

CHARMS INDUSTRIES LIMITED

(CIN: L72900GJ1992PLC017494)

Reg. Office: 108-B/109Sampada Building, Mithakhali Six Roads, Opp-Hare Krishna Complex,
B/H Kiran Motors, Ahmedabad-380009 Gujarat

Contact No. 09898031513 Website: www.charmsindustries.co.in E-mail: charmsltd@yahoo.com

February 14, 2025

To,
BSE LIMITED
P.J. Towers,
Dalal Street,
Mumbai-400001

Sub.: Outcome of 5th (05/2024-25) Board Meeting held on February 14, 2025

Ref.: Regulations 30, 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

BSE Scrip Code: 531327

Dear Sir/Madam,

We wish to inform you that the Board of Directors of Charms Industries Limited ("the Company") at its meeting held today viz. **Friday, February 14, 2025** has inter-alia, considered, adopted, taken on record and approved the following:

1. Un-Audited Financial Results for the Quarter and Nine months ended December 31, 2024, prepared in accordance with Ind AS as approved by the Audit Committee of the Company.
2. Limited Review Report on the above referred Un-Audited Quarterly Financial Results of the Company for the Quarter and Nine months ended December 31, 2024 issued by M/s. Ashit N. Shah & Associates, Chartered Accountants, Statutory Auditors of the Company.
3. Integrated Filing (Financial) for the Quarter and Nine months ended December 31, 2024 pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 dated January 02, 2025.

In this regard, please find enclosed the following documents:

- i. Un-Audited Financial Results for the Quarter and Nine months ended December 31, 2024;
- ii. Un-Modified Limited Review Report on the said Financial Results issued by M/s. Ashit N. Shah & Associates, Chartered Accountants, Statutory Auditors of the Company;
- iii. Integrated Filing (Financial) for the Quarter and Nine months ended December 31, 2024 as follows;
 - A. Un-Audited Financial Results for the Quarter and Nine months ended December 31, 2024
 - B. Statement of Deviation for the Quarter ended on December 31, 2024
 - C. Format for Disclosing Outstanding Default on Loans and Debt Securities
 - D. Format for Disclosure of Related Party Transactions

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- E. Statement on Impact of Audit Qualifications (For Audit Report With Modified Opinion) Submitted Along-With Annual Audited Financial Results
4. Adjudication order dated January 31, 2025 passed by Securities and Exchange Board of India(SEBI) imposing penalty of Rs. 1,00,000/- for violation of Regulation 30 (3), (4)(i)(a) & (b) & (6), read with Clause 2(b) of Para B of Part A of Schedule III of LODR Regulations, 2015 read with Clause 2.2 of Para B of SEBI Circular CIR/CFD/1CMD /4/2015 dated September 09, 2015. The Company has already made payment of penalty imposed by SEBI.

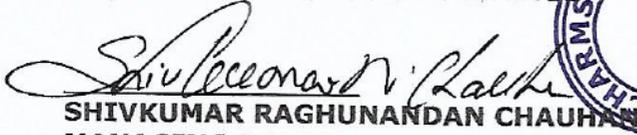
The Board meeting commenced at 01.45 p.m. and concluded at 02.30 p.m.

Kindly take the same in your record.

Thanking you,

Yours faithfully,

For, CHARMS INDUSTRIES LIMITED



SHIVKUMAR RAGHUNANDAN CHAUHAN
MANAGING DIRECTOR
(DIN: 00841729)



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Regd. Office: 108/8-109, Sampada Complex, Mithakhali six roads, Opp. Harekrishna Complex, Ahmedabad - 380009, Gujarat

Website: www.charmsindustries.in

E Mail: charmsltd@yahoo.com

Ph. No.: 079-26422081

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2024

Rs. In Lakhs except per share data

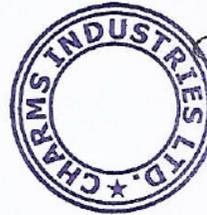
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-24	30-9-24	31-12-23	31-12-24	31-12-23	31-3-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	3.21	-	13.78	3.21	30.27	38.95
2	Other Income	-	-	-	0.05	0.05	0.51
3	Total income(1+2)	3.21	-	13.78	3.26	30.32	39.46
4	Expenses						
	Purchase of stock in trade	2.89	-	13.46	2.89	17.13	22.38
	Changes in inventories of finished goods, work in progress and Stock-in-trade	-	-	-	-	10.00	10.00
	Employee Benefit Expenses	2.12	1.86	1.58	5.42	4.60	6.45
	Depreciation and Amortization Expense	0.02	0.02	0.09	0.06	0.28	0.33
	Other Expenses	1.95	2.04	1.87	5.68	11.02	13.62
	Total Expenses(4)	6.99	3.92	17.00	14.06	43.03	52.78
5	Profit/(Loss) before exceptional items and tax (3-4)	(3.78)	(3.92)	(3.22)	(10.79)	(12.71)	(13.32)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	(3.78)	(3.92)	(3.22)	(10.79)	(12.71)	(13.32)
8	Tax Expense						
	(A) Current Tax	-	-	-	-	-	-
	(B) Deferred Tax	-	-	-	-	-	(0.07)
	(C) (Excess)/Short provision for tax relating to prior years	-	-	-	-	-	-
9	Profit/(Loss) for the period (7-8)	(3.78)	(3.92)	(3.22)	(10.79)	(12.71)	(13.25)
10	Other Comprehensive Income						
	(A) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	(3.78)	(3.92)	(3.22)	(10.79)	(12.71)	(13.25)
12	Paid up Equity Share Capital (Rs. 10 per share)	410.61	410.61	410.61	410.61	410.61	410.61
13	Earning Per Equity Share						
	(A) Basic	(0.09)	(0.10)	(0.08)	(0.26)	(0.31)	(0.32)
	(B) Diluted	(0.09)	(0.10)	(0.08)	(0.26)	(0.31)	(0.32)

See notes accompanying to the Financial statements

Notes:

1	The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 14-02-2025.
2	The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017. The figures for the Quarter/period ended 31st December, 2024 are in compliance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs. The figures for quarter ended 31st December, 2024 are the balancing figures between the unaudited figures in respect of the year-to-date figures upto the third quarter of the financial year and the half year ended on 30th September 2024.
3	The format for above results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated Nov 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
4	Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.

By Order of Board of Directors
For Charms Industries Limited



Shivkumar R. Chauhan
Managing Director
DIN: 00841729

Place: Ahmedabad
Date: 14th February, 2025

Ashit N. Shah & Co

Chartered Accountants

CA Ashit N. Shah

B.Com., LL.B, F.C.A.

Phone : 2640 3811
1, Shantinath Appt,
Shantisadan Society,
B/H. Doctor House,
Ellisbridge,
Ahmedabad-380006.

Limited Review Report on unaudited quarterly financial results and year-to-date results of Charms Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

To

Board of Directors of

Charms Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Charms Industries Limited** ("the Company") having its Registered Office at 108-B/109, Sampada Complex, Mithakhali six roads, Opp. Harekrishna Complex, Ahmedabad - 380009, Gujarat for the quarter ended December 31, 2024 and year to date from October 01, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **ASHIT N. SHAH & CO**

Chartered Accountants

FRN: 100624W

(ASHIT N. SHAH)

(Proprietor)

Membership Number: 036857

UDIN:25036857BMHUIF6092

Place: Ahmedabad

Date: 14-02-2025



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES –Not Applicable as there is no default on loans. Further, no debt securities were issued by the Company.

S. No.	Particulars	in INR crores
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	Nil

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable