be reclassified to profit or loss		-	-
	(*ii*) Income tax relating to items that will be reclassified to profit or loss		-	-
XI	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)		*51.66*	*43.73*
XII	Earnings per equity share (for continuing operation):			
	(1) Basic		*2.28*	*1.94*
	(2) Diluted		*2.28*	*1.94*
XIII	Earnings per equity share (for discontinued operation):			
	(1) Basic		-	-
	(2) Diluted		-	-
XIV	Earnings per equity share (for discontinued & continuing operations)			
	(1) Basic		*2.28*	*1.94*
	(2) Diluted		*2.28*	*1.94*

Significant Accounting Policies
and Notes on Accounts forming part of the Financial Statements (Note no 1-30)

As per Our Report of Even Date
FOR SSVS & CO.
Chartered Accountants
Firm Reg No 021648C

Sd/-	***Sd/-***	**Sd/-**	**Sd/-**	***Sd/-***
Aditya Vikram Chibba	***Naresh Kumar Chibba***	**Sakshi Dhawan**	**Deepak Kumar**	***Vipul Sharma (FCA)***
DIRECTOR	***DIRECTOR***	**Company Secretary**	**CFO**	***Partner***
(02838045)	***(00376963)***	**ACS: 033279**		***M.NO 74437***

Place : Noida
Date : 30.05.2026
UDIN: 26074437HXLYDL6525

CONTINENTAL CHEMICALS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

Amount in(Rupees in lakh)

	Particulars	Note No.	For the Year ended 31.03.2026	For the year ended 31.03.2025
A.	**Cash Flow from operating activities**			
	Net Profit /(Loss) before extraordinary items and tax		**58.75**	**48.19**
	Other comprehensive income			
	Adjustments for :-			
	Add : Depreciation and Amortisation		11.96	7.26
	Finance Cost		4.27	3.82
	Loss on sale of Fixed Assets		.71	-
	Interest Earned		(21.89)	(19.81)
	Operating profit / (Loss) before working capital changes		**53.81**	**39.46**
	Adjustment for (increase) / decrease in operating assets :			
	Provision		2.36	.81
	Non- Current Assets		.37	(.29)
	Bank Balance other than Cash and cash equivalents		(70.11)	(42.50)
	Trade Receivables		(.14)	0.08
	Other financial liabilities		-	-
	Trade Payable		2.66	-
	Other Current liabilities		3.53	2.60
	Other Current assets		(.53)	.18
	Cash generated from operations		**(8.05)**	**.32**
	Net Income Tax (Paid) / refunds		(3.83)	(10.57)
	Net cash flow / (used in) operating activities (A)		**(11.88)**	**(10.25)**
B.	**Cash Flow from investing activities**			
	Interest Earned		21.89	19.81
	Purchase of Fixed Assets		(10.55)	(16.94)
	Sale of vehicle		0.5	-
	Net cash flow / (used in) investing activities (B)		**11.84**	**2.87**
C.	**Cash Flow from Financing activities**			
	Loan Adjustment		(0.20)	0
	Finance Cost		(4.27)	(3.82)
	Net cash flow / (used in) financing activities (C)		**(4.47)**	**(3.82)**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)		(4.50)	(11.20)
	Cash and Cash equivalent at the beginning of the year		6.77	17.97
	Cash and Cash equivalent at the end of the year		**2.26**	**6.77**

Significant Accounting Policies and Notes on Accounts forming part of the Financial Statements (Note no 1-30)

As per Our Report of Even Date
FOR SSVS & CO.
Chartered Accountants
Firm Reg No 021648C

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**	**Sd/-**
Aditya Vikram Chibba	**Naresh Kumar Chibba**	**Sakshi Dhawan**	**Deepak Kumar**	**Vipul Sharma (FCA)**
DIRECTOR	**DIRECTOR**	**Company Secretary**	**CFO**	**Partner**
(02838045)	**(00376963)**	**ACS: 033279**		**M.NO 74437**

Place : Noida
Date : 30.05.2026
UDIN: 26074437HXLYDL6525

CONTINENTAL CHEMICALS LIMITED

Other Equity **Amount in lakhs**

Particulars	Securities Premium Reserve	Revaluation Reserve	Retained Earnings	Other Comprehensive Income	Total Other Equity
Balance as at 01.04.2024	37.50	-	196.93		196.93
Changes in equity during the year ended 31st March,2024					
Profit for the year			43.60		43.60
Other Comprehensive income/(loss) for the year				.13	.13
Transfer from/to other comprehensive income/retained earnings			.13	.13	
Balance as at 31st March, 2025	**37.50**		**240.67**	**-**	**37.5**
Balance as at 01.04.2025	37.50	-	240.67		278.17
Add: Prior Period Income					-
Changes in equity during the year ended 31st March,2025	-				
Profit for the year			51.20		51.20
Other Comprehensive income/(loss) for the year				.46	.46
Transfer from/to other comprehensive income/retained earnings			.46	-.46	
Balance as at 31st March, 2026	**37.50**		**292.33**	**-**	**329.83**

Significant Accounting Policies and Notes on Accounts forming part of the Financial Statements

As per Our Report of Even Date
FOR SSVS & CO.
Chartered Accountants
Firm Reg No 021648C

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**	**Sd/-**
Aditya Vikram Chibba **DIRECTOR** **(02838045)**	**Naresh Kumar Chibba** **DIRECTOR** **(00376963)**	**Sakshi Dhawan** **Company Secretary** **ACS: 033279**	**Deepak Kumar** **CFO**	**Vipul Sharma (FCA)** **Partner** **M.NO 74437**

Place : Noida
Date : 30.05.2026
UDIN: 26074437HXLYDL6525

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

1. Corporate information

Continental Chemical Ltd. (CCL) is a public limited company incorporated and domiciled in India. The registered office of the Company is situated at A-7 sector -7, Noida-201301 (U.P.) India.

Basis of preparation

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

The financial statements have been prepared on the historical cost basis, except for certain financial instruments (including derivative instruments) which are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

The financial statements are presented in Indian rupees (INR) and all values are are presented in two decimals of lakh, except otherwise indicated.

2. Summary of Material accounting policies

2.1 Current Vs Non- current classification

The company presents assets and liabilities in the Balance Sheet based on current/non-current classification.
An asset is current when it is:

i) Expected to be realized or intended to be sold or consumed in normal operating cycle
ii) Held primarily for the purpose of trading
iii) Expected to be realised within twelve months after the reporting period, or
iv) Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current

A liability is current when it is:

i) Expected to be settled in normal operating cycle
ii) Held primarily for the purpose of trading
iii) Due to be settled within twelve months after the reporting period, or
iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are treated as non-current

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2. 2 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable net of discounts, taking into account contractually defined terms taking into account contractually defined terms of payment excluding taxes or duties collected on behalf of the government.

Interest income

Interest income is recognized using effective interest method (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross amount of the financial asset or to the amortized cost of a financial liability. When calculating the EIR, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but doesn't consider the expected credit losses. Interest income is included in the other income in the Statement of Profit and Loss."

Dividend income

Dividend income from investments is recognized when the shareholder's rights to receive payment have been established.

Rental Income

Rental income from investment properties and subletting of properties is recognised on a straight line basis over the term of the relevant leases**.**

2.3 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

2.4 Property, plant and equipment (PPE) and Investment property

Under the previous GAAP (Indian GAAP), fixed assets are stated at cost net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises the purchase price, borrowing costs, if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use.

Property, plant and equipment are stated at cost of acquisition or construction net of accumulated depreciation and impairment loss (if any). All significant costs relating to the acquisition and installation of property, plant and equipment are capitalized. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to the Statement of Profit and Loss during the financial period in which they are incurred.

Borrowing cost relating to acquisition / construction of property, plant and equipment which take substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.

Depreciation and Amortisation
Depreciation is charged on the basis of useful life of assets on Straight line method Life as prescribed under Schedule-II of Companies Act, 2013

Freehold land is carried at cost.
An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognized of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognized.

Transfers are made to (or from) investment property only when there is a change in use. Transfers between investment property, owner-occupied property and inventories are at carrying amount of the property transferred. These assesement is carried out at each financial reporting date
The residual values, useful lives and methods of depreciation of property, plant are reviewed at each financial year end and adjusted prospectively, if appropriate.

2.5 Intangible assets

Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the assets will flow to the Company and the cost of the assets can be measured reliably.
Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangibles, excluding capitalized development costs, are not capitalized and the related expenditure is reflected in profit or loss in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.
Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit or loss when the asset is derecognized.

Intangible assets with finite life are amortized on a written down value basis over the estimated useful economic life of 7 years.

2.6 Employees benefits
- Short term employee benefits

Short term benefits comprise of employee costs such as salaries, bonuses, and accumulated absents are accrued in the year in which the associated services are rendered by employees of the Company and are measured at the amounts expected to be paid when the liabilities are settled.
The liabilities are presented as current employee benefit obligations in the balance sheet.

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

Compensated absences

Provision for compensated absence is determined using the projected unit credit method with actuarial valuation being carried out at each balance sheet date. Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short term employee benefits.

Other long term employee benefits

The liabilities which are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are classified as long-term employee benefits. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields of Indian Government at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognized in the statement of profit and loss."

- Post-employment obligations
The Company operates the following post-employment schemes:
(a) defined benefit plans such as gratuity and
(b) defined contribution plans such as provident fund."

(a) Gratuity

The Company has unfunded benefit plans in the form of post-retirement gratuity. The liability or asset recognised in the balance sheet in respect of defined benefit is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets, if any. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation. This cost is included in employee benefit expense in the statement of profit and loss.

Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in the statement of profit and loss as past service cost.

(b) Defined contribution plan

A defined contribution plan is a plan under which the Company pays fixed contributions into an independent fund administered by the government. The entity has no legal or constructive obligations to pay further contributions after its payment of the fixed contribution.
Contributions to provident fund, labour welfare fund and employee state insurance are deposited with the appropriate authorities and charged to the Statement of Profit and Loss on accrual basis. The Company has no further obligations under these plans beyond its monthly contributions.

2.7 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

2.8 Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

For arrangements entered into prior to the date of transition,.the Company has determined whether the arrangement contains lease on the basis of facts and circumstances existing on the date of transition.

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

The Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease. Assets acquired on leases where substantial risks and rewards incidental to ownership are not transferred to the Company are classified as operating leases.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term after considering effects of escalation unless the payments are structured to increase in line with general inflation to compensate for lessors expected inflationary cost increase.

The Company as a lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases. When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease. For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

2.9 Earnings per share

"Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares

2.10 Segment reporting

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements.

In accordance with the Ind-As 108 –"Operating segments" , the company has determined its business segment as business process outsourcing. Since there are no other business segments in which the company operates, there are no reportable segments. Therefore, the segment revenue, results, segment assets, segment liabilities, total cost incurred to acquire segment assets, depreciation charge are all as is reflected in the financial statement.

2.11 Government Grants

Grants and subsidies from the government are recognized if the following conditions are satisfied.

- There is reasonable assurance that the Company will comply with the conditions attached to it; and
- Such benefits are earned and reasonable certainty exists of the collection

i) Export Incentives

Export incentives under various schemes notified by government are accounted for in the year of exports as grant related to income and is recognized as other operating income in the statement of profit and loss if the entitlements can be estimated with reasonable accuracy and conditions precedent to claim are fulfilled

ii) Industrial Promotion Subsidy

Government grants received with reference to Industrial Promotion Subsidy is treated as grant related income and is showing as netting off from excise duty expenses under other expenses in the statement of profit and loss on accrual basis.

iii) Export Promotion Capital Goods

Government grants received with reference to export promotion capital goods scheme are initially recognised as deferred revenue and grant in promotion of export obligation achieved during the year is reduced from deferred revenue and recognized as other operating income in the statement of profit and loss.

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

2.12 Taxes

The tax expense for the period comprises current and deferred tax. Tax is recognized in the statement of Profit and Loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

Current income tax

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing and applicable for the relevant assessment year. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax

Deferred income taxes are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their tax bases in the financial statements. The effect on deferred tax assets and liabilities of a change in the tax rates is recognized using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax liabilities are recognized for all taxable temporary differences, except when the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the same taxable entity and the same taxation authority.

“The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient future taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Minimum alternate tax (‘MAT’) credit is recognized as a deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

Impairment of non-financial assets

At each balance sheet date, the Company reviews the carrying values of its property, plant and equipment and intangible assets to determine whether there is any indication that the carrying value of those assets may not be recoverable through continuing use. If any such indication exists, the recoverable amount of the asset is reviewed in order to determine the extent of impairment loss (if any).
Where the asset does not generate cash flows that are independent from other assets, the Company estimates the recoverable amount of the cash generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. An impairment loss is recognized in the statement of profit and loss as and when the carrying value of an asset exceeds its recoverable amount.

Where an impairment loss subsequently reverses, the carrying value of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount so that the increased carrying value does not exceed the carrying value that would have been determined had no impairment loss been recognized for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognized in the statement of profit and loss immediately

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

2.13 Provisions, contingent liabilities, contingent assets and commitments

A provision is recognized when there is a present legal or constructive obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, and in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. A disclosure for a contingent liability is made where there is a possible obligation arising out of past event, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation arising out of past event where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

2.14 Foreign currency transactions

The standalone financial statements are presented in currency INR, which is also the functional currency of the Company. Functional currency is the currency of the primary economic environment in which the entity operates.

In preparing the financial statements, transactions in currencies other than the Company's functional currency are recorded at the rates of exchange prevailing on the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are re-translated at the rates prevailing at the end of the reporting period. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated.

The management believes that the fair values of non-current financial assets (e.g. Investments at FVPL, loans and others), current financial assets (e.g. , cash equivalents, trade and other receivables, loans), non-current financial liabilities and current financial liabilities (e.g Trade payables and other payables and others) approximate their carrying amounts.

2.15 Fair value measurement

The Company measures financial instruments, such as, investments and derivatives, at fair value at each balance sheet date.
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

> In the principal market for the asset or liability, or
> In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

> Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
> Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
> Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Company's Management determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted/quoted financial assets measured at fair value.

External valuers are involved for valuation of unquoted financial assets and financial liabilities. Involvement of external valuers is decided upon annually by the Management. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. The Management decides, after discussions with The Company's external valuers, which valuation techniques and inputs to use for each case.

At each reporting date, the Company analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Company's accounting policies. For this analysis, the Company verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The Company, in conjunction with the Company's external valuers, also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable on a yearly basis.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

2.16 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets
Initial recognition and measurement
All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement
For purposes of subsequent measurement, financial assets are classified in following categories:

A) Debt instruments
i) Debt instruments at amortized cost
A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

(a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
(b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Company. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to loans, security deposits given, trade and other receivables.

ii) Debt instrument at FVTOCI

A debt instrument is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The Company has not classified any financial asset into this category.

iii) Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.
In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

B) Equity instruments

All equity instruments are subsequently measured at fair value in the balance sheet,with value changes recognised in statement of profit and loss, except for those equity instruments for which the Company has elected to present value changes in " other comprehensive income". If an equity instrument is not held for trading, the Company may make an irrevocable election for its investments which are classified as equity instruments to present the subsequent changes in fair value in other comprehensive income. The Company makes such election on an instrument-by-instrument basis.

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, The Company may transfer the cumulative gain or loss within equity.

The Company has elected to present all equity instruments, other than those in subsidiary, through FVTPL and all subsequent changes are recognized in Statement of Profit and Loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

> The rights to receive cash flows from the asset have expired, or
> The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment of financial assets

The Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure;

a. Financial assets that are debt instruments, and are measured at amortised cost e.g. loans, debt securities, deposits, trade receivables and bank balances
b. Financial assets that are debt instruments and are measured as at other comprehensive income (FVTOCI)
c. Lease receivables under Ind AS 116
d. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

> Trade receivables or contract revenue receivables; and
> All lease receivables resulting from transactions within the scope of Ind AS 116

Under the simplified approach the Company does not track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk said initial recognition. If credit risk has not increased significantly, 12 month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If in subsequent period the credit risk reduces since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12 month ECL.

As a practical expedient, the Company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward looking estimates are analysed. The Company has presumed that default doesn't occur later than when a financial asset is 90 days past due.

ECL is the difference between all contracted cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive, discounted at the original EIR. ECL impairment loss allowance (or reversal) recognised during the period is recognised as income / (expense) in the statement of profit and loss (P&L). This amount is reflected under the head "Other Expense" in the P&L. The impairment loss is presented as an allowance in the Balance Sheet as a reduction from the net carrying amount of the trade receivable, loan, deposits and lease receivable respectively.

Financial liabilities

Initial recognition and measurement

All financial liabilities are initially recognised at fair value. The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdraft and derivative financial instruments.

Subsequent measurement

Subsequent measurement of financial liabilities depends on their classification as fair value through Profit and loss or at amortized cost.

All changes in fair value of financial liabilities classified as FVTPL is recognized in the Statement of Profit and Loss. Amortised cost category is applicable to loans and borrowings, trade and other payables. After initial recognition the financial liabilities are measured at amortised cost using the EIR method. Gains and losses are recognized in profit and loss when the liabilities are derecognized as well as through the EIR amortization process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or cost that are integral part of the EIR. The EIR amortization is included as finance cost in the Statement of Profit and Loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Derivative financial instruments
The Company uses derivative financial instruments, such as forward currency contracts to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value through profit or loss (FVTPL) on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative**.**

Any gains or losses arising from changes in the fair value of derivative financial instrument are recognised in the statement of profit and loss**.**

Reclassification of financial instruments

After initial recognition, no reclassification is made for financial assets which are equity instruments. For financial assets, which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. If the Company reclassifies the financial assets, it applies the reclassification respectively from the reclassification date which is the first day of the immediately next reporting period following the change in the business model.

Offsetting financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

2.17 Related party transactions

Disclosure of transactions with Related Parties, as required by Ind-As 24 "Related Party Disclosures" has been set out in a separate note. Related parties as defined under Ind-As 24 have been identified on the basis of representations made by key managerial personnel and information available with the Company.

3.1 Significant accounting estimates and assumptions
The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and assumptions
The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

Recent pronouncements Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements. In August 2025, MCA notified the following amendments to:

1.Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 – The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has no impact of these amendments in its classification criteria of current and non-current liabilities.

2.Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures, applicable w.e.f. April 1, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. Since the company does not have any supplier finance the same is not applicable to the company

3. Ind AS 12, International Tax Reform – Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax and disclose that they have applied the relief. No impact on the company

NOTE NO -4

Amount in(Lakhs)

CONTINENTAL CHEMICALS LIMITED

FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2026

S. No.	PARTICULARS	COST				DEPRECIATION				W.D.V.	
		UP TO	ADDITIONS	DELETION DURING	AS ON	UP TO	FOR THE	DELETION	UP TO	AS AT	AS AT
		01.04.25	DURING THE YEAR		31.03.2026	01.04.2025	DURING THE YEAR		31.03.2026	31.03.2026	31.03.25
	Tangible Assets										
(1)	Lease Hold Land	13.56	-	-	13.56	-	-	-	-	13.56	13.56
(2)	Office Building	188.50	1.69	-	190.19	26.29	6.33	-	32.62	157.57	162.22
(3)	Furniture & Fixture	.74	6.58	-	7.31	-	0.43	-	.43	6.88	.74
(4)	Vehicles	.37	-	.37	-	-	-	-	-	.00	.37
	Vehicles II	29.62	-	1.26	28.36	24.93	2.72	.42	27.23	1.13	4.69
(5)	Office Equipment I	3.26	-	-	3.26	2.71	1.73	-	4.44	-1.19	.55
(6)	Electrical Fitting & Equipment	17.22	1.02	-	18.24	1.79	.16	-	1.94	16.30	15.44
(7)	Computer										
	Block I	.02	1.27	-	1.29	-	.08	-	.08	1.21	.02
	Block II	3.48	-	-	3.48	1.78	.50	-	2.28	1.20	1.70
	Total	**256.78**	**10.55**	**1.63**	**265.70**	**57.50**	**11.96**	**.42**	**69.03**	**196.67**	**199.28**
	Previous Year	**239.84**	**16.94**	**-**	**256.78**	**50.24**	**7.26**	**-**	**57.50**	**199.28**	**189.60**

CONTINENTAL CHEMICALS LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Amount in(Lakhs)

	AS AT 31.03.2026	AS AT 31.03.2025
NOTE - 5 : Investment Property		
Flat at Greater Noida (at cost)	59.74	59.74
	59.74	**59.74**
NOTE - 5A : OTHER NON CURRENT ASSET		
Capital Advances	30.29	30.26
Security Deposits	2.46	2.85
	32.75	**33.12**
NOTE - 6 : FINANCIAL ASSETS (CURRENT ASSETS)		
TRADE RECEIVABLES		
a)Secured,considered good;	-	-
Trade recevable considered goods Unsecured	.14	-
Trade recevable which have significant increse in credit risk	-	-
Trade receivable - Credit Impaired	-	-
Less: Allowances for expected credit loss and doubtful receivable	-	-
	.14	**-**

Trade Receivables ageing schedule as on 31.03.2026						
Particulars	**Outstanding for following periods from due date of payment**					
	Less than 6 months	**6 months- 1 year**	**1-2 yrs.**	**2-3 yrs.**	**More than 3 yrs.**	**Total**
(i) Undisputed Trade receivables- considered good	**.14**	-	-	-	-	.14
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as on 31.03.2025						
Particulars	**Outstanding for following periods from due date of payment**					
	Less than 6 months	**6 months- 1 year**	**1-2 yrs.**	**2-3 yrs.**	**More than 3 yrs.**	**Total**
(i) Undisputed Trade receivables- considered good	**-**	**-**	**-**	**-**	**.00**	**.00**
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-		

Note-7 CASH & CASH EQUIVALENT

Balances with Banks	2.19	6.71
Cash on hand	.07	.06
	2.26	**6.77**

Note-7A BANK BALANCE OTHER THAN CASH AND CASH EQUIVALENTS

Fixed Deposit		
Original maturity period upto 12 months (Including Interest)	361.07	290.96
	361.07	**290.96**

NOTE - 8 : OTHER CURRENT ASSETS

Other Advances	.62	.07
Prepaid Expenses	.03	.05
	.65	**.12**

NOTE - 9 : Income Tax Assets(Net)

TDS Receivable	10.28	13.76
	10.28	**13.76**

NOTE -10 : Deferred Tax

Amount in(Lakhs)

	As at 31.03.25	**During the Year**	**As at 31.03.2026**
Deferred Tax Liability			
Difference between Book & Tax Depreciation	(1.83)	(.85)	(2.68)
Deferred Tax Assets			
Expenses allowed on payment basis U/s 43B of the Income Tax Act,1961	2.23	.44	2.67
Deferred Tax Assets(Net)	.40	(0.41)	(.01)

CONTINENTAL CHEMICALS LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Amount in(Lakhs)

	AS AT 31.03.2026	AS AT 31.03.2025
NOTE -11 : SHARE CAPITAL		
Authorised		
30,00,000 Equity Shares of Rs. 10 each	300.00	300.00
Issued		
22,49,000 Equity Shares of Rs.10 each.	224.90	224.90
Subscribed & Fully Paid up		
22,49,000 Equity Shares of Rs.10 each fully paid up.	224.90	224.90
	224.90	**224.90**

5(a) Shares in the company held by each shareholders holding more than 5% shares

Name of Equity Shareholders	As at 31.03.2026 No. of Shares held	% Holding	As at 31.03.2025 No. of Shares held	% Holding
Naresh Kumar Chibba	1,33,110	5.92%	1,33,110	5.92%
Aditya Vikram Chibba	12,51,700	55.66%	12,51,700	55.66%

5(b) There are Nil number of shares (Previous Year Nil) reserved for issue under option and contracts/commitment for the sale of shares Disinvestment including the terms and amounts.

5(c) For the period of five years immediately preceding the date at which the balance sheet is prepared

Particulars	**No. of Shares**
Aggregate number and class of shares allotted as fully paid up pursuant to Contract(s) without payment being received in cash	Nil
Aggregate number and class of shares allotted as fully paid up by way of bonus shares	Nil
Aggregate number and class of shares bought back	Nil

5(d) There are no securities (Previous Year no) convertible into Equity/Preferential shares.

5(e)

Reconciliation of No. of Shares Outstanding:	**NUMBER**	**NUMBER**
Shares outstanding at the beginning of the year	22,49,000	22,49,000
Shares Issued during the year	-	-
Shares outstanding at the end of the year	**22,49,000**	**22,49,000**

5(f) **Terms & Conditions of Equity Shares**

1 The Company has one class of Equity Shares having a par value of Rs.10/- each.

2 Each Shareholder is eligible for one vote per shares held.

3 The Dividend, if any, proposed by the Board of Directors is subject to the approval of shareholders in the Annual General Meeting, except in the case of interim dividend.

4 In the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion of their shareholding.

Shares held by promoters at the end of year as on 31.03.2026

Promoters Name	No. of shares as on 31.03.2025	% of Total Shares	Change during the year	No. of shares as on 31.03.2026	% of Total Shares	% of Changes
Naresh Kumar Chibba	1,33,110	5.92%	-	1,33,110	5.92%	-
Aditya Vikram Chibba	12,51,700	55.66%	-	12,51,700	55.66%	-

Shares held by promoters at the end of year as on 31.03.2025

Promoters Name	No. of shares as on 31.03.2024	% of Total Shares	Change during the year	No. of shares as on 31.03.2025	% of Total Shares	% of Changes
Naresh Kumar Chibba	1,33,110	5.92%	-	1,33,110	5.92%	-
Aditya Vikram Chibba	12,51,700	55.66%	-	12,51,700	55.66%	-

CONTINENTAL CHEMICALS LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Amount in (Lakhs)

		AS AT 31.03.2026	AS AT 31.03.2025
NOTE - 12:	**Other Equity**		
	Surplus		
	Profit & Loss Statement		
	As per Last Balance Sheet	240.67	196.93
	Add: Profit during the year	51.66	43.73
		292.33	**240.67**
	Share Premium Amount		
	As per Last Balance Sheet	37.50	37.50
		329.83	**278.17**

	AS AT 31.03.2026	AS AT 31.03.2025
NOTE -13 : FINANCIAL LIABILITIES (NON CURRENT ASSETS)		
(i) Borrowings		
Term loans		
from banks	2.95	3.15
	2.95	**3.15**

i) **Terms & Conditions of Secured Loans**

a) **Security Clauses:**

Bank loan from ICICI bank is secured by mortgage of flat financed by them

Home Loan from ICICI Bank

Rate of Interest **10.25%**

Installment will start from the year in which possession of flat is obtained in 120 monthly installments

There was no delay in repayment of dues to Banks/others

The Company has not been declared willful defaulter by any bank or financial institution or any other lender.

The company has not borrowed any new loan during the year

All the charge or satisfaction has been registered with Registrar of Companies within the prescribed period.

The Company has during the year has not sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, from banks

NOTE -14:PROVISION		
Gratuity Payable		
Current	.91	.75
Non Current	9.77	8.19
	10.68	**8.94**
NOTE - 15: Short Term Borrowing		
Current Maturity of borrowing	-	-
	-	**-**
NOTE - 16: Trade Payable		
Total outstanding dues of Micro and Small Enterprises	-	-
Total outstanding dues of creditors other than micro and small enterprises	2.66	-
	2.66	**-**

Trade Payables ageing schedule as on 31.03.2026					
Particulars	**Outstanding for following periods from due date of payment**				
	Less than 1 yr.	**1-2 yrs.**	**2-3 yrs.**	**More than 3 yrs.**	**Total**
(i) MSME	-	-	-	-	-
(ii) Others	2.66	-	-	-	2.66
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Trade Payables ageing schedule as on 31.03.2025					
Particulars	**Outstanding for following periods from due date of payment**				
	Less than 1 yr.	**1-2 yrs.**	**2-3 yrs.**	**More than 3 yrs.**	**Total**
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

NOTE - 17: OTHER FINANCE LIABILITIES

Security Deposits	23.70	23.70
	23.70	**23.70**

NOTE -18: OTHER CURRENT LIABILITIES

Statutory Liabilities	4.42	2.19
Due to Director	-	-
Liability for Expenses	4.23	6.33
Other Expenses	60.16	56.76
	68.82	**65.28**

CONTINENTAL CHEMICALS LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Amount in (Lakhs)

	FOR THE YEAR ENDED 31.03.2026	FOR THE YEAR ENDED 31.03.2025
NOTE - 19 : REVENUE FROM OPERATIONS		
Sale of Services	25.52	22.25
	25.52	**22.25**
NOTE - 20: OTHER INCOME		
Rental Income	120.25	114.55
Bank Interest on Fixed Deposit	21.89	19.81
Other Income	.14	.77
	142.28	**135.13**
NOTE -21 : EMPLOYEE BENEFIT EXPENSES		
Salary & Allowances	51.96	54.08
Staff welfare	0.42	.45
Gratuity	1.78	.22
	54.16	**54.75**
NOTE - 22 : FINANCE COSTS		
Interest Expenses	4.27	3.82
	4.27	**3.82**
NOTE - 23: OTHER EXPENSES		
Administrative and Other Expenses		
Electricity Expenses	1.60	1.31
Security Service Charges	.00	1.45
Training Expenses	-	-
Vehicle Running & Maintenance	1.50	.41
Repair & Maintenance	6.38	18.68
Office Expenses	1.89	1.27
Computer Repair & Maintenance	.60	.01
Legal & Professional Charges	16.16	9.50
ROC Fees	.34	.00
Travelling and Conveyance Expenses	.32	.07
Insurance Expenses	.40	.57
Advertisement & Publicity	.49	.33
Business Promotion	.02	.25
Misc. Expenses	1.42	1.44
Telephone & Fax Charges	1.76	2.03
Penalty and Fine	-	-
Printing & Stationery	.00	.14
Courier, Postage & Registries	.20	.06
Software expenses	.94	1.81
Exchange Fluctuation	.00	.10
Loss on sale of fixed assets	.71	-
Bad Debts	-	-
Commission exp	-	-
Audit Fees	.68	.68
Listing Fees	3.25	3.25
	38.65	**43.36**

Note no.: 24

a. All the Current Assets, Loans and Advances, in the opinion of the Board, have a value on Realization which in the ordinary course of business shall at least be equal to the amount at Which it is stated in the Balance Sheet.

b. The company in the process of identifying its suppliers as Micro, Small & Medium Enterprises as defined under the "Micro, Small and Medium Enterprises Development Act, 2006". However the company has not received any intimation/ Communication from its suppliers regarding applicability of said Act to them. Therefore no such disclosures under the said Act has been furnished

c. In terms of Ind AS 36 on impairment of assets, there was no impairment indicators exist as of reporting date as per the internal management estimates done and hence no impairment charge is recognized during the year under review.

d. **Employee Benefits**:
As per Indian Accounting Standard – 19 "Employees Benefits", the disclosures of Employees Benefits are as follows:

Gratuity

The gratuity plan is governed by the payment of Gratuity Act 1972, under the said Act an employee who has completed five years of service is entitled to specific benefit. The gratuity plan provides a lump sum payment to employees at retirement death, incapacitation or termination of employment. The level of benefits provided depends on the member's length of service and salary at retirement age.

i)Detail of unfunded post Retirement Defined Benefit obligations are as follows:

Employee benefits in respect of Gratuity and Leave Encashment are based on actuarial valuation as on 31st March 2026. The details are given below:

Amount in (Lakhs)

Particulars	31.03.2026	31.03.2025
A) Change in the Present Value of obligation		
a) Present Value of obligation as at beginning of F.Y	**8.94**	**8.30**
b) Interest Cost	**0.59**	**0.59**
c) Past Service Cost		
d) Current Service Cost	**0.25**	**0.22**
e) Benefits Paid		
f) Actuarial Loss/(Gain)	**(0.62)**	**(0.18)**
g) Present Value of Obligation as at end of F.Y	**10.67**	**8.94**
Current Liability	**0.91**	**0.75**
Non - Current Liability	**9.77**	**8.19**
B) Change in Fair Value of Plan Assets		
C) Amount recognized in Balance Sheet (A-B)	**10.68**	**8.94**
D) Expenses recognized in the Profit & Loss Account		
a) Current Service Cost	**0.25**	**0.22**
b) Past Service Cost		
c) Interest Cost	**0.59**	**0.58**
E) Expenses recognized in Other Comprehensive Income		
a) Actuarial Loss/(Gain)	**(0.62)**	**(0.18)**
Net Cost		
b) Details of Plan Assets		
c) Actuarial Assumptions		
a) Discount Rate	**6.64%**	**6.50%**
b) Rate of escalation in Salary (Per Annum)	**5.00%**	**5.00%**
c) Mortality Table	**IALM (2012-2014)**	**IALM (2012-2014)**
d) Retirement Age (Years)	**75**	**75**

e. Related Party Disclosures:

The disclosures in respect of Related Parties as required under Ind AS 24 'Related Party Disclosures' is stated herein below:

(i) Parties where control exists **NIL**

(ii) <u>Other related parties where transaction have taken place during the year</u>

a) Key Management Personnel (KMP):

Naresh Kumar Chibba	:	Managing Director
Sakshi Dhawan	:	Company Secretary
Navneet Kumar	:	CFO up to 14th Jan 2026
Deepak Kumar	:	CFO Appointed on 14th Feb 2026

b) Other Directors:

Sunaina Chibba	:	Non Executive Director
Aditya Vikram Chibba	:	Non Executive Director
Gaurav Sachdeva	:	Independent Director
Raghav Nathani	:	Independent Director Resigned on 24th June 2025
Parul Suraiya	:	Independent Director Appointed on . 20th September 2025

C) Enterprises where Significant Influence exists:

Interads E Communication Limited
Continental Software Solution Private Limited
Interads Advertising Private Limited
Decorscape Solutions LLP

(iii). Details of Transactions with the above related parties in the ordinary course of business:

Amount in (Lakhs)

Name of Enterprises	Transactions during the year	Amount of Transactions (Rs.)		Outstanding Balances (Rs.)	
		Year Ended 31.03.2026	Year Ended 31.03.2025	As at 31.03.2026	As at 31.03.2025
Interads E Communications Ltd.	**Export Sales**	25.52	**22.25**	**NIL**	**NIL**
Continental Software Solutions Pvt. Ltd.	**Reantal Income**	0.71		**NIL**	**NIL**

Key Management Personnel (KMP)		Year Ended 31.03.2026	Year Ended 31.03.2025		As at 31.03.2026	As at 31.03.2025
Naresh Kumar Chibba	Remuneration & Perquisites	6.86	11.75	Remuneration Payable	0	1.71
Navneet Kumar	Remuneration & Perquisites	3.49	4.17	Remuneration Payable	0	0.36
Sakshi Dhawan	Remuneration & Perquisites	3.78	3.15	Remuneration Payable	0.32	0.30
Deepak Kumar	Remuneration & Perquisites	3.73			.34	

f. Auditors' Remuneration:

Particulars		Current Year	Previous Year
(a)	As Statutory Auditors	.68	.68
(b)	For Tax Audit	-	-
(c)	For Taxation Matters	-	-
(d)	For other Matters	-	-
Total		**.68**	**.68**

g. Earnings per share (EPS)

	Particulars	Current Year	Previous Year
a.	Profit / (Loss) attributable to the Equity Shareholders (Rs. in lakhs)	51.20	43.60
b. i)	Weighted average number of equity shares outstanding Basic: Weighted average number of equity shares at the end	22.49	22.49
c. ii)	Diluted Weighted average number of shares as in b(i)	22.49	22.49
d.	Paid up value per share	10	10
e.	Basic Earnings per share(Rs)(a/bi)	2.28	1.94
f.	Diluted Earnings per share (Rs.) (a/bii)	2.28	1.94

Note no.25.

The previous year figures have been reworked, regrouped, rearranged and reclassified wherever necessary .

Note No 26.

Other Disclosures

a. The Company has not been declared willful defaulter by bank or financial institution or any other lender during the year

b. The company does not have any transactions or balances with the companies struck off under section 248 of the Companies Act,2013 or section 560 of Companies Act,1956 during the year and previous year.

c. During the year, there are no instances of any registration, modification or satisfaction of charges which are pending for registration with Registrar of Companies beyond the statutory period.

d. The Company has no layer of Companies, Company is in compliance with the relevant provisions of the Companies Act,2013 with respect to the number of layers prescribed under clause(87) of Section 2 of the Companies Act,2013 read with Companies (Restriction on number of layers) Rules,2017.

e. The Company do not have any benami property, and no proceeding has been initiated against the Company for holding any benami property.

f. The Company have not traded or invested in crypto currency or virtual currency during the financial year.

g. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
   i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or
   ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

h. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
   b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

i. The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961".

Key Financial Ratios is as under: -

Sl. No.	Particulars	Method of Calculations	2025-26	2024-25	% Change	Reason of Change
1	Current Ratio (Times)	Current Assets / Current Liabilities	3.90	3.32	17.46%	Due to increase in current assets
2	Debt Equity Ratio (Times) Including Cash Credit	(Long Term Debts+ Current Maturity of TL + Cash Credit Limit + Leased Liabilities) / Shareholder's Equity	0.0053	0.0063	15.87%	Due to increase in equity and decrease in debt
3	Debt Service Coverage Ratio	(Profit after Tax + Deferred Tax + Depreciation+ Interest on Term Loan + Loss on sale of Fixed Assets) / (Term Loan Paid + Interest on Term Loan)	15.13	8.50	78%	Due to increase in Profit
4	Return on Equity Ratio	Net Profit after Taxes / (opening Shareholder's equity + closing Shareholder's equity) / 2 =Average Shareholder's Equity	10.33	9.00	14.78%	Due to decrease in profit
5	Inventory Turnover Ratio	Revenue / (Opening Inventory + Closing Inventory) /2 = Average Inventory	NA	NA	NA	

6	Trade Receivable Ratio	Revenue / (Opening Debtors + Closing Debtors) /2 = Average Debtors	1230.47	561.16	119.27%	Due to increase in profit
7	Trade Payable Turnover Ratio	Purchases / (opening Creditors + Closing Creditors) / 2 = Average Trade Payable	NA	NA	NA	NA
8	Net Capital Turnover Ratio	Revenue from Operation / Working Capital (CA-CL)	0.12	0.11	9%	Due to increase in Revenue from Operation
9	Net Profit Ratio	Net Profit / Net Sales	30.52	27.70	10%	due to increase in profit
10	Return on Capital Employed	Earnings before Interest and Taxes / Capital Employed	11.36	10.11	9.79%	due to increase in profit
11	Return on Investment		NA	NA	NA	

As per Our Report of Even Date
FOR SSVS & CO.
Chartered Accountants
Firm Reg No 021648C

Sd/-
Aditya Vikram Chibba
DIRECTOR
(02838045)

Sd/-
Naresh Kumar Chibba
DIRECTOR
(00376963)

Sd/-
Sakshi Dhawan
Company Secretary
ACS: 033279

Sd/-
Deepak Kumar
CFO

Sd/-
Vipul Sharma (F.C.A)
Partner
M.NO 74437

Place : Noida
Date : 30.05.2026
UDIN : 26074437HXLYDL6525

CONTINENTAL CHEMICALS LIMITED
Notes to standalone financial statements for the year ended March 31, 2026

27 Capital management

(a) The Company's capital management objective is to ensure Company's ability to continue as a going concern as well to create value for shareholders by facilitating the meeting of long term and short-term goals of the Company. The Company determines the amount of capital required on the basis of annual business plan coupled with long term and short-term strategic investment and expansion plans. The funding needs are met through cash generated from operations, long term and short-term bank borrowings. The Company monitors the capital structure on the basis of net debt to equity ratio and maturity profile of the overall debt portfolio of the Company. Net debt includes interest bearing borrowings less cash and cash equivalents, other bank balances (including non-current earmarked balances) and current investments. The table below summarizes the capital, net debt and net debt to equity ratio of the company.

Amount in (Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Equity share capital	224.90	224.90
Other equity	329.83	278.17
Total equity	**554.73**	**503.07**
Non-current borrowings	2.95	3.15
Short term borrowings	.00	.00
Current maturities of long term borrowings		
Gross Debt	**2.95**	**3.15**
Gross debt as above	2.95	3.15
Less: Cash and cash equivalents	2.26	6.77
Less: Margin money with banks against working capital facilities	-	-
Net Debt	**.69**	**(3.62)**
Net debt to equity	**2.23**	**(0.01)**

28 Fair value measurement

(a) **The carrying value and fair value of financial instruments by categories as of 31 March 2026 is as follows :**

Particulars	Fair value through other comprehensive income	Fair value through other profit & loss	Amortised Cost
Financial assets			
Trade receivables		-	0.14
Cash and cash equivalents		-	2.26
Bank Balance other than Cash and cash equivalents			361.07
	-	**-**	**363.47**
Financial liabilities			
Borrowings		-	2.95
Other financial liabilities		-	9.77
	-	**-**	**12.72**

(b) The carrying value and fair value of financial instruments by categories as of 31 March 2025 is as follows :

Particulars	Fair value through other comprehensive income	Fair value through other profit & loss	Amortised Cost
Financial assets			
Trade receivables		-	.00
Cash and cash equivalents		-	6.77
Bank Balance other than Cash and cash equivalents			290.96
	-	**-**	**297.73**
Financial liabilities			
Borrowings	-	-	3.15
Other financial liabilities	-	-	8.19
	-	**-**	**11.34**

The carrying amounts of trade payables and other payables, working capital borrowing current loan and cash & cash equivalents are considered to be the same as fair value, due to short term in nature

29 Fair value hierachy

(a) Financial assets and liabilities measured at fair value

Particulars	As at 31 March 2026			
	Level 1	Level 2	Level 3	Total
Assets				
Investments equity instruments (other than investments in subsidiaries)	-	-	-	-
Derivative instrument	-	-	-	-
Total	-	-	-	-

Particulars	As at 31 March 2025			
	Level 1	Level 2	Level 3	Total
Assets				
Investments equity instruments (other than investments in subsidiaries)	-	-	-	-
Derivative instrument	-	-	-	-
Total	**-**	**-**	**-**	**-**

30 The Company is exposed to various risks in relation to financial instruments. The main types of risks are market risk, credit risk and liquidity risk. Company's principal financial liabilities comprise, loans and borrowings, trade and other payables, and financial guarantee contracts. The main purpose of these financial liability is to finance company's operation. Company's principal financial asset include loan to subsidiaries, investments, trade and other receivables, security deposits and cash and cash equivalent, that directly derive from its business.

(a) Credit Risk

Credit Risk in case of the company arises from cash and cash equivalents, deposits with banks and financial institutions, as well as credit exposures to customers including outstanding receivables.

Credit Risk Management

Credit risk is the risk that a counterparty fails to discharge an obligation to the Company. The Company is exposed to this risk for various financial instruments, for example by granting loans and receivables to customers, placing deposits etc. the Company’s maximum exposure to credit risk is limited to the carrying amount of financial assets recognized at 31 March 2026, as summarized below:

	As at 31 March 2026	As at 31 March 2025
Cash and cash equivalents	2.26	6.77
Bank Balance other than Cash and cash equivalents	361.07	290.96
Trade receivables	0.14	-
	363.47	**297.73**

The Company continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls. The Company's policy is to deal only with creditworthy counterparties only.

(b) Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

(i) Financing arrangements

The Company has no undrawn borrowing facilities at the end of the reporting period:

(ii) Maturities of financial liabilities

31 March 2026	Less than 1 year	Over 1 and less than 3 year	Over 3 and less than 5 year	More than 5 years	Total
Non-derivatives					
Borrowings	-	2.95	-	-	2.95
Security deposits	2.46	-	-	-	2.46

31 March 2025	Less than 1 year	Over 1 and less than 3 year	Over 3 and less than 5 year	More than 5 years	Total
Non-derivatives					
Borrowings	-	3.15	-	-	3.15
Security deposits	2.85	-	-	-	2.85

(c) Market Risk

Market risk is the risk that the fair vlaue of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest risk, currency risk and other price risk. Financial instruments affected by market risk include borrowings, deposits, Investments, trade and other receivables, trade and other payables and derivative financial instruments.

The sensitivity analysis in the following sections relate to the position as at 31 March 2025, 31 March 2026

The analysis exclude the impact of movements in market variables on: the carrying values of gratuity, pension and other post-retirement obligations and provisions.

The following assumption has been made in calculating the sensitivity analyses:

The sensitivity of the relevant statement of profit and loss item is the effect of the assumed changes in respective market risks. This is based on financial assets and financial liabilities held at 31 March 2026 and 31 March 2025 including the effect of hedge accounting.

(d) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company does not have any long term borrowings with floating interest rate and carrying short term borrowings with floating interest rate. The company's investment in fixed deposit deposit carries fixed interest rate.

(i) Below is the overall exposure of the Company to interest rate risk:

Particulars	31 March 2026	31 March 2025
Variable rate borrowing		
Fixed rate borrowing	2.95	3.15
Total borrowings	**2.95**	**3.15**
Amount disclosed under borrowings		

Sensitivity

1% increase in base rate will not have any impact on profit or loss.

(e) Foreign Currency Risk

The foreign currency risk is the risk that the fair value or future cash flow of an exposure will fluctuate because of change in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the export made by the company which are made during the year however same is very negligible as compare to total turnover.

As per our report of even date

For SSVS & CO.
Chartered Accountants
Firm Registration No.: 021648C

For and on behalf of Board of Directors of
CONTINENTAL CHEMICALS LIMITED

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**	**Sd/-**
Vipul Sharma(FCA)	**Sakshi Dhawan**	**Deepak Kumar**	**Aditya Vikram Chibba**	**Naresh Kumar Chibba**
Partner	**Company Secretary**	**CFO**	**Director**	**Director**
M.NO 74437	**ACS: 033279**		**DIN: 02838045**	**DIN: 00376963**

Place: Noida
Date : 30.05.2026
UDIN : 26074437HXLYDL6525

If undelivered, please return to:

Continental Chemicals Limited

A-7, Sector - VII, NOIDA

Pin - 201301

Distt.: Gautam Buddha Nagar

U.P.