

Date:09/11/2020

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 09th November, 2020 has considered and approved the unaudited financial results for the Quarter and half year ended on 30th September, 2020. The said financial results were accompanied by the Statement of Assets & Liability, Cash Flow Statement and Limited Review Report given by the statutory auditor of the company.


Kindly find enclosed herewith unaudited financial results for the quarter and half year ended on 30th September, 2020 along with Statement of Assets & Liability, Cash Flow Statement and 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.

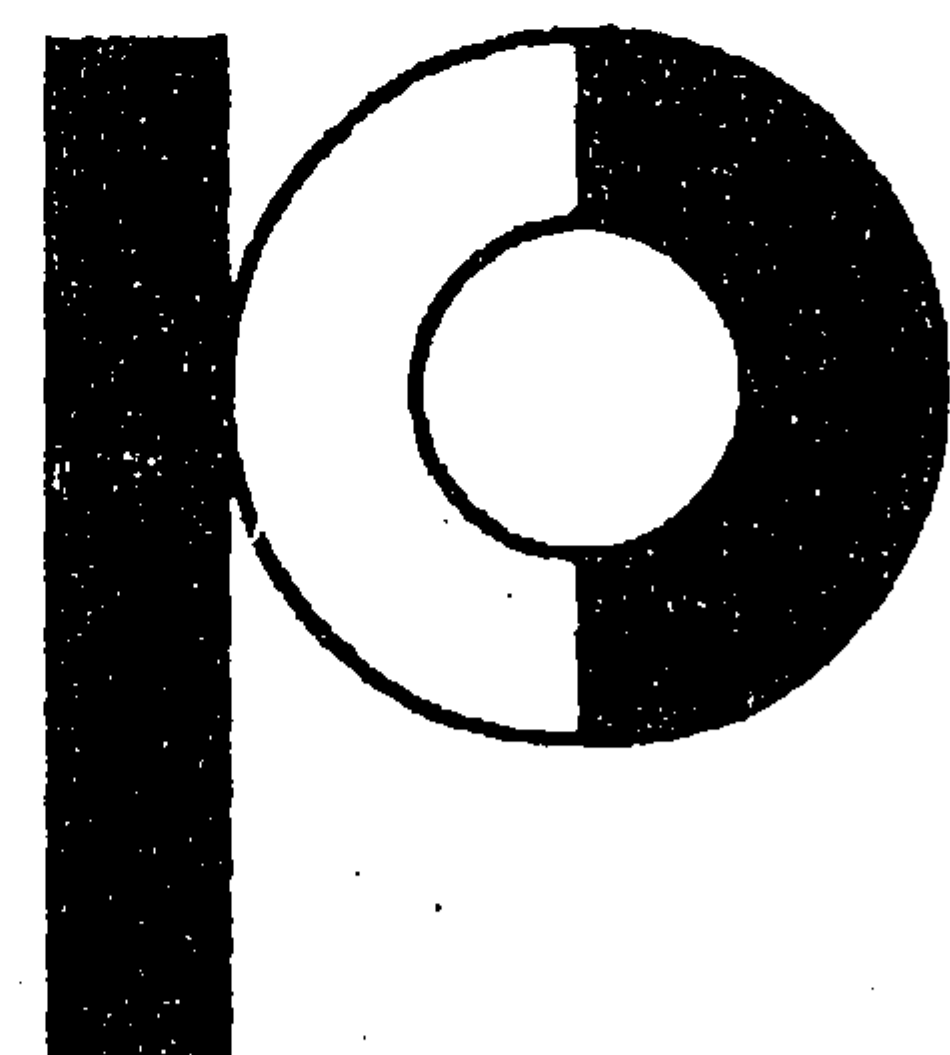
Thanking you.

Yours sincerely,

FOR, PRATIKSHA CHEMICALS LIMITED



MR. JAYESH PATEL
DIRECTOR
(DIN: 00401109)



PRATIKSHA CHEMICALS LIMITED

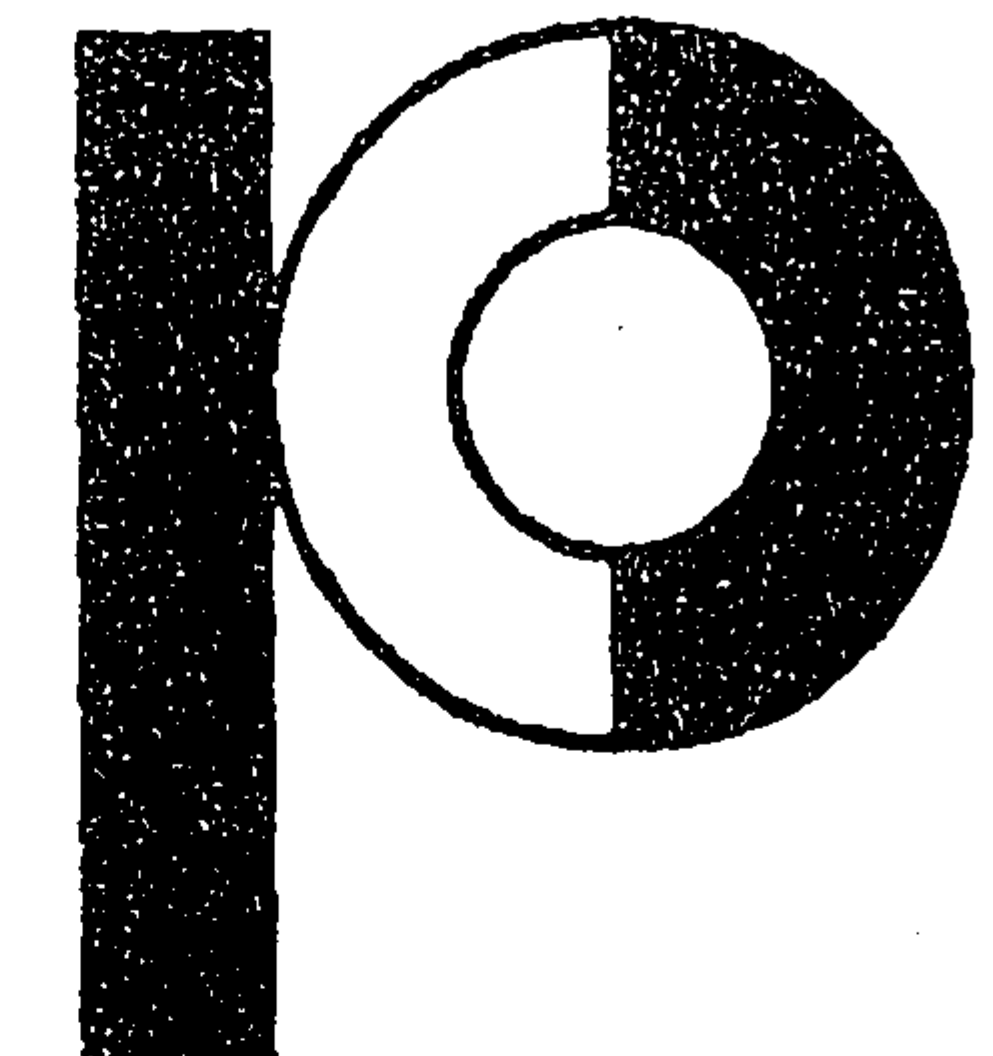
Regd. Off : 3rd Floor, H. K. Complex , Nr. Dharnidhar Derasar, Paldi, Ahmedabad-380 007 India
Ph. 26632390, 26609530 Fax No : +91 79 26612843.

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



PART-I						
Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2020						
Particulars	(Rs in lakhs)					
	Quarter ended on			Half year ended on		Year ended on
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations						
I Revenue from operation	260.93	140.94	402.15	401.87	811.67	1607.23
II Other Income	0.051	0	1.01	0.051	1.01	2.78
III Total Income (I + II)	260.98	140.94	403.16	401.92	812.68	1,610.01
IV Expenses						
a) Cost of Material Consumed	173.64	86.97	255.92	260.61	503.80	1016.39
b) Purchase of Stock in Trade	0	0	0	0	0	0
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5.00	3.37	75.6	8.37	168.10	309.72
d) Employee Benefit Expense	12.92	21.9	3.89	34.82	25.90	108.91
e) Finance cost	0.34	0.73	4.55	1.07	9.78	15.93
f) Depreciation & amortization	6.44	6.44	8.22	12.88	16.44	25.77
g) Other Expenditure	47.64	20.04	50.05	67.68	80.67	121.83
Total Expenses (IV)	245.98	139.45	398.23	385.43	804.69	1,598.55
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - Total Expenses (IV))	15.00	1.49	4.93	16.49	7.99	11.46
VI Exceptional Items	0	0	0	0	0	0
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	15.00	1.49	4.93	16.49	7.99	11.46
VIII Extra Ordinary Items	0	0	0	0	0	0
IX Profit / (Loss) before Tax (VII - VIII)	15.00	1.49	4.93	16.49	7.99	11.46
X Tax expense						
(i) Current Tax	3.25	0.38	0.99	3.63	1.76	4.80
(ii) Deferred Tax	0	0	-0.22	0	0	22.65
XI Profit (Loss) for the period from continuing operations (IX - X)	11.75	1.11	4.16	12.86	6.23	-15.99
XII Profit/(loss) from discontinuing operations	0	0	0	0	0	0
XIII Tax expense of discontinuing operations	0	0	0	0	0	0
XIV Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)						
XV Profit (Loss) for the period (XI + XIV)	11.75	1.11	4.16	12.86	6.23	-15.99
XVI Other Comprehensive Income:						
A. (i) Items that will not be reclassified 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 (Loss) and Other comprehensive Income for the period	0	0	0	0	0	0
Share of Profit / (loss) of associates *						
Minority Interest*						
16 Net Profit / (Loss) for the year	11.75	1.11	4.16	12.86	6.23	-15.99
XVIII Paid up equity share capital	557.03	557.03	557.0	557.03	557.03	557.03
Face value of equity share capital(per share)	10	10	10	10	10	10
18 Reserve excluding Revaluation Reserves				-266.24	261.59	-279.1
XIX Earnings Per Share (for continuing operation):						
a) Basic	0.21	0.02	0.07	0.23	0.11	-0.29
b) Diluted	0.21	0.02	0.07	0.23	0.11	-0.29
XX Earnings Per Share (for discontinued operation)						
a) Basic			0	0	0	0
b) Diluted			0	0	0	0
XXI Earnings Per Share (for discontinued & continuing operation)						
a) Basic	0.21	0.02	0.07	0.23	0.11	-0.29
b) Diluted	0.21	0.02	0.07	0.23	0.11	-0.29

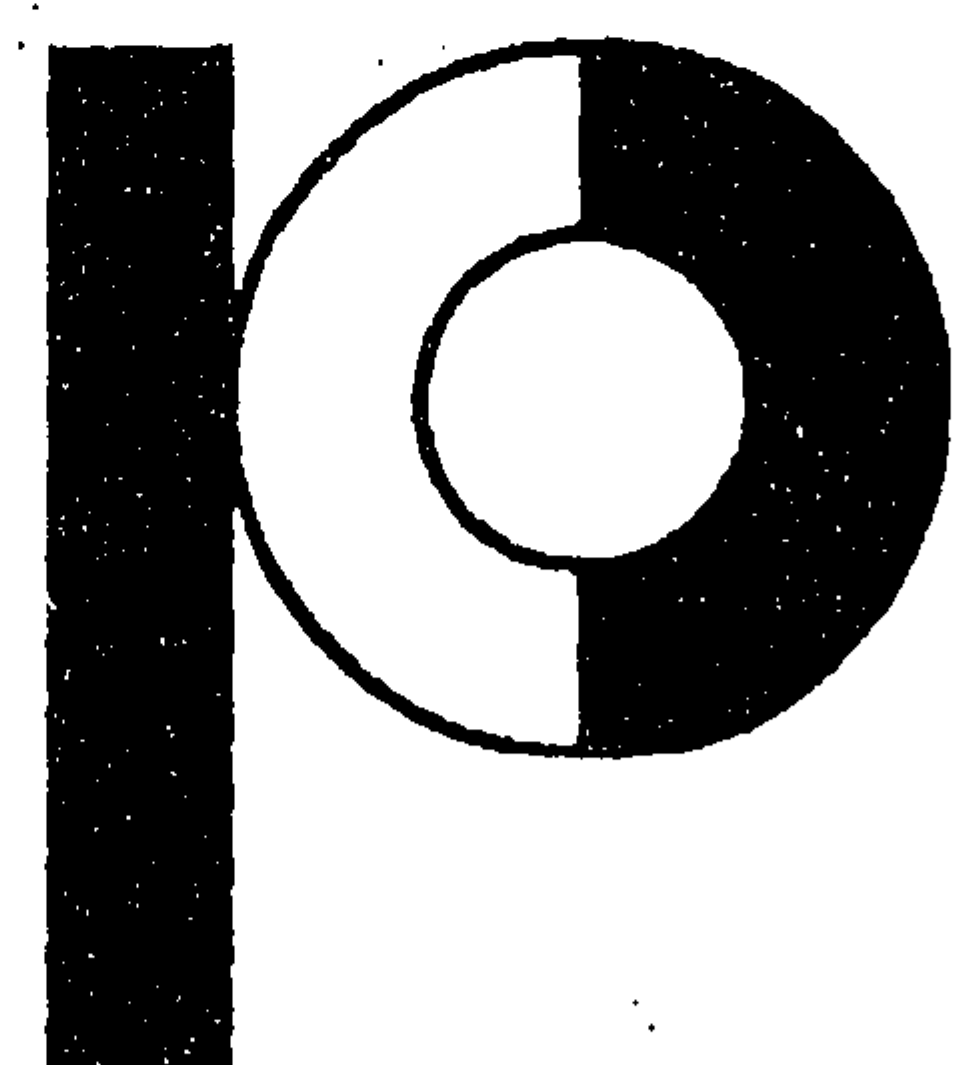
NOTES:

- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details
- The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on 9th November, 2020.
- 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 Requirement) Regulations, 2015 .
- As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute 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.
- Impact of the COVID-19 pandemic on their financial statements :** 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.
- To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 9th November, 2020

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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Statement of Assets and Liabilities

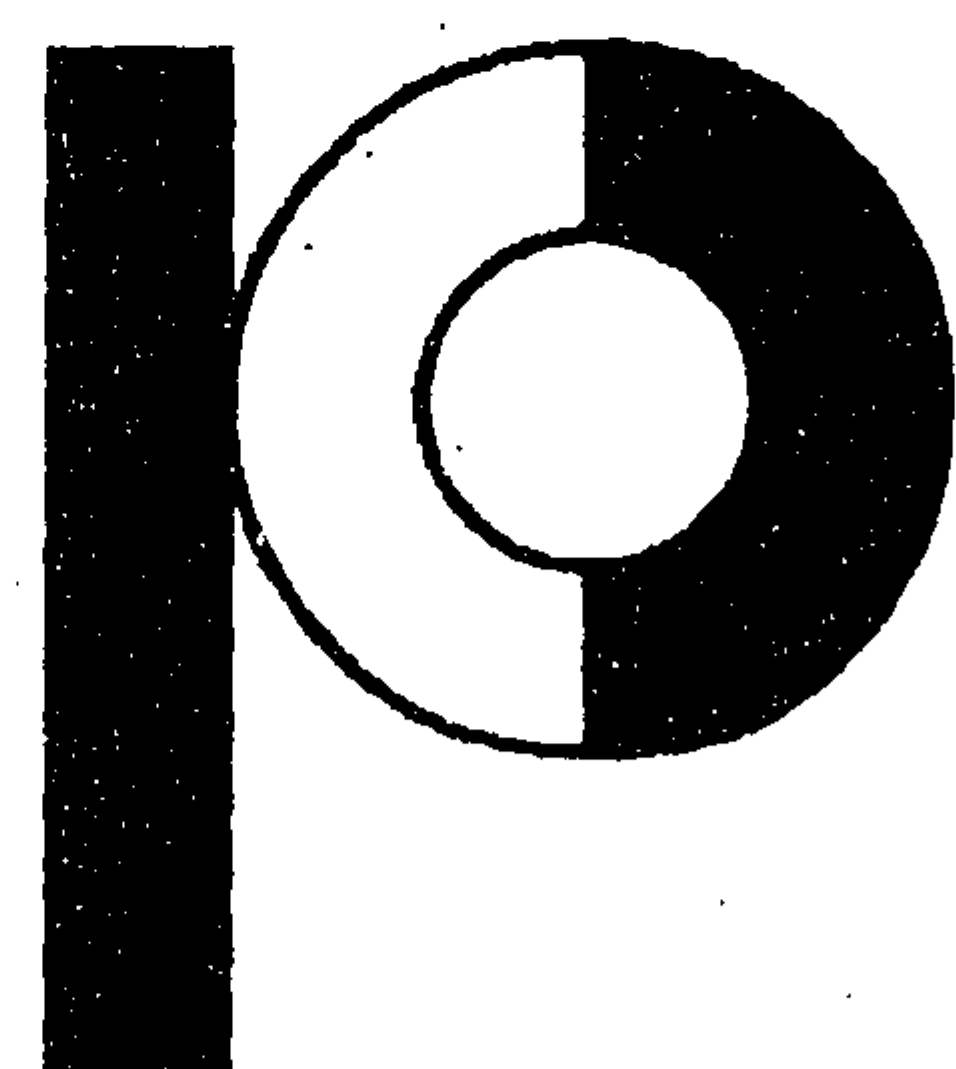
Standalone Statement of Assets and Liabilities		As at (Half year ended on) 30.09.2020	As at (the previous year ended on) 31.03.2020
Assets			
1	Non-current assets		
	(a) Property, plant and equipment	202.210	170.702
	(b) Capital work-in-progress	0.000	0.000
	(c) Investment property	0.000	0.000
	(d) Goodwill	0.000	0.000
	(e) Other intangible assets	0.000	0.000
	(f) Intangible assets under development	0.000	0.000
	(g) Biological assets other than bearer plants	0.000	0.000
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	0.031	0.030
	(ii) Trade receivables, non-current	0.000	0.000
	(iii) Loans, non-current	0.000	0.000
	(j) Deferred tax assets (net)	11.812	11.812
	(j) Other non-current assets	12.690	10.032
	Total non-current financial assets	24.533	21.873
	Total non-current assets	226.743	192.576
2	Current assets		
	(a) Inventories	53.290	75.530
	(b) Current financial asset		
	(i) Current investments		
	(ii) Trade receivables, current	112.090	311.362
	(iii) Cash and cash equivalents	3.009	1.196
	(IV) Bank balance other than cash and cash equivalents	54.930	19.019
	(V) Loans, current		
	(VI) Other current financial assets (to be specified)	29.360	0.000
	Total current financial assets	199.389	331.577
	(c) Current tax assets (net)		
	(d) Other current assets		
	Total current assets	252.679	407.107
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	479.423	599.684
Equity and liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	557.034	557.034
	(b) Other equity	-266.240	-279.097
	Equity		
	Other equity		
	Total equity attributable to owners of parent	290.794	277.937
	Non controlling interest		
	Total equity	290.794	277.937
2	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(i) Borrowings, non-current	0.000	19.958
	(ii) Trade payables, non-current		
	(iii) Other non-current financial liabilities		
	Total non-current financial liabilities		
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)	9.772	9.772
	Deferred government grants, Non-current		
	Deferred government grants, Non Current		
	(d) Other non-current liabilities		
	Total non-current liabilities	9.772	29.730
	Current liabilities		
	(a) financial liabilities		
	(i) Borrowings, current	0.000	14.497
	(ii) Trade payables, current	172.686	269.435
	(iii) Other current financial liabilities	0.000	0.569
	Total current financial liabilities	172.686	284.501
	(b) Other current liabilities		
	(c) Provisions, current	2.540	2.717
	(d) Current tax liabilities (Net)	3.630	4.800
	Deferred government grants, Current		
	Total current liabilities	6.170	7.517
	Deferred government grants, Current		
	Total current Liabilities	178.856	292.017
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	188.628	321.747
	Total equity and liabilities	479.423	599.684

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad
Date: 9th November,2020

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

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



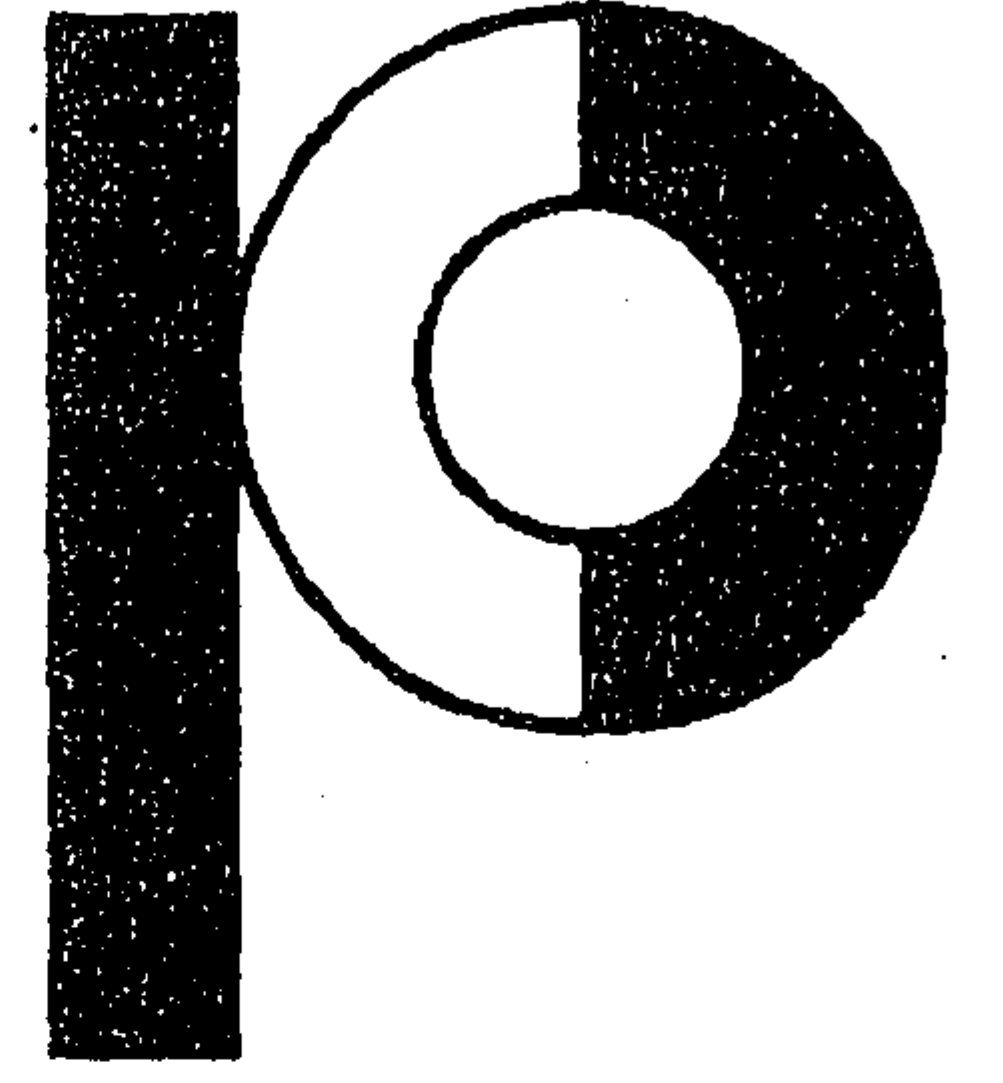
PRATIKSHA CHEMICALS LIMITED

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**Pratiksha Chemicals Limited**

(CIN : L24110GJ1991PLC015507)

Cashflow Statement for the half year ended on 30th September, 2020

(Rs. In lakhs)

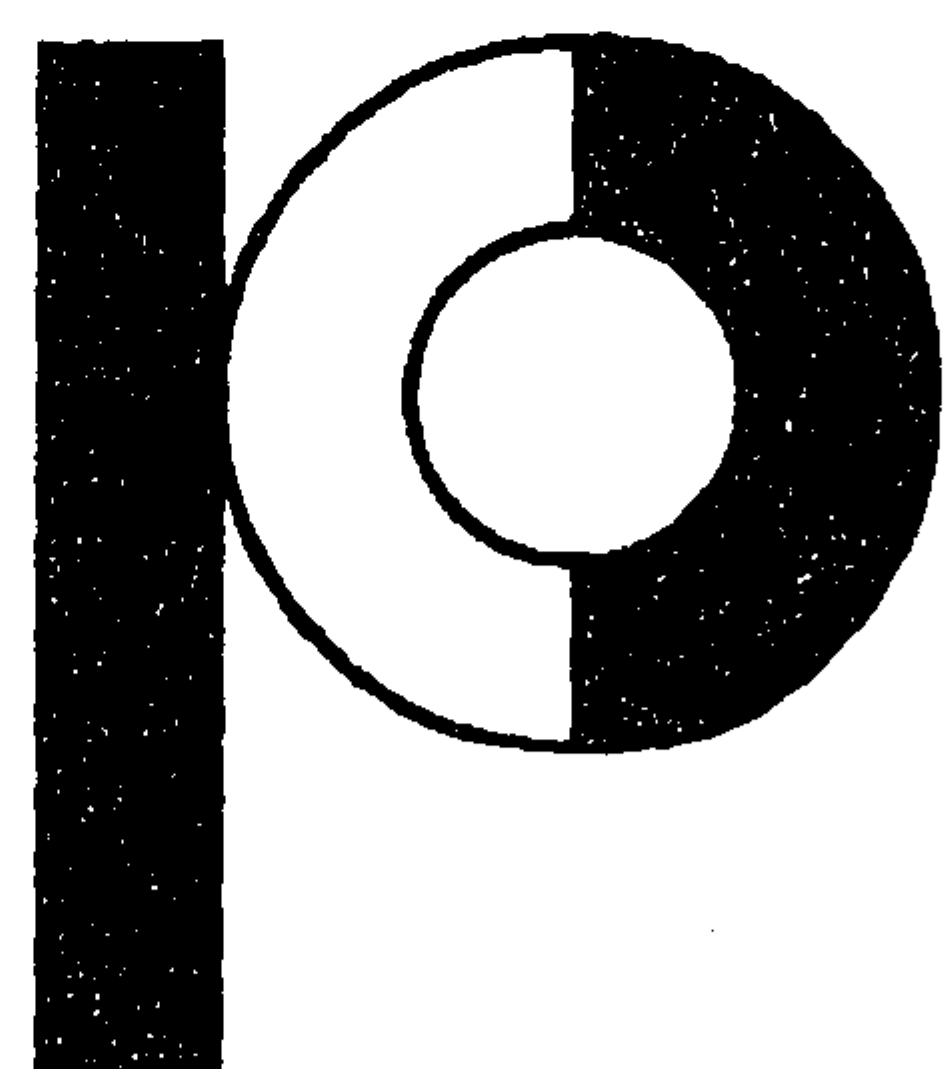
Particulars	Half Year ended		Year ended	
	30.09.2020 (Unaudited)		31 March 2020 (Audited)	
A CASH FLOW FROM OPERATING ACTIVITIES :				
Profit before tax		16.49		11.46
Adjusted for :				
Taxes	(3.63)		(2.34)	
Depreciation	12.88		25.77	
Finance costs	1.07	10.32	15.93	39.36
Operating Profit before Working Capital Changes		26.81		50.82
Adjustments for :				
Inventories	22.24		297.06	
Trade receivables	199.27		(48.46)	
Other current assets	(65.27)		(17.97)	
Trade & other payables	(93.71)		(83.22)	
Short term provisions	(0.18)		2.63	
Other liabilities	(15.67)	46.69	0.08	150.12
Operating Profit after Working Capital Changes		73.50		200.95
Taxes paid		(3.63)		(4.80)
Net Cash outflow from Operating Activities		69.87		196.15
B CASH FLOW FROM INVESTING ACTIVITIES :				
Property, plant and equipment	(44.39)		(14.54)	
Non-current investments	-		-	
Other non-current assets	(2.66)		10.68	
Net Cash (used in) Investing Activities		(47.05)		(3.86)
C CASH FLOW FROM FINANCING ACTIVITIES :				
Repayment of long term borrowings				
Finance costs	(1.07)		(15.93)	
Non-current borrowings	(19.96)		(177.39)	
Net Cash (used in) Financing Activities		-21.03		(193.32)
Net Increase in Cash and Cash Equivalents [A + B + C]		1.79		(1.03)
Opening Balance of Cash and Equivalents		1.20		2.23
Closing Balance of Cash and Cash Equivalents		3.01		1.20

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: 9th November, 2020

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

Mr. JAYESH 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
CELL : 98242 56190 / 98247 99760
E-MAIL : cnjabd@gmail.com
cnjabd@yahoo.com
WEBSITE : www.chandabhoy.com

No. 605 to 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 September, 2020 (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.



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 September, 2019 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 : 9th November, 2020

UDIN : 20100932AAAAKK9621



Unaudited financial results for the Quarter and half year Ended on 30th September, 2020

PART-I						
Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2020						
Particulars	(Rs in lakhs)					
	Quarter ended on			Half year ended on		Year ended on
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations						
I Revenue from operation	260.93	140.94	402.15	401.87	811.67	1607.23
II Other Income	0.051	0	1.01	0.051	1.01	2.78
III Total Income (I + II)	260.98	140.94	403.16	401.92	812.68	1,610.01
IV Expenses						
a) Cost of Material Consumed	173.64	86.97	255.92	260.61	503.80	1016.39
b) Purchase of Stock in Trade	0	0	0	0	0	0
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5.00	3.37	75.6	8.37	168.10	309.72
d) Employee Benefit Expense	12.92	21.9	3.89	34.82	25.90	108.91
e) Finance cost	0.34	0.73	4.55	1.07	9.78	15.93
f) Depreciation & amortization	6.44	6.44	8.22	12.88	16.44	25.77
g) Other Expenditure	47.64	20.04	50.05	67.68	80.67	121.83
Total Expenses (IV)	245.98	139.45	398.23	385.43	804.69	1,598.55
V Profit/(Loss) before extra ordinary and exceptional Items and	15.00	1.49	4.93	16.49	7.99	11.46
VI Exceptional Items	0	0	0	0	0	0
VII Profit/(Loss)before extra ordinary Items and tax (V -VI)	15.00	1.49	4.93	16.49	7.99	11.46
VIII Extra Ordinary Items	0	0	0	0	0	0
IX Profit / (Loss)before Tax (VII- VIII)	15.00	1.49	4.93	16.49	7.99	11.46
X Tax expense						
(i) Current Tax	3.25	0.38	0.99	3.63	1.76	4.80
(ii) Deferred Tax	0	0	-0.22	0	0	22.65
Profit (Loss) for the period from continuing operations (IX - X)	11.75	1.11	4.16	12.86	6.23	-15.99
XI Profit/(loss) from discontinuing operations	0	0	0	0	0	0
XIII Tax expense of discontinuing operations	0	0	0	0	0	0
Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)						
XIV Profit (Loss) for the period (XI + XIV)	11.75	1.11	4.16	12.86	6.23	-15.99
XVI Other Comprehensive Income:						
A. (i) Items that will not be reclassified 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				0	0	
XVII Comprising Profit (Loss) and Other comprehensive Income						
Share of Profit / (loss) of associates *			-	-	-	
Minority Interest*			-	-	-	
16 Net Profit / (Loss) for the year	11.75	1.11	4.16	12.86	6.23	-15.99
XVIII Paid up equity share capital	557.03	557.03	557.0	557.03	557.03	557.03
Face value of equity share capital(per share)	10	10	10	10	10	10
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XIX Earnings Per Share (for continuing operation):						
a) Basic	0.21	0.02	0.07	0.23	0.11	-0.29
b) Diluted	0.21	0.02	0.07	0.23	0.11	-0.29
XX Earnings Per Share (for discontinued operation)						
a) Basic			0	0	0	0
b) Diluted			0	0	0	0
XXI Earnings Per Share (for discontinued & continuing operation)						
a) Basic	0.21	0.02	0.07	0.23	0.11	-0.29
b) Diluted	0.21	0.02	0.07	0.23	0.11	-0.29

NOTES:

- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on 9th November, 2020.
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5 **Impact of the CoVID-19 pandemic on their financial statements :** 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.

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Place: Ahmedabad
Date: 9th November, 2020

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

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

SEARCHABLE FORMAT

Date: 09/11/2020

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 09th November, 2020 has considered and approved the unaudited financial results for the Quarter and half year ended on 30th September, 2020. The said financial results were accompanied by the Statement of Assets & Liability, Cash Flow Statement and Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited financial results for the quarter and half year ended on 30th September, 2020 along with Statement of Assets & Liability, Cash Flow Statement and 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)

Statement of Assets and Liabilities

Standalone Statement of Assets and Liabilities		As at (Half year ended on) 30.09.2020	As at (the previous year ended on) 31.03.2020
Assets			
1	Non-current assets		
	(a) Property, plant and equipment	202.210	170.702
	(b) Capital work-in-progress	0.000	0.000
	(c) Investment property	0.000	0.000
	(d) Goodwill	0.000	0.000
	(e) Other intangible assets	0.000	0.000
	(f) Intangible assets under development	0.000	0.000
	(g) Biological assets other than bearer plants	0.000	0.000
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	0.031	0.030
	(ii) Trade receivables, non-current	0.000	0.000
	(iii) Loans, non-current	0.000	0.000
	(i) Deferred tax assets (net)	11.812	11.812
	(j) Other non-current assets	12.690	10.032
	Total non-current financial assets	24.533	21.873
	Total non-current assets	226.743	192.576
2	Current assets		
	(a) Inventories	53.290	75.530
	(b) Current financial asset		
	(I) Current investments		
	(II) Trade receivables, current	112.090	311.362
	(III) Cash and cash equivalents	3.009	1.196
	(IV) Bank balance other than cash and cash equivalents	54.930	19.019
	(V) Loans, current		
	(VI) Other current financial assets (to be specified)	29.360	0.000
	Total current financial assets	199.389	331.577
	(c) Current tax assets (net)		
	(d) Other current assets		
	Total current assets	252.679	407.107
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	479.423	599.684
Equity and liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	557.034	557.034
	(b) Other equity	-266.240	-279.097
	Equity		
	Other equity		
	Total equity attributable to owners of parent	290.794	277.937
	Non controlling interest		
	Total equity	290.794	277.937
2	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(I) Borrowings, non-current	0.000	19.958
	(II) Trade payables, non-current		
	(III) Other non-current financial liabilities		

	Total non-current financial liabilities		
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)	9.772	9.772
	Deferred government grants, Non-current		
	Deferred government grants, Non Current		
	(d) Other non-current liabilities		
	Total non-current liabilities	9.772	29.730
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	0.000	14.497
	(II) Trade payables, current	172.686	269.435
	(III) Other current financial liabilities	0.000	0.569
	Total current financial liabilities	172.686	284.501
	(b) Other current liabilities		
	(c) Provisions, current	2.540	2.717
	(d)Current tax liabilities (Net)	3.630	4.800
	Deferred government grants, Current		
	Total current liabilities	6.170	7.517
	Deferred government grants, Current		
	Total current Liabilities	178.856	292.017
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	188.628	321.747
	Total equity and liabilities	479.423	599.684

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad
Date: 9th November,2020

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

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

Pratiksha Chemicals Limited

(CIN : L24110GJ1991PLC015507)

Cashflow Statement for the half year ended on 30th September, 2020

(Rs. In lakhs)

Particulars	Half Year ended 30.09.2020 (Unaudited)	Year ended 31 March 2020 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES :		
Profit before tax	16.49	11.46
Adjusted for :		
Taxes	(3.63)	(2.34)
Depreciation	12.88	25.77
Finance costs	1.07	15.93
Operating Profit before Working Capital Changes	26.81	50.82
Adjustments for :		
Inventories	22.24	297.06
Trade receivables	199.27	(48.46)
Other current assets	(65.27)	(17.97)
Trade & other payables	(93.71)	(83.22)
Short term provisions	(0.18)	2.63
Other liabilities	(15.67)	0.08
Operating Profit after Working Capital Changes	73.50	200.95
Taxes paid	(3.63)	(4.80)
Net Cash outflow from Operating Activities	69.87	196.15
B CASH FLOW FROM INVESTING ACTIVITIES :		
Property, plant and equipment	(44.39)	(14.54)
Non-current investments	-	-
Other non-current assets	(2.66)	10.68
Net Cash (used in) Investing Activities	(47.05)	(3.86)
C CASH FLOW FROM FINANCING ACTIVITIES :		
Repayment of long term borrowings		
Finance costs	(1.07)	(15.93)
Non-current borrowings	(19.96)	(177.39)
Net Cash (used in) Financing Activities	-21.03	(193.32)
Net Increase in Cash and Cash Equivalents [A + B + C]	1.79	(1.03)
Opening Balance of Cash and Equivalents	1.20	2.23
Closing Balance of Cash and Cash Equivalents	3.01	1.20

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: 9th November, 2020

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

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

