



# Shentracon Chemicals Limited

CIN: L24299WB1993PLC059449

Regd. Office 6A, Kiran Sankar Roy Road, 3<sup>rd</sup> Floor, Kolkata- 700 001

Phone: 2248-9731, Fax 2248 4000

Email: investor@shentracon.com, Website: [www.shentracon.com](http://www.shentracon.com)

Dated 10<sup>th</sup> May 2025

Department of Corporate Services  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

The Calcutta Stock Exchange Ltd  
7, Lyons Range  
Kolkata – 700 001

**Script Code 530757, Script ID : SHENTRA**

**Scrip Code: 29095**

Dear Sir / Madam,

**Subject: Outcome of Board Meeting held on 10<sup>th</sup> May 2025.**

Pursuant to the Regulation 30 read with Schedule III and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('Listing Regulations') and other regulations, if applicable, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. May 10, 2025 have inter alia, approved, Note/take on record the following matters:

**1. Audited Financial Results:**

The Board of Directors have approved the Audited Financial Results for the quarter and year ended March 31, 2025 and Audited Financial Statement for the year ended March 31, 2025, along with report of the Auditors thereon. The results have been reviewed by the Audit Committee and based on the recommendation, approved by the Board.

A copy of the said Financial Results together with the Auditors' Report for quarter and financial year ended March 31, 2025, are enclosed herewith. The extract of the Financial Results will be published in newspapers as required under the aforesaid Listing Regulations. The above information is also being made available on the website of the Company at [www.shentracon.com](http://www.shentracon.com).

**2. Unmodified Opinion:**

The Statutory Auditors of the Company, Chanani & Associates, Chartered Accountants, have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the Financial Year ended March 31, 2025. This declaration is being made pursuant to Regulation 33(3)(d) of the Listing Regulations.

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3. Appointment of Internal Auditor of the Company:

The Company has appointed Mr. D. Das as internal auditor of the company for the F.Y. 2024-25.

4. Decided not to recommend any Dividend for the Financial Year 2024-25 after considering the growth plans of the Company and the prevailing uncertain environment.

The meeting of the Board of Directors commenced at 03:00 p.m. at concluded at 6:40 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For **Shentracon Chemicals Limited**

Sanjay Sureka

**Director**

DIN: 00491454

Enclosed: as above



## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of **Shentracon Chemicals Ltd**

### **Report on the audit of the Standalone Annual Financial Results**

#### **Opinion**

We have audited the accompanying standalone annual financial results of **Shentracon Chemicals Ltd** (hereinafter referred to as the "Company") for the year ended 31<sup>st</sup> March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regards; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended 31<sup>st</sup> March 2025.

#### **Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial results 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 Act, 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 on the Standalone annual financial results.

#### **Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results**

These annual financial results have been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors.







The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

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 standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.







## CHANANI & ASSOCIATES

Chartered Accountants

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21/1/1 Benaras Road, Salkia

Howrah - 711 106

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 deficiencies in internal control that we identify during our audit.

We also provide those charged 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.

### Other Matters

The standalone annual financial results include the results for the quarter ended 31<sup>st</sup> March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Howrah

Date: 10<sup>th</sup> May, 2025

**For Chanani & Associates**

Chartered Accountants,

FRN No: 325425E



**(CA Subhash Chandra Chanani)**

Partner

M.No. 063078

UDIN: 25063078BMTCTZT2548

**SHENTRACON CHEMICALS LTD**  
**Reg Office: 6A, Kiran Shankar Roy Road, Kolkata-700 001**  
**CIN : L24299WB1993LC059499**

**Tel No+91 33 22489731/9438, Fax +91 33 2248400 , Email: investor@shentracon.com, Web: http://www.shentracon.com**

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

(Rs.in Lakhs)

Sl No	Particulars	Quarter Ended			Year ended	
		31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
		Note 7	Un-audited	Note 7	Audited	Audited
<b>1</b>	<b>Income from operation</b>					
	a) Sales from Operations	-	-	-		-
	b) Other Operating Income					
	<b>Total Operating Revenue</b>	-	-	-		-
<b>2</b>	<b>Other Income</b>	7.94	9.72	0.02	17.66	0.02
<b>3</b>	<b>Total Revenue (1+2)</b>	<b>7.94</b>	<b>9.72</b>	<b>0.02</b>	<b>17.66</b>	<b>0.02</b>
<b>4</b>	<b>Expenses</b>					
	a) Cost of materials Consumed	-	-	-	-	-
	b) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-
	c) Excise Duty	-	-	-	-	-
	d) Employee benefit expenses	0.75	0.75	(0.75)	3.00	1.74
	e) Finance costs	0.90	-	0.15	0.90	0.67
	f) Depreciation and amortisation expense	-	-	-	-	-
	g) Other Expenses	2.76	4.54	5.73	13.16	8.31
	<b>Total Expenses</b>	<b>4.41</b>	<b>5.29</b>	<b>5.13</b>	<b>17.06</b>	<b>10.72</b>
<b>5</b>	<b>Profit /(Loss) before exceptional items and tax (5-4)</b>	<b>3.53</b>	<b>4.43</b>	<b>(5.11)</b>	<b>0.60</b>	<b>(10.70)</b>
<b>6</b>	<b>Exceptional items</b>	-	-	-	-	-
<b>7</b>	<b>Profit/ (Loss) before tax (5-6)</b>	<b>3.53</b>	<b>4.43</b>	<b>(5.11)</b>	<b>0.60</b>	<b>(10.70)</b>
<b>8</b>	<b>Tax Expense</b>					
	Current Tax	0.16	-	-	0.16	-
	Deferred Tax	-	-	-	-	-
	<b>Profit/(Loss) from Ordinary Activities after Tax (VII+VIII)</b>	<b>3.37</b>	<b>4.43</b>	<b>(5.11)</b>	<b>0.44</b>	<b>(10.70)</b>
<b>9</b>	<b>Extraordinary items ( Note-6 )</b>	<b>(30.34)</b>	<b>-</b>	<b>-</b>	<b>(30.34)</b>	<b>-</b>
<b>10</b>	<b>Profit/(Loss) for the period (9+10)</b>	<b>(26.97)</b>	<b>4.43</b>	<b>(5.11)</b>	<b>(29.90)</b>	<b>(10.70)</b>
<b>11</b>	<b>Other Comprehensive Income</b>	-	-	-	-	-
<b>12</b>	<b>Total Comprehensive Income (13+14)</b>	<b>(26.97)</b>	<b>4.43</b>	<b>(5.11)</b>	<b>(29.90)</b>	<b>(10.70)</b>
<b>13</b>	<b>Paid-up Equity Share Capital</b>					
	a) Fully Paid Up ( Rs.10/- Each Fully Paid Up Previous Year Rs.10/- Each Fully Paid Up )	443.81	443.81	443.81	443.81	443.81
	b) Partly Paid Up	-	-	-	-	-
<b>14</b>	<b>Earning per Equity Share (Basic and Diluted)</b>					
	a) Basic & Diluted EPS (Rs.) before Extra Ordinary Items for The Period	(0.61)	0.10	(0.12)	(0.67)	(0.24)
	b) Basic & Diluted EPS (Rs.) after Extra Ordinary Items for The Period	(0.61)	0.10	(0.12)	(0.67)	(0.24)

**Notes :**

- The above Standalone Financial Results for the quarter and year ended March 31, 2025 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Director's (Board) of Shentracon Chemicals Limited ("The Company") at their respective meeting held on May 10, 2025.
- The Board of Director's of the Company has not recommend any dividend for the financial year 2024-25 after considering the growth plans of the Company and the prevailing uncertain environment.
- The above financial results 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.
- In accordance with Accounting Standard-17 - Segment Reporting, issued by the Institute of Chartered Accountants of India is not applicable as the Company has only one business segment i.e. "Selling of chemical products". There are no other primary reportable segments. The major and material activities of the company are restricted to only one geographical segment i.e. India. hence the secondary segment disclosures are also not applicable.
- The above results is as per Regulation 33 of the SEBI ( Listing obligations & Disclosure Requirements) Regulations, 2015.
- The Company has redeemed the preference shares as per the shareholder approval received through postal ballot concluded on 05th February 2025 and paid a sum of Rs. 30,34,228/- as premium to shareholder.
- Previous period figures have been regrouped/ reclassified, wherever necessary, to make them comparable. The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to the third quarter of the financial year.

For Shentracon Chemicals Ltd.

Place : Kolkata

Date : 10th May 2025

Sanjay Sureka  
Director  
DIN: 00491454

**Shentracon Chemicals Limited**  
**(CIN: L24299WB1993PLC059449)**  
**Statement of Assets and Liabilities**

Rupees in Lakh

	As at 31st March 2025	As at 31st March 2024
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Financial Assets		
i Investments	-	125.00
<b>Total Non-current assets</b>	<b>-</b>	<b>125.00</b>
<b>Current Assets</b>		
Financial Assets		
i Cash and cash equivalents	2.36	2.37
ii Short term loans & advances	142.00	10.77
Other current assets	0.70	-
<b>Total current assets</b>	<b>145.06</b>	<b>13.14</b>
<b>Total Assets</b>	<b>145.06</b>	<b>138.14</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	443.81	443.81
Other Equity	(636.26)	(606.37)
<b>Total Equity</b>	<b>(192.45)</b>	<b>(162.56)</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
i. Borrowings	303.00	272.37
<b>Total Non-Current Liabilities</b>	<b>303.00</b>	<b>272.37</b>
<b>Current Liabilities</b>		
Financial Liabilities		
i. Borrowings	26.38	11.67
ii. Trade Payable		
Dues of Micro & Small Enterprises	-	-
Dues of creditors other than Micro & Small Enterprises	-	2.01
Other Current Liabilities	8.13	14.65
<b>Total Current Liabilities</b>	<b>34.51</b>	<b>28.33</b>
<b>Total Equity and Liabilities</b>	<b>145.06</b>	<b>138.14</b>
	-	-

For Shentracon Chemicals Ltd.

Place : Kolkata  
Date : 10th May 2025

Sanjay Sureka  
Director  
DIN: 00491454

**Shentracon Chemicals Limited**

(CIN: L24299WB1993PLC059449)

**Cash Flow Statement**

Rupees in Lakh

	For the year ended 31st March 2025	For the year ended 31st March 2024
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit & (Loss) before Taxation and Exceptional items.	(29.74)	(10.69)
Add		
Premium paid on preference share capital redumption	30.34	-
Interest and other borrowing costs	0.90	0.67
	<u>31.24</u>	<u>0.67</u>
Less:		
Net gain on Sale of Investments	12.32	-
Interest Received	3.23	0.02
	<u>15.55</u>	<u>0.02</u>
<b>Operating Profit before working capital changes</b>	<u>(14.04)</u>	<u>(10.04)</u>
Working Capital Change		
(Increase)/Decrease in other current assets	(0.70)	146.81
(Increase)/Decrease in short-term loans & advance	(131.23)	(10.77)
Increase/(Decrease) in other current liabilities	(6.52)	3.83
Increase/(Decrease) in trade payable	(2.01)	-
(Increase)/Decrease in working capital	(140.46)	139.87
<b>Cash Generated from Operations</b>	(154.50)	129.83
Direct Tax paid (net of refund)	(0.15)	-
<b>Net Cash from/ (used in) Operating Activities</b>	<u>(154.65)</u>	<u>129.83</u>
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	-	(125.00)
Sale of Investments	137.32	-
Interest Income	3.23	0.02
<b>Net Cash from/ (used in) Investing Activities</b>	<u>140.55</u>	<u>(124.98)</u>
<b>C: CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	303.00	-
Repayment of Long Term Borrowings	(272.37)	-
Repayment(-) / Proceeds (+) from Short Term Borrowin	14.72	(5.25)
Payment of premium on pref. share capital	(30.34)	-
Interest Paid	(0.90)	(0.67)
<b>Net Cash (used in) / from Financing Activities</b>	<u>14.10</u>	<u>(5.92)</u>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>	<u>0.00</u>	<u>(1.07)</u>
<b>Opening Balance of Cash and Cash Equivalents</b>	<u>2.37</u>	<u>3.44</u>
Cash and cash equivalent (Note 3)		
<b>Closing Balance of Cash and Cash Equivalents</b>	<u>2.37</u>	<u>2.37</u>
Cash and cash equivalent (Note 3)		

For Shentracon Chemicals Ltd.

Place : Kolkata  
Date : 10th May 2025Sanjay Sureka  
Director  
DIN: 00491454





# Shentracon Chemicals Limited

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Dated 10<sup>th</sup> May 2025

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Script Code 530757, Script ID : SHENTRA

Script Code 29095

Sub: Non applicability of disclosures of related party transactions for the half year ended on 31<sup>st</sup> March 2025 under reg. 23(9) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

As per regulation 23(9) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 every listed company shall be required to submit “disclosures of related party transactions” within 15 days from the date of publication of its financial results for the half year.

This is to inform you that, read with Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the above mentioned provision shall not be applicable to our company as the Paid-up Share Capital is less than Rs. 10 Crore and Net Worth of the Company is less than Rs. 25.00 Crore as on 31/03/2025. The Company, therefore, is not required to submit “Disclosures of the Related Party Transaction” as per Regulation 23(9) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

**Detail of Net-worth as on 31.03.2025**

Paid-Up Shares Capital	Rs. 74681430.00
Free reserve	Rs. 31300000.00
Less: Accumulated loss	Rs. (106977465.00)
Net Worth	Rs. (-996035.00)

You are requested to take the above information on your records.

Thanking you,

For Shentracon Chemicals Ltd.

Sanjay Sureka  
**Director**  
DIN: 00491454



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Dated 10<sup>th</sup> May 2025

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The Calcutta Stock Exchange Ltd  
7, Lyons Range  
Kolkata – 700 001

**Script Code 530757, Script ID : SHENTRA**

**Scrip Code: 29095**

Dear Sir / Madam,

**Subject :** Declaration with respect to Audit Report with unmodified opinion to the Annual Audited (Standalone and Consolidated) Financial Results for the financial year ended March 31, 2025.

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we hereby declare that the Statutory Auditors of the Company, M/s. Chanani & Associates, Chartered Accountants have not expressed any modified opinion in their Audit Report pertaining to the Annual Audited (Standalone) Financial Results of Shentracon Chemicals Limited for the financial year ended March 31, 2025.

Kindly take the same on record.

Thanking you,

Yours faithfully,  
For **Shentracon Chemicals Limited**

Sanjay Sureka  
**Director**  
DIN: 00491454

Enclosed: as above