Date: 13/02/2025

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

Dear Sir,

SUB: Integrated Filing (Financial) for the quarter ended December 31, 2024

Dear Sir/ Ma'am,

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 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

Request you to take the same on records.

Thanking you.

Yours sincerely,

FOR, PRATIKSHA CHEMICALS LIMITED

MR. JAYESH KANTILAL PATEL
DIRECTOR
(DIN: 00401109)

Encl.: As above

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

A **FINANCIAL RESULT**

Statement of Unaudited financial results for the Quarter ended on 31.12.2024

PART- I

Statement of Standalone Unudited Financial Results for the Quarter Ended on 31st December, 2024

(Rs in lakhs)

	Particulars	Quarter ended on			Nine months ended on		Year ended on
		31.12.2024 unaudited	30.09.2024 unaudited	31.12.2023 unaudited	31.12.2024 unaudited	31.12.2023 unaudited	31.03.2024 audited
	Income from Operations						
I	Revenue from operation	167.91	165.52	271.03	558.96	626.59	1,029.95
II	Other Income	0.97	0.00	1.76	1.28	3.42	4.72
III	**Total Income (I + II)**	168.88	165.53	272.79	560.24	630.01	1034.67
IV	**Expenses**						
	a) Cost of Material Consumed	121.5	177.97	181.66	455.7	592.8	895.51
	b) Purchase of Stock in Trade	0	0.00	0.00			-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.55	(52.97)	6.05	(28.77)	(205.45)	(189.95)
	d) Employee Benefit Expense	25.39	23.50	42.34	76.84	99.9	132.28
	e) Finance cost	8.56	8.24	5.38	24.75	20.88	30.97
	f) Depreciation & amortization	0	6.25	7.75	12.51	23.19	31.99
	g) Other Expenditure	37.07	14.47	26.59	79.27	89.2	122.42
	Total Expenses (IV)	221.07	177.46	269.77	620.3	620.52	1023.22
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	(52.19)	(11.93)	3.02	(60.06)	9.49	11.45
VI	Exceptional Items						
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	(52.19)	(11.93)	3.02	(60.06)	9.49	11.45
VIII	Extra Ordinary Items	510.4			510.4		
IX	**Profit / (Loss)before Tax (VII- VIII)**	(562.59)	(11.93)	3.02	(570.46)	9.49	11.45
X	**Tax expense**						
	(i) Current Tax	(2.80)	1.40	1.09	0	3.24	5.50
	(ii) Deferred Tax	(7.16)	(0.33)	(0.02)	0	(0.19)	0.65
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	(552.63)	(13.00)	1.95	(570.46)	6.44	5.30
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)**	(552.63)	(13.00)	1.95	(570.46)	6.44	5.30
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)**	(552.63)	(13.00)	1.95	(570.46)	6.44	5.30
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	10.00
	Reserve excluding Revaluation Reserves	(193.99)	(193.99)	(198.61)	(193.99)	(198.61)	(193.99)
XIX	**Earnings Per Share (for continuing operation):**						
	a) Basic	(9.92)	(0.23)	0.04	(10.24)	0.12	0.10
	b) Diluted	(9.92)	(0.23)	0.04	(10.24)	0.12	0.10
XX	**Earnings Per Share (for discontinued operation)**						
	a) Basic						
	b) Diluted						
XXI	**Earnings Per Share (for discontinued & continuing operation)**						
	a) Basic	(9.92)	(0.23)	0.04	(10.24)	0.12	0.10
	b) Diluted	(9.92)	(0.23)	0.04	(10.24)	0.12	0.10

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 **13th February, 2025.**

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 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.

6 Subsequent to the balance sheet date, the Company convened an Extraordinary General Meeting (EGM), wherein the shareholders approved a special resolution for

Place: AHMEDABAD
Date: 13th February,2025.

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, M/s PRATIKSHA CHEMICALS LIMITED

MR. JAYESH KANTILAL 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
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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 31st December, 2024 (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.**

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 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.

However, we draw attention to Note 6 of the results, which outlines the impact of events occurring 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 its assets. In accordance with applicable accounting standards and based on the anticipated realizable value of these assets, the Company has undertaken a detailed assessment of potential impairment. Consequently, an impairment provision of Rs. 510.40 Lacs has been recognized in the financial statements for the current quarter, which has been recorded under the head "Extraordinary Items."

We have not reviewed the accompanying financial results and other financial information for the quarter ended 31st December, 2023 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

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

Place : Ahmedabad
Date : 13th February,2025
UDIN: 25100932BMHUCT5413

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	3.50
B	Of the total amount outstanding, amount of default as on date	
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	
B	Of the total amount outstanding, amount of default as on date	
3.	**Total financial indebtedness of the listed entity including short-term and long-term debt**	**3.50**

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

DIRECTOR

PRATIKSHA CHEMICALS LIMITED

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