Date:02/08/2021

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 COMPANY CODE BSE: 531257

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on02nd August, 2021has considered and approved the unaudited financial results for the Quarterended on 30th June, 2021. The said financial results were accompanied by the Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewithunaudited financial resultsfor the quarter ended on 30th June, 2021along with Limited Review Reportin 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

Unaudited Financial Results for the Quarter ended on 30.06.2021

	PART- I				
	Statement of Standalone Unudited Financial Results for the Quarter Ended on 30th June, 2021				
					(Rs in lakhs)
	Particulars	Quarter ended on			Year ended on
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
	Income from Operations				
I	Revenue from operation	340.43	445.86	140.94	1,134.95
II	Other Income	5.07	0.94	-	1.16
III	**Total Income (I + II)**	**345.49**	**446.80**	**140.94**	**1,136.12**
IV	**Expenses**				
	a) Cost of Material Consumed	294.79	342.75	86.97	820.94
	b) Purchase of Stock in Trade	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(32.33)	7.00	3.37	(1.14)
	d) Employee Benefit Expense	27.33	21.21	21.90	122.19
	e) Finance cost	0.85	1.48	0.73	3.57
	f) Depreciation & amortization	6.44	8.92	6.44	28.24
	g) Other Expenditure	35.25	52.85	20.04	119.69
	Total Expenses (IV)	**332.33**	**434.21**	**139.45**	**1,093.48**
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	13.16	12.59	1.49	42.64
VI	Exceptional Items	-	-	-	-
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	13.16	12.59	1.49	42.64
VIII	Extra Ordinary Items	-	-	-	-
IX	**Profit / (Loss)before Tax (VII- VIII)**	13.16	12.59	1.49	42.64
X	**Tax expense**				
	(i) Current Tax	2.30	5.15	0.38	5.25
	(ii) Deferred Tax	0.05	(9.25)	-	(9.25)
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	10.81	16.69	1.11	46.64
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)**	10.81	16.69	1.11	46.64
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)**	10.81	16.69	1.11	46.64
XVIII	Paid up equity share capital	557.03	557.03	557.03	557.03
	Face value of equity share capital	10.00	10.00	10.00	10.00
	Reserve excluding Revaluation Reserves	(221.64)	(232.46)	(277.98)	(232.46)
XIX	**Earnings Per Share (for continuing operation):**				
	a) Basic	0.19	0.30	0.02	0.84
	b) Diluted	0.19	0.30	0.02	0.84
XX	**Earnings Per Share (for discontinued operation)**				
	a) Basic	-	-		-
	b) Diluted	-	-		-
XXI	**Earnings Per Share (for discontinued & continuing operation)**				
	a) Basic	0.19	0.30	0.02	0.84
	b) Diluted	0.19	0.30	0.02	0.84

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 **2nd August, 2021.**

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 The Company has evaluated the impact of COVID-19 on its financial statements based on the internal and external information up to the date of approval of these financial statements and expect to recover the carrying amount of inventories, receivables and investments. The Company does not foresee any material impact on liquidity and assumption of going concern. Till the time business operations at customers' end get fully functional and supplies chain with vendors totally restored, business operations of the Company will remain at sub-optimal level. The Company will continue to monitor the future market conditions and update its assessment.

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

Place: Ahmedabad
Date: 2nd August, 2021

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, M/s 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
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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
nimai@chandabhoy.com
WEBSITE : www.chandabhoy.com

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

Limited review report

Review report to :
The Board of Directors
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, 2021 (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 has accounted for gratuity and leave encashment on cash basis. This is not in accordance with Ind AS -1 (Presentation of Financial Statement) and Ind AS – 19 (Employee Benefits) notified by the Ministry of Corporate Affairs and also contrary to provision contained in section 128(1) of the Companies Act, 2013. The extent of non compliance in terms of impact on profit and loss account and balance sheet is not ascertainable.*

CHANDABHOY & JASSOOBHOY CHARTERED ACCOUNTANTS 605-607, SILVER OAKS PALDI AHMEDABAD-7

2. *The valuation method for Inventory as prescribed in Ind AS -2 (Inventories) has not been adopted. We are not in a position to quantify the effect of this deviation on the profit and loss account 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, 2020 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

Partner
Chartered Accountants
Membership No. 100932
Firm Regn. No. 101648W

Place : Ahmedabad
Date : 2nd August, 2021

UDIN : **21100932AAACPK1900**

On the letterhead of the Company

Date: 02/08/2021

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 COMPANY CODE BSE: 531257

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 02nd August, 2021 has considered and approved the unaudited financial results for the Quarter ended on 30th June, 2021. The said 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, 2021 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)

Unaudited Financial Results for the Quarter ended on 30.06.2021

	PART- I				
	Statement of Standalone Unudited Financial Results for the Quarter Ended on 30th June, 2021				
	Particulars				**(Rs in lakhs)**
		Quarter ended on			**Year ended on**
		30.06.2021	**31.03.2021**	**30.06.2020**	**31.03.2021**
		Unaudited	**Audited**	**Unaudited**	**Audited**
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XX	**Earnings Per Share (for discontinued operation)**				

	a) Basic	-	-		-
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XXI	**Earnings Per Share (for discontinued & continuing operation)**				
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Place: Ahmedabad
Date: 2nd August, 2021

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

Mr. UPENDRA ADHVARYU
(Director)
(DIN : 00483857)