PRATIKSHA CHEMICALS LIMITED

CIN: L24110GJ1991PLC015507
Regd. Office: 26/Office, Newyork Trade Centre, Opp. Muktidham Derasar, Sarkhej Gandhinagar Highway, Thaltej, Ahmedabad, Gujarat, India, 380054.
Mail Id: exports@dharapratiksha.com Contact: 02717-284350

Date: 05th February, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Sub: Outcome of Board Meeting

BSE Scrip Code: 531257

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on today i.e. 05 February, 2026 has considered and approved the Unaudited Financial Results for the Quarter ended on 31st December, 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 31st December, 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.

The meeting of Board of Directors commenced on 05:00 P.M. and concluded on 05:30 P.M.

You are requested to take the same on record.

Thanking You,

For, Pratiksha Chemicals Limited

SUMIT HARJIBHAI GOL
Digitally signed by SUMIT HARJIBHAI GOL
Date: 2026.02.05 17:36:24 +05'30'

Sumit Harjibhai Gol
Additional Director
DIN: 11367027

Encl: As Above

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

CA GAUTAM N. SHAH | CA RAHUL G. DIVAN | (+91) 98242 56190/98247 99760
CA NIMAI G. SHAH | CA PARIN H. PATWARI | CNJABD@GMAIL.COM

No. 605–606–607, Silver Oaks, Near Mahalaxmi Cross Roads, Paldi, Ahmedabad – 380007, Gujarat, 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 31st December, 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 Accountants 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.**

Based on our review conducted as stated above, except for the observations mentioned herein, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, does not disclose 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 31st December, 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 : 05/02/2025
UDIN: **26100932NJTNPD5606**

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

CHANDABHOY & JASSOOBHOY
605-607, SILVER OAKS
AHMEDABAD
PALDI
CHARTERED ACCOUNTANTS

Statement of Unaudited financial results for the Quarter ended on 31.12.2025

PART- I

Statement of Standalone Unudited Financial Results for the Quarter Ended on 31st December, 2025

(Rs in lakhs)

	Particulars	Quarter ended on			Nine months ended on		Year ended on
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		unaudited	unaudited	unaudited	unaudited	unaudited	audited
	Income from Operations						
I	Revenue from operation	16.03	216.51	167.91	349.39	558.96	605.90
II	Other Income	6.64	1.25	0.97	7.94	1.28	4.92
III	**Total Income (I + II)**	**22.67**	**217.75**	**168.88**	**357.33**	**560.24**	**610.82**
IV	**Expenses**						
	a) Cost of Material Consumed	0.00	0.00	121.5	5.68	455.7	532.17
	b) Purchase of Stock in Trade	0.00	136.20	0.00	236.62		0.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.23	118.57	28.55	314.72	(28.77)	388.28
	d) Employee Benefit Expense	(0.27)	28.51	25.39	42.15	76.84	96.07
	e) Finance cost	0.00	(8.41)	8.56	13.51	24.75	23.81
	f) Depreciation & amortization	0.24	13.25	0	0.73	12.51	35.90
	g) Other Expenditure	4.17	6.70	37.07	21.34	79.27	66.33
	Total Expenses (IV)	**4.37**	**294.82**	**221.07**	**634.75**	**620.30**	**1142.55**
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	**18.30**	**(77.06)**	**-52.19**	**(277.42)**	**-60.06**	**(531.73)**
VI	Exceptional Items						
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	**18.30**	**(77.06)**	**-52.19**	**(277.42)**	**-60.06**	**(531.73)**
VIII	Extra Ordinary Items	8.62	729.07	510.4	745.19	510.4	(239.37)
IX	**Profit / (Loss)before Tax (VII- VIII)**	**9.68**	**652.01**	**-562.59**	**467.77**	**-570.46**	**(771.11)**
X	**Tax expense**						
	(i) Current Tax	0.00	5.00	(2.80)	5.00	0.00	0.00
	(ii) Deferred Tax	0.41	(12.72)	(7.16)	(12.31)	0.00	5.95
	(iii) Tax of earlier years						(10.59)
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	**9.27**	**659.73**	**-552.63**	**475.08**	**-570.46**	**(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)**	**9.27**	659.73	-552.63	475.08	-570.46	(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)**	**9.27**	659.73	-552.63	475.08	-570.46	(766.47)
XVIII	**Paid up equity share capital**	557.03	557.03	557.03	557.03	557.03	557.03
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	0.00
	Reserve excluding Revaluation Reserves						
XIX	**Earnings Per Share (for continuing operation):**						
	a) Basic	0.17	11.84	-9.92	8.53	-10.24	(13.76)
	b) Diluted	0.17	11.84	-9.92	8.53	-10.24	(13.76)
XX	**Earnings Per Share (for discontinued operation)**						
	a) Basic						
	b) Diluted						
XXI	**Earnings Per Share (for discontinued & continuing operation)**						
	a) Basic	0.17	11.84	(9.92)	8.53	-10.24	(13.76)
	b) Diluted	0.17	11.84	-9.92	8.53	-10.24	(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 5th February, 2026.

3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015 .

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. 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.

6 Subsequent to the balance sheet date, the Company convened an Extraordinary General Meeting (EGM), wherein the shareholders approved a special resolution for the sale of a significant portion of the Company's assets. In accordance with the applicable accounting standards and based on the anticipated realizable value of the assets identified for sale, the Company has undertaken a detailed assessment of potential impairment.

As a result of this assessment, an impairment provision has been recognized in the financial statements for the current quarter. This provision has been recorded under the head "Extraordinary Items", reflecting the expected diminution in the carrying value of the assets, ensuring compliance with prudent financial reporting principles and relevant regulatory requirements.

The management believes that this impairment provision appropriately represents the financial impact of the proposed assets sale and aligns with the Company's commitment to transparent and accurate financial reporting.

Place: Ahmedabad
Date: 05-02-2026

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, PRATIKSHA CHEMICALS LIMITED

SUMIT HARJIBHAI GOL
Digitally signed by SUMIT HARJIBHAI GOL
Date: 2026.02.05 17:36:46 +05'30'

Mr. Sumit Harjibhai Gol
Additional Director
DIN: 11367027