Date: 17/07/2025

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

SUB: COMPLIANCE OF REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 FOR M/S. PRATIKSHA CHEMICALS LIMITED.

REF: BSE SCRIP CODE: 531257

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on **17TH JULY, 2025** has considered and approved the Unaudited Financial Results for the Quarter ended on **30th June, 2025**. The said Unaudited Financial Results were accompanied by the Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith Unaudited Financial Results for the quarter ended on 30th June, 2025 along with Limited Review Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

FOR, PRATIKSHA CHEMICALS LIMITED

MR. JAYESH PATEL
DIRECTOR
(DIN: 00401109)

PRATIKSHA CHEMICALS LIMITED

Regd. Off : 3rd Floor, H. K. Complex , Nr. Dharnidhar Derasar, Paldi, Ahmedabad-380 007 India
Ph. 26632390, 26609530 Fax No : +91 79 26612843.
Website : http://www.dharapratiksha.com E-mail : exports@dharapratiksha.com
CIN : L24110GJ1991PLC015507
Factory : 195/2, Near Natraj Industrial Estate, Village Iyawa Vasna, Sanand.
(Dist : Ahmedabad) India. Phone 02717-284350

Statement of Unaudited financial results for the Quarter ended on 30.06.2025

PART- I

Statement of Standalone Unudited Financial Results for the Quarter Ended on 30th June, 2025

(Rs in lakhs)

	Particulars	Quarter ended on			Year ended on
		30.06.2025 unaudited	31.03.2025 Audited	30.06.2024 unaudited	31.03.2025 audited
	Income from Operations				
I	Revenue from operation	116.86	46.94	225.53	605.90
II	Other Income	0.05	3.64	0.30	4.92
III	**Total Income (I + II)**	**116.91**	**50.58**	**225.83**	**610.82**
IV	**Expenses**				
	a) Cost of Material Consumed	5.68	532.17	156.23	532.17
	b) Purchase of Stock in Trade	100.43	-455.70	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	195.92	417.05	-4.35	388.28
	d) Employee Benefit Expense	13.90	19.23	27.95	96.07
	e) Finance cost	8.91	-0.94	7.95	23.81
	f) Depreciation & amortization	0.26	23.39	6.25	35.90
	g) Other Expenditure	10.47	-12.94	27.73	66.33
	Total Expenses (IV)	**335.57**	**522.25**	**221.77**	**1142.55**
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	**(218.66)**	-471.67	**4.06**	**(531.73)**
VI	Exceptional Items	-	-	-	
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	**(218.66)**	**-471.67**	**4.06**	**(531.73)**
VIII	Extra Ordinary Items	(7.50)	271.03	-	(239.37)
IX	**Profit / (Loss)before Tax (VII- VIII)**	**(211.16)**	**-200.65**	**4.06**	**(771.11)**
X	**Tax expense**				
	(i) Current Tax	-	-	1.40	-
	(ii) Deferred Tax	-	5.95	7.50	5.95
	(iil) Tax of earlier years	-	(10.59)		(10.59)
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	**(211.16)**	-196.01	**(4.84)**	**(766.47)**
XII	Profit/(loss) from discontinuing operations				
XIII	Tax expense of discontinuing operations				
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)**				
XV	**Profit (Loss) for the period (XI + XIV)**	**(211.16)**	-196.01	**(4.84)**	**(766.47)**
XVI	**Other Comprehensive Income:** A. (i) Items that will not be reclassifled to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss 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	-	-	-	-
XVII	**Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)**	(211.16)	-196.01	(4.84)	(766.47)
	Share of Profit / (loss) of associates *				
	Minority Interest*				
16	**Net Profit / (Loss) for the year**	(211.16)	-196.01	(4.84)	(766.47)
XVIII	**Paid up equity share capital**	557.03	557.03	557.03	557.03
	Face value of equity share capital	10	10	10	10
	Reserve excluding Revaluation Reserves				
XIX	**Earnings Per Share (for continuing operation):**				
	a) Basic	(3.79)	(3.52)	(0.09)	(13.76)
	b) Diluted	(3.79)	(3.52)	(0.09)	(13.76)
XX	**Earnings Per Share (for discontinued operation)**				
	a) Basic				
	b) Diluted				
XXI	**Earnings Per Share (for discontinued & continuing operation)**				
	a) Basic	(3.79)	(3.52)	(0.09)	(13.76)
	b) Diluted	(3.79)	(3.52)	(0.09)	(13.76)

NOTES:

1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.

2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on **17th July,2025**

3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133

4 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has **only one reportable segment i.e. manufacturing of chemicals and pigments.Hence,** seprate disclosure for segment reporing is not applicable to the company

5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, whereever necessary.

Place: Ahmedabad
Date: 17th July,2025

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, PRATIKSHA CHEMICALS LTD.

Mr. Jayesh Patel
(Director)
(DIN : 00401109)

PRATIKSHA CHEMICALS LIMITED

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CHANDABHOY & JASSOOBHOY

CHARTERED ACCOUNTANTS

CA GAUTAM N. SHAH
CA RAHUL G. DIVAN
CA NIMAI G. SHAH

PHONE : (079) 26586063 / 26586069
CELL : 98242 56190 / 98247 99760
E-MAIL : cnjabd@gmail.com
cnjabd@yahoo.com

No. 605-606-607, Silver Oaks, Nr. Mahalaxmi Cross Roads, Paldi, Ahmedabad-380 007, INDIA.

Limited Review Report

TO THE BOARD OF DIRECTORS OF PRATIKSHA CHEMICALS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **PRATIKSHA CHEMICALS LIMITED** ("the Company") for the quarter ended 30th June, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for qualified opinion:

1. **The company is accounting for Gratuity and Leave encashment on cash basis. This is not in according with Ind AS – 1 on "Presentation of Financial Statement" and Ind AS – 19 on "Employee Benefits" prescribed by the Institute of Chartered Accounting of India and contrary to provision contained in Section 133 of The Companies Act, 2013. The extent of non-compliance in terms of value is not ascertainable.**

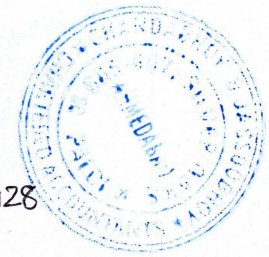
2. **Ind AS - 2 for "Inventories" has not been followed. The measurement and valuation methods followed by the Company as regards to inventory are not in accordance with accepted methodology. We are not in a position to quantify the effect of this discrepancy on the profitability and Balance Sheet.**

Based on our review conducted as above, apart from the aforesaid observations, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards

and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying financial results and other financial information for the quarter ended 30th June, 2024 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

For Chandabhoy & Jassoobhoy



Place : Ahmedabad
Date : 17th July,2025
UDIN: 25100932BMHUPZ4428

CA Nimai Gautam Shah
Partner
Chartered Accountants
Membership No. 100932
Firm Regn. No. 101648W

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:

NOT APPLICABLE

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

S. No.	Particulars	Amount in INR crore
1.	**Loans / revolving facilities like cash credit from banks /financial institutions**	
A	Total amount outstanding as on date	**0**
B	Of the total amount outstanding, amount of default as on date	**0**
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	**0**
B	Of the total amount outstanding, amount of default as on date	**0**
3.	**Total financial indebtedness of the listed entity including short-term and long-term debt**	**0**

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

FOR, PRATIKSHA CHEMICALS LIMITED

MR. JAYESH PATEL
DIRECTOR
(DIN: 00401109)

PRATIKSHA CHEMICALS LIMITED

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