Date: 06/05/2025

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

Dear Sir,

SUB: Integrated Filing (Financial) for the quarter ended March 31, 2025

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 March 31, 2025.

Request you to take the same on records.

Thanking you.

Yours sincerely;

FOR, PRATIKSHA CHEMICALS LIMITED

MR. JAYESH KANTILAL PATEL
CHAIRMAN AND 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

Audited financial results for the Quarter and Year Ended on 31st March, 2025

PART- I

Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2025

(Rs in lakhs)

	Particulars	Quarter ended on			Year ended on	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
	Income from Operations					
I	Revenue from operation	46.94	167.91	403.36	605.90	1,029.95
II	Other Income	3.64	0.97	1.30	4.92	4.72
III	**Total Income (I + II)**	50.58	168.88	404.65	610.82	1,034.67
IV	**Expenses**					
	a) Cost of Material Consumed	532.17	121.50	302.71	532.17	895.51
	b) Purchase of Stock in Trade	-455.70	-		-	
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	417.05	28.55	15.50	388.28	-189.95
	d) Employee Benefit Expense	19.23	25.39	32.38	96.07	132.28
	e) Finance cost	-0.94	8.56	10.09	23.81	30.97
	f) Depreciation & amortization	23.39	-	8.80	35.90	31.99
	g) Other Expenditure	-12.94	37.07	33.22	66.33	122.42
	Total Expenses (IV)	522.25	221.07	402.70	1,142.55	1,023.22
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	-471.67	-52.19	1.95	-531.73	11.45
VI	Exceptional Items					
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	-471.67	-52.19	1.95	-531.73	11.45
VIII	Extra Ordinary Items	271.03			-239.37	
IX	**Profit / (Loss)before Tax (VII- VIII)**	-200.65	-52.19	1.95	-771.11	11.45
X	**Tax expense**					
	(i) Current Tax	-	-2.80	2.26	-	5.50
	(ii) Deferred Tax	5.95	-7.16	0.84	5.95	0.65
	(iil) Tax of earlier years	-10.59			-10.59	
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	-196.01	-42.23	-1.14	-766.47	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)**	-196.01	-42.23	-1.14	-766.47	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)**	-196.01	-42.23	7.48	-766.47	5.30
	Share of Profit / (loss) of associates *					
	Minority Interest*					
16	**Net Profit / (Loss) for the year**	-196.01	-42.23	7.48	-766.47	5.30
XVIII	**Paid up equity share capital**	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
18	**Reserve excluding Revaluation Reserves**					
XIX	**Earnings Per Share (for continuing operation):**					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
XX	**Earnings Per Share (for discontinued operation)**					
	a) Basic	-3.52	-0.76	0.13	-13.76	0.16
	b) Diluted	-3.52	-0.76	0.13	-13.76	0.16
XXI	**Earnings Per Share (for discontinued & continuing operation)**					
	a) Basic	-3.52	-0.76	0.13	-13.76	0.16
	b) Diluted	-3.52	-0.76	0.13	-13.76	0.16

NOTES:

1 Management has already dismantled the Machineries and factory premise to discontinue with all the manufacturing activities, However management is having intention to continue trading business, therefore Profit / loss from discontinuing operations have been disclosed separately.

2 The above audited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on **6th May, 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. Trading business of Plastic related items.**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: 6th May, 2025

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

Mr.JAYESH PATEL
(Director & Chairman)
(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 Assets and Liabilities

('Rs. In Lakhs)

	Standalone Statement of Assets and Liabilities	As at (current year ended on) 31.03.2025	As at (the previous year ended on) 31.03.2024
	Assets		
1	**Non-current assets**		
	(a) Property, plant and equipment	18.20	157.19
	(b) Capital work-in-progress		
	(c) Investment property		
	(d) Goodwill		
	(e) Other intangible assets		
	(f)Intangible assets under development		
	(g) Biological assets other than bearer plants		
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	0.03	0.03
	(ii)Trade receivables, non-current		
	(iii)Loans, non-current		
	(iv) other non current financial assets	14.05	14.19
	Total non-current financial assets	**32.29**	**171.42**
	(i) Deferred tax assets (net)	0.00	2.67
	(j) Other non-current assets	53.18	87.13
	Total non-current assets	**85.46**	**261.22**
2	**Current assets**		
	(a) Inventories	164.72	765.95
	(b)Current financial asset		
	(I)Current investments		
	(II) Trade receivables, current	72.81	280.38
	(III) Cash and cash equivalents	5.44	3.87
	(IV) Bank balance other than cash and cash equivalents		
	(V) Loans, current		
	(VI) Other current financial assets (to be specified)	5.93	2.94
	Total current financial assets	**84.18**	**287.19**
	(c) Current tax assets (net)		
	(d) Other current assets	0.68	
	Total current assets	249.58	1053.15
3	Non-current assets classified as held for sale		
#####	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	**335.04**	**1314.36**
	Equity and liabilities		
1	**Equity**		
	Equity attributable to owners of parent		
	(a) Equity share capital	557.03	557.03
	(b)Other equity	(960.46)	(193.99)
	Total equity attributable to owners of parent	**(403.42)**	**363.05**
	Non controlling interest		
	Total equity	**(403.42)**	**363.05**
2	**Liabilities**		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	0.00	344.55
	(II) Trade payables, non-current		
	(III) Other non-current financial liabilities		
	Total non-current financial liabilities	0.00	344.55
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)	3.28	0.00
	Deferred government grants, Non-current		
	(d) Other non-current liabilities		
	Total non-current liabilities	**0.00**	**344.55**
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	352.19	0.00
	(II) Trade payables, current	356.25	582.22
	(III) Other current financial liabilities	0.00	0.00
	Total current financial liabilities	**708.44**	**582.22**
	(b) Other current liabilities	17.91	7.40
	(c) Provisions, current	8.84	6.83
	(d)Current tax liabilities (Net)	0.00	11.00
	Deferred government grants, Current		
	Total current liabilities	735.19	607.45
	Deferred government grants, Current		
	Total current Liabilities	735.19	607.45
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	**735.19**	**952.00**
	Total equity and liabilites	**331.76**	**1315.04**

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

Place: Ahmedabad
Date: 6th May, 2025

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

Mr.JAYESH PATEL
(Director & Chairman)
(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

(Amount in Rs. Lakhs)

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025		
PARTICULARS	YEAR ENDED	
	31st March, 2025	31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	(771.11)	11.45
Adjustment for :		
Depreciation and amortisation expense	23.81	30.97
Impairment Loss	89.37	0.00
Dividend and interest income classified as investing cash flows		
Finance costs	35.90	31.99
Operating Profit before working capital change		
Change in ogerating assets and liabilities		
(Increase)/Decrease in trade receivables	207.57	(85.84)
(Increase)/Decrease in inventories	601.23	(228.45)
Increase/(Decrease) in trade payables	(225.97)	224.46
(Increase)/Decrease in other financial assets	0.00	0.00
(Increase)/Decrease in other current assets	(2.99)	1.91
Increase/{Decrease) in provisions	2.01	2.76
Increase/{Decrease) in other current liabilities	(0.49)	5.82
Cash used in/ generated from operations	**(40.66)**	**(4.94)**
Income taxes paid	10.59	(5.50)
Cash used in/generated from operations (A)	**(30.07)**	**(10.44)**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(0.08)	(0.38)
Purchase of investments		
(Increase)/Decrease in other Non current Financial assets	0.14	0.00
(Increase)/Decrease in other Non current assets	33.95	(0.31)
Proceeds from sale of property, plant and equipment	25.88	0.00
Proceeds from sale of investments		
Dividends received		
Interest received		
(Increase)/Decrease in other Bank balances not treated as Cash and Cash Equivalents		
Net cash outflow from investing activities (B)	59.90	(0.68)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(35.90)	(31.99)
Dividends paid		
Dividend Tax paid		
Availment/{Repayment) of Short Term Borrowings	352.19	0.00
Availment/{Repayment) of Working Capital Borrowings	(344.55)	2.81
Net cash inflow/ (outflow) from financing activities ©	(28.25)	(29.18)
Net Increase/ (Decrease) in cash and cash equivalents {A+B+C)	1.57	(40.31)
Cash and Cash Equivalents at the beginning of the financial year	3.87	44.18
Cash and Cash Equivalents at the end	5.44	3.87

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place:AHMEDABAD
Date: 6th May, 2025

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

Mr.JAYESH PATEL
(Director & Chairman)
(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

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.

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF PRATIKSHA CHEMICALS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **PRATIKSHA CHEMICALS LIMITED** (the "company") for the quarter ended 31st March, 2025 and the year to date results for the period 1st April, 2024 to 31st March, 2025, ("Statement") 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard: and

ii. 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 profit and other comprehensive income and other financial information for the year ended 31 March 2024 except in respect of the following matters

a) **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.**

b) **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.**

c) **We draw attention to the fact that during the quarter and year ended March 31, 2025, the Company has discontinued its manufacturing**

operations. The machinery and building structures earlier used for manufacturing have been dismantled, and a significant portion of the same has already been sold as scrap and for the remaining portion, a material impairment provision has been created. Further, the Company has passed a board resolution for the sale of the land previously used as factory premises, and the transaction is expected to be completed shortly.

The management has expressed its intention to continue the business with limited trading activities. However, in the absence of a detailed and viable business plan demonstrating the ability of the Company to continue as a going concern, and considering the substantial changes in the nature and scale of operations, we are of the opinion that there exists a material uncertainty regarding the Company's ability to continue as a going concern.

Our opinion is qualified in respect of this matter.

Basis for Opinion

We conducted our audit in accordance with the auditing standards specified under section 143(10) of the Companies Act, 2013, as amended. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in IND AS, prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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 Statement, 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 omission, 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 on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in

  i) planning the scope of our audit work and in evaluating the results of our work; and

  ii) to evaluate the effect of any identified misstatements in the Statement.

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 Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Chandabhoy & Jassoobhoy

Place : Ahmedabad
Date : 6th May, 2025
UDIN : 25100932BMHUIV6863

(CA Nimai G. 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	2.99
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**	2.99

For, PRATIKSHA CHEMICALS LIMITED

DIRECTOR

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

Date: 06.05.2025

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

SUBJECT: Non Applicability Disclosure of Related Party Transaction under Regulation 23(9) SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

Ref.: Pratiksha Chemicals Limited (BSE Scrip Code: 531257)

Dear Sir,

Pursuant to Regulation 15(2) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, compliance of Regulation - 17 to 27, Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V, shall not apply to the listed Companies having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year.

Particular	**Amount**
Net worth of the Company	-4,03,42,000/-
Paid up equity share capital of the Company	5,57,03,400/-

Further, this is to inform you that the paid-up equity Share capital of the Company and net worth of the Company for the half year ended as 31st March, 2025 **does not exceed the stipulated criteria** of rupees ten crore and rupees twenty-five crore respectively. Hence, Regulation - 17 to 27 and Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V **shall not apply to the Company and the Company is exempt** from filing **Regulation 23(9) Disclosure of Related Party Transaction on consolidated basis** to BSE under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

You are requested to take the same on your record.

Thanking You,

Yours faithfully,

FOR, PRATIKSHA CHEMICALS LIMITED

MR. JAYESH PATEL
CHAIRMAN AND 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

Disclosure of related party transactions every six months for the period of March, 2025

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
S.No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Pratiksha Chemicals Limited	AABCP7897G	Jayesh K Patel	ACIPP5973B	Director	Loan			500000	0	Loan	0						
2	Pratiksha Chemicals Limited	AABCP7897G	Jayesh K Patel	ACIPP5973B	Director	Salary	2010988	2010988	308794	775794								
3	Pratiksha Chemicals Limited	AABCP7897G	Dhara Procon P	AAICD3025B	Group Company	Loan			0	5279616	Loan		1 Year	loan	18%	1 Year	Unsecured	Working Capital

Notes:

1. The details in this disclosure are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction:
   a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
   b. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
7. "Cost" refers to the cost of borrowed funds for the listed entity.
8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

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

Mr.JAYESH PATEL
(Director & Chairman)
(DIN : 00401109)

PRATIKSHA CHEMICALS LTD. A'BAD.

DATE:06.05.2025
PLACE: Ahmedabad

PRATIKSHA CHEMICALS LIMITED
L24110GJ1991PLC015507

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone and Consolidated separately)

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

(Amount Rs. In Lakhs)

	Sr. no.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
I	1	Turnover / Total income	610.82	610.82
	2	Total Expenditure	1377.29	1377.29
	3	Net Profit/(Loss)	(766.47)	(766.47)
	4	Earnings Per Share	-13.76	-13.76
	5	Total Assets	335.04	335.04
	6	Total Liabilities	738.47	738.47
	7	Net Worth	(403.42)	(403.42)
	8	Any other financial item(s) (as felt appropriate by the management)		

II AUDIT QUALIFICATION (EACH AUDIT QUALIFICATION SEPARATELY):

a. Details of Audit Qualification:

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.**

3) **We draw attention to the fact that during the quarter and year ended March 31, 2025, the Company has discontinued its manufacturing operations. The machinery and building structures earlier used for manufacturing have been dismantled, and a significant portion of the same has already been sold as scrap and for the remaining portion, a material impairment provision has been created. Further, the Company has passed a board resolution for the sale of the land previously used as factory premises, and the transaction is expected to be completed shortly.**

The management has expressed its intention to continue the business with limited trading activities. However, in the absence of a detailed and viable business plan demonstrating the ability of the Company to continue as a going concern, and considering the substantial changes in the nature and scale of operations, we are of the opinion that there exists a material uncertainty regarding the Company's ability to continue as a going concern.

b. Type of Audit Qualification: **Qualified Opinion**

c. Frequency of qualification: **Repetitive and New**

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

1. Management is in the process of evaluating appropriate actuarial valuation methodologies and is actively working towards transitioning to the accrual basis in line with applicable accounting standards. Necessary steps, including

	engagement with qualified actuaries, are underway to implement this change in the forthcoming financial year. 2. The Company is committed to strengthening its internal processes and intends to engage professional consultants to standardize inventory valuation in compliance with Ind AS 2. A detailed review and revamp of inventory valuation methodology is being planned in the coming year to ensure future compliance. 3. The Company confirms that it has discontinued its manufacturing operations during the quarter and year ended March 31, 2025. This decision was taken after careful evaluation of the operational viability and financial contribution of the manufacturing segment. The machinery and infrastructure used for manufacturing activities had become economically unviable and technologically outdated, and the Company was not deriving any significant business benefit or revenue from its continued use. In light of this, and considering the lack of foreseeable commercial advantage from retaining the assets, the management resolved to dismantle and sell the machinery and related structures. A substantial portion of these assets has been sold as scrap, and appropriate impairment provisions have been recorded for the remaining portion, in accordance with applicable accounting standards. The Company has already obtained shareholders' approval on January 6, 2025, for the sale of these assets in accordance with the applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations. The decision to sell the machinery and eventually the factory land was part of a strategic shift aimed at optimizing resources and focusing on more sustainable business avenues. While a detailed business plan for future trading and commercial activities is under development, the Company remains committed to continuing its operations and exploring viable alternatives. Management reiterates that the disposal of the machinery was a logical business decision based on its non-utilization and lack of contribution to revenue, and should not in isolation be construed as an inability to continue business operations. Efforts are ongoing to reposition the Company with a leaner and more focused operating model.
	e. For Audit Qualification(s) where the impact is not quantified by the auditor: **Not applicable**
	i.) Management's estimation on the impact of audit qualification: **Unable to estimate**
	ii.) If management is unable to estimate the impact, reasons for the same: **Not Applicable**
	iii.) Auditors' Comments on (i) or (ii) above: **Not Applicable**
III	SIGNATORIES:
	CEO/Managing Director: NA
	CFO: JAYESH KANTILAL PATEL (DIN: 00401109)
	Audit Committee Chairman: PARESH SHAH (DIN: 10742772)
	Statutory Auditor: M/S Chandabhoy & Jassoobhoy CA Nimai G. Shah (partner)
	PLACE: Ahmedabad
	DATE:6th May, 2025