

**Unaudited Financial Result (provisional) for the Quarter ended on 30th June, 2014**

Scrip Code : 531257

Name: PRATIKSHA CHEMICALS LIMITED



PART - I				
Statement of standalone unaudited Results for the Quarter ended 30th June, 2014.				
Particulars	3 month ended	Preceding 3	Corresponding	Previous year ended
	(30/06/2014)	month ended	3 month ended	(31/03/2014)
(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
			(30/06/2013) in the previous year	
				(Rs in Lacs)
<b>1 Income from operations</b>				
(a) Net Sales/Income from Operations (Net of excise duty)	265.36	157.7	161.6	649.70
(b) Other operating income	0	1.50	0.10	1.50
<b>Total income from operations (net)</b>	<b>265.36</b>	<b>159.20</b>	<b>161.7</b>	<b>651.20</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	141.79	161.00	78.70	531.00
(b) Purchases of stock-in-trade	0	0	0	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	70.6	-54.80	43.00	-62.70
(d) Employees benefits expense	11.7	5.00	8.40	37.00
(e) Depreciation and amortisation expense	6.22	11.80	8.22	35.60
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operation to be shown separately)	23.59	31.00	18.9	88.00
<b>Total expenses</b>	<b>265.9</b>	<b>163.80</b>	<b>155.22</b>	<b>628.90</b>
<b>3 Profit / (Loss) from Operations before other income, finance costs and exceptional items (1- 2)</b>	<b>9.46</b>	<b>5.40</b>	<b>6.48</b>	<b>22.40</b>
<b>4 Other Income</b>	<b>0.18</b>	<b>0.00</b>	<b>0.20</b>	<b>0.00</b>
<b>5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+ - 4)</b>	<b>9.64</b>	<b>5.40</b>	<b>6.68</b>	<b>22.40</b>
<b>6 Finance costs</b>	<b>6.59</b>	<b>6.00</b>	<b>5.70</b>	<b>21.00</b>
<b>7 Profit / (Loss) from ordinary activities after finance costs but exceptional items (5+ - 6)</b>	<b>3.05</b>	<b>(0.60)</b>	<b>0.98</b>	<b>1.40</b>
<b>8 Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 Profit / (Loss) from ordinary activities before tax (7+ - 8)</b>	<b>3.05</b>	<b>(0.60)</b>	<b>0.98</b>	<b>1.40</b>
<b>10 Tax expense (including Deferred Tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11 Profit / (Loss) from ordinary activities after tax (9+ - 10)</b>	<b>3.05</b>	<b>(0.60)</b>	<b>0.98</b>	<b>1.40</b>
<b>12 Extraordinary item (net of tax expenses Rs. Lakhs)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>13 Net Profit / (Loss) for the period (11+ - 12)</b>	<b>3.05</b>	<b>(0.60)</b>	<b>0.98</b>	<b>1.40</b>
<b>14 Share of profit / (loss) of associates</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>15 Minority interest</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16 Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13+ -14+ -15)</b>	<b>3.05</b>	<b>(0.60)</b>	<b>0.98</b>	<b>1.40</b>
<b>17 Paid-up equity share capital (Face Value of the Share shall be indicated)</b>	<b>557.03</b>	<b>557.03</b>	<b>557.03</b>	<b>557.03</b>
<b>18 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>(10.00)</b>	<b>(10.00)</b>	<b>(10.00)</b>	<b>(10.00)</b>
<b>19. i Earning per share( before extraordinary items) (of Rs. /- each) (not annualised) :</b>				
(a) Basic	0.05	(0.01)	0.02	0.02
(b) Diluted	0.05	(0.01)	0.02	0.02
<b>19. ii Earning per share( after extraordinary items) (of Rs. /- each) (not annualised) :</b>				
(a) Basic	0.05	(0.01)	0.02	0.02
(b) Diluted	0.05	(0.01)	0.02	0.02
See accompanying note to the financial results				
Note : The classification / disclosure of items in the financial results shall be in accordance with the Schedule III of the Companies Act, 2013. Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.				
PART - II				
A PARTICULARS OF SHAREHOLDING				
<b>1 Public shareholding</b>				
- No. of shares	3576790	3576790	3576790	3576790
- % of shareholding	64.21%	64.21%	64.21%	64.21%
<b>2 Promoters and Promoters Group shareholding</b>				
a) Pledged/ Encumbered				
- No. of Shares	0	0	0	0
- % of shares (as a % of the total shareholding of promoter and promoter group)	0	0	0	0.00%
- % of shares (as a % of the total share capital of the company)	0	0	0	0.00%
b) Non-encumbered				
- No. of shares	1993550	1993550	1993550	1993550
- % of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%
- % of shares (as a % of the total share capital of the company)	35.79%	35.79%	35.79%	35.79%
<b>Particulars 3 month ended (30/06/2014)</b>				
<b>B INVESTOR COMPLAINTS</b>				
Pending at the beginning of the quarter	NIL			
Received during the quarter	NIL			
Disposed of during the quarter	NIL			
Remaining unresolved at the end of the quarter	NIL			

Note: The above results have been taken on record by board of directors of the company at its meeting held on 14th November, 2014. Company do not have multiple segments.

For, PRATIKSHA CHEMICALS LIMITED

Place: Ahmedabad  
Date: 14/08/2014

Director

## PRATIKSHA CHEMICALS LIMITED

Regd. Off : 3rd Floor, H. K. Complex , Nr. Dharnidhar Derasar, Paldi, Ahmedabad-380 007 India  
Ph., 26640071, 26632390, 26609530 Fax No : +91 79 26612843.  
Website : <http://www.dharapratiksha.com> E-mail : [exports@dharapratiksha.com](mailto:exports@dharapratiksha.com)

Factory : 195/2, Near Natraj Industrial Estate, Village Iyawa Vasna, Sanand.  
(Dist : Ahmedabad) India Phone 02717-284214/284350

CA K. M. Shah 99241 12785  
B.Com., D.T.P., F.C.A.

CA H. K. Shah 98257 22785  
B.Com., L.L.B., D.T.P., F.C.A.

CA G. K. Shah 98258 44995  
B.Com., F.C.A., D.I.S.A. (ICAI)



## H. K. Shah & Co. Chartered Accountants

CA J. G. Vaidya 99099 19785  
B.Com., F.C.A.

CA T. H. Patel 99099 19785  
B.Com., F.C.A., C.P.A.

CA M. G. Desai 9998612120  
M.Com., A.C.A., C.S.

### Limited Review Report

**Review Report to**  
**The Board of Directors**  
**Pratiksha Chemicals Limited,**  
**3rd Floor, H K Complex,**  
**Nr. Dhranidhar Derasar, Vasna**  
**Ahmedabad - 380007**

We have reviewed the accompanying statement of unaudited financial results of **PRATIKSHA CHEMICALS LIMITED** ('the Company') for the quarter ended 30th June, 2014 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. 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.

#### **Scope of Review**

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant 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 misstatement. 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 except:

- (i) **Adhering to significant accounting policy, the company is accounting for Gratuity & Leave encashment on cash basis. This is not in according with Accounting Standard - 1 on "Disclosure of Accounting Policies and 15 on "Accounting for Retiring Benefits" prescribed by the Institute of Chartered Accounting of India and contrary to provision contained in Section 128(1) of The Companies Act, 2013. The extent of non-compliance in terms of value is not ascertainable.**
- (ii) **AS - 2 relating valuation of Inventories has not been followed. The technical data/valuation claimed by company is not quantifiable hence; we are not in a position to quantify the effect on the profit and loss account and balance sheet.**
- (iii) **Balances of Unsecured Loans, Other Liabilities, Creditors, Debtors, Loans and Advances are subject to confirmation by the parties concerned and reconciliation thereof in subsequent years.**

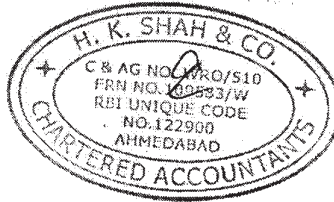
Mailing Address : 403/404, "SARAP" Building, 4th Floor, Opp. Navjivan Press, Nr. Income Tax, Off Ashram Road, Ahmedabad-380014  
Phone : 079-27544995 / 2785 (M) 9909919785

Head Office : Ahmedabad (Gui.) Branches in Gujarat : Gandhinagar, Vadodara, Vapi Branch in Maharashtra : Kandiwali (East) Mumbai

**Conclusion**

Subject to review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards notified pursuant to Companies (Accounting Standards) Rules, 2006 read with General Circular 15/2013 dated 13<sup>th</sup> September 2013 of Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date: 14<sup>th</sup> August 2014**  
**Place: Ahmedabad**



**For, H.K.Shah & Co**  
**Chartered Accountants**  
**FRN: 109583/W**

**(K.M. Shah)**  
**Partner**  
**M. No. : 014711**