



Date:14/11/2019

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: COMPANY CODE BSE: 531257

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 14th November, 2019 has considered and approved the unaudited financial results for the Quarter and half year ended on 30th September, 2019. The said financial results were accompanied by the Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as 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, 2019 along with Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as 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@dharaapatiksha.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, 2019						
Particulars	(Rs in lakhs)					
	Quarter ended on			Half year ended on		Year ended on
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations						
I Revenue from operation	402.15	409.52	301.68	811.67	655.88	1,158.59
II Other Income	1.01	0	0.11	1.01	0.21	1.54
III Total Income (I + II)	403.16	409.52	301.79	812.68	656.09	1,160.13
IV Expenses						
a) Cost of Material Consumed	255.92	247.88	286.05	503.80	587.29	1,004.52
b) Purchase of Stock in Trade	0	0	0	0	0	-
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	75.6	92.5	12.71	168.10	-8.98	-112.11
d) Employee Benefit Expense	3.89	22.01	-7.04	25.90	14.79	95.77
e) Finance cost	4.55	5.23	3.38	9.78	8.32	19.02
f) Depreciation & amortization	8.22	8.22	8.22	16.44	16.44	29.10
g) Other Expenditure	50.05	30.62	4.25	80.67	32.49	115.74
Total Expenses (IV)	398.23	406.46	307.57	804.69	650.35	1,152.04
V Profit/(Loss) before extra ordinary and exceptional Items and	4.93	3.06	-5.78	7.99	5.74	8.09
VI Exceptional Items	0	0	0	0	0	0
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	4.93	3.06	-5.78	7.99	5.74	8.09
VIII Extra Ordinary Items	0	0	0	0	0	0
IX Profit / (Loss) before Tax (VII- VIII)	4.93	3.06	-5.78	7.99	5.74	8.09
X Tax expense						
(i) Current Tax	0.99	0.77	1.79	1.76	-1.09	1.67
(ii) Deferred Tax	-0.22	0.22	-0.89	0	-1.7	5.73
Profit (Loss) for the period from continuing operations (IX - X)	4.16	2.07	-4.89	6.23	2.94	0.69
XII Profit/(loss) from discontinuing operations	0			0		0
XIII Tax expense of discontinuing operations	0			0		0
Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)						0
XIV Profit (Loss) for the period (XI + XIV)	4.16	2.07	-4.89	6.23	2.94	0.69
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	0	0	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	4.16	2.07	-4.89	6.23	2.94	0.69
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	10	10	10	10	10
18 Reserve excluding Revaluation Reserves	-	-	-	261.59	-260.86	-263.11
XIX Earnings Per Share (for continuing operation):						
a) Basic	0.07	0.04	-0.09	0.11	0.05	0.01
b) Diluted	0.07	0.04	-0.09	0.11	0.05	0.01
XX Earnings Per Share (for discontinued operation)						
a) Basic	0	0	0	0	0	0
b) Diluted	0	0	0	0	0	0
XXI Earnings Per Share (for discontinued & continuing operation)						
a) Basic	0.07	0.04	-0.09	0.11	0.05	0.01
b) Diluted	0.07	0.04	-0.09	0.11	0.05	0.01

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 14th November, 2019.
- 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 .
- As per the definition 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 reporting is not applicable to the company.
- To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 14th November, 2019

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

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



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Statement of Assets and Liabilities for Companies



Standalone Statement of Assets and Liabilities		As at (Half year ended on) 30.09.2019	As at (the previous year ended on) 31.03.2019
	Assets		
1	Non-current assets		
	(a) Property, plant and equipment	180.71	181.94
	(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	8.18	7.68
	(j) Deferred tax assets (net)	18.60	12.88
	(j) Other non-current assets	0.00	22.49
	Total non-current financial assets	26.81	43.08
	Total non-current assets	207.52	225.02
2	Current assets		
	(a) Inventories	184.98	372.59
	(b) Current financial asset		
	(i) Current investments		
	(ii) Trade receivables, current	230.85	262.90
	(iii) Cash and cash equivalents	3.84	2.23
	(iv) Bank balance other than cash and cash equivalents		
	(v) Loans, current		
	(vi) Other current financial assets (to be specified)	12.39	1.05
	Total current financial assets	432.06	638.77
	(c) Current tax assets (net)		
	(d) Other current assets		
	Total current assets	432.06	638.77
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	639.58	863.79
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	557.030	557.03
	(b) Other equity	-261.590	-263.11
	Total equity attributable to owners of parent	295.43	293.91
	Non controlling interest		
	Total equity	295.43	293.91
2	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(i) Borrowings, non-current	15.26	208.88
	(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)		
	Deferred government grants, Non-current		
	Deferred government grants, Non Current		
	(d) Other non-current liabilities		
	Total non-current liabilities	15.26	208.88
	Current liabilities		
	(a) financial liabilities		
	(i) Borrowings, current	77.75	2.97
	(ii) Trade payables, current	245.29	352.65
	(iii) Other current financial liabilities		
	Total current financial liabilities	323.040	355.620
	(b) Other current liabilities	3.44	0.49
	(c) Provisions, current	2.41	4.89
	(d) Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities	5.850	5.380
	Deferred government grants, Current		
	Total current Liabilities	328.89	361.00
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	344.15	569.88
	Total equity and liabilities	639.58	863.79

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

Place: AHMEDABAD
Date: 14/11/2019

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

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



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UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

(Rs. in lakhs)



	Half Year ended (Unaudited) 30.09.2019	Year ended (Audited) 31.03.2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	7.99	8.09
<i>Add/(Less) : Adjustments for non cash items</i>		
Depreciation	16.44	(7.40)
Provision for tax	(1.76)	25.47
<i>Add/(Less) : Other adjustments</i>		
(Profit)/Loss on Sale of Tangible/Intangible assets	0	0.00
Interest Income	0.00	0.00
Interest and Other Borrowing Cost Paid	9.78	19.02
Re-measurement gains/loss on defined benefits plan	0	0.00
Operating Profit before Working Capital Changes	32.45	45.19
<i>Add/(Less) : Adjustments for working capital changes</i>		
Changes in Current Assets		
Decrease / (Increase) in Inventory	0.00	(97.37)
Decrease / (Increase) in Trade Receivables	0.00	(86.65)
Decrease / (Increase) in Other bank balances	0.00	0.00
Decrease / (Increase) in loans and other financial assets	(18.65)	0.00
Decrease / (Increase) in Current tax assets	0.00	0.00
Decrease / (Increase) in Other current assets	0.00	3.78
Changes in Current Liabilities		
(Decrease) / Increase in Trade Payables	(32.56)	88.82
(Decrease) / Increase in Other Current Liabilities	#VALUE!	(0.35)
(Decrease) / Increase in Provisions	0.00	4.38
(Decrease) / Increase in Current tax liabilities	0.00	0.00
Net cash generated from operations :	#VALUE!	(42.20)
B NET CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment/intangible assets	(6.99)	(15.97)
Sale of property, plant & equipment	0.00	0.00
Change in other non current assets	21.99	15.13
Interest Income	0.00	0.00
Net cash used in investing activities :	15.00	(0.83)
C CASH FLOW FROM FINANCING ACTIVITIES		
Changes in current borrowings	0.00	0.00
Changes in non current borrowings	0.00	20.74
Changes in non current : other financial liabilities	0.00	0.00
Changes in non current provisions	0.00	0.00
Interest and Other Borrowing Cost Paid	(9.78)	(19.02)
Dividend paid including Corporate dividend tax	0.00	0.00
Net cash generated from financing activities :	(9.78)	1.72
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	#VALUE!	(41.31)
CASH AND CASH EQUIVALENTS AS AT APRIL 1, 2019	0.00	43.54
CASH AND CASH EQUIVALENTS AS AT SEPTEMBER 30, 2019	0.00	2.23

Notes:

- The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
- Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year.

3. Cash and cash equivalents comprises :	As at 30.09.2019	As at 31.03.2019
Balances in current account with banks	-3.62	0.35
Cash on hand	3.62	1.88
Cash and cash equivalents in Cash Flow Statement	0.00	2.23

Place: AHMEDABAD
Date: 14/11/2019

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


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



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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, 2019 (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, 2018 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 : 14th November, 2019

UDRN : 19100932AAAAJN2048



SEARCHABLE FORMAT

Date: 14/11/2019

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: COMPANY CODE BSE: 531257

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 14th November, 2019 has considered and approved the unaudited financial results for the Quarter and half year ended on 30th September, 2019. The said financial results were accompanied by the Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as 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, 2019 along with Statement of Assets and Liabilities, half yearly Cash Flow Statement as well as 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 and half year Ended on 30th September, 2019

PART- I							
Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2019							
Particulars	(Rs in lakhs)						
	Quarter ended on			Half year ended on		Year ended on	
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Income from Operations							
I Revenue from operation	402.15	409.52	301.68	811.67	655.88	1,158.59	
II Other Income	1.01	0	0.11	1.01	0.21	1.54	
III Total Income (I + II)	403.16	409.52	301.79	812.68	656.09	1,160.13	
IV Expenses							
a) Cost of Material Consumed	255.92	247.88	286.05	503.80	587.29	1,004.52	
b) Purchase of Stock in Trade	0	0	0	0	0	-	
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	75.6	92.5	12.71	168.10	-8.98	-112.11	
d) Employee Benefit Expense	3.89	22.01	-7.04	25.90	14.79	95.77	
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f) Depreciation & amortization	8.22	8.22	8.22	16.44	16.44	29.10	
g) Other Expenditure	50.05	30.62	4.25	80.67	32.49	115.74	
Total Expenses (IV)	398.23	406.46	307.57	804.69	650.35	1,152.04	
V Profit/(Loss) before extra ordinary and exceptional Items and	4.93	3.06	-5.78	7.99	5.74	8.09	
VI Exceptional Items	0	0	0	0	0	0	
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	4.93	3.06	-5.78	7.99	5.74	8.09	
VIII Extra Ordinary Items	0	0	0	0	0	0	
IX Profit / (Loss) before Tax (VII- VIII)	4.93	3.06	-5.78	7.99	5.74	8.09	
X Tax expense							
(i) Current Tax	0.99	0.77	1.79	1.76	-1.09	1.67	
(ii) Deferred Tax	-0.22	0.22	-0.89	0	-1.7	5.73	
Profit (Loss) for the period from continuing operations (IX - X)	4.16	2.07	-4.89	6.23	2.94	0.69	
XII 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)						0	
XV Profit (Loss) for the period (XI + XIV)	4.16	2.07	-4.89	6.23	2.94	0.69	
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	0	0	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	4.16	2.07	-4.89	6.23	2.94	0.69	
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b) Diluted	0.07	0.04	-0.09	0.11	0.05	0.01	
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a) Basic	0	0	0	0	0	0	
b) Diluted	0	0	0	0	0	0	
XXI Earnings Per Share (for discontinued & continuing operation)							
a) Basic	0.07	0.04	-0.09	0.11	0.05	0.01	
b) Diluted	0.07	0.04	-0.09	0.11	0.05	0.01	

NOTES:

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4 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.

5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 14th November, 2019

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

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

Statement of Assets and Liabilities for Companies

Standalone Statement of Assets and Liabilities		As at (Half year ended on) 30.09.2019	As at (the previous year ended on) 31.03.2019
	Assets		
1	Non-current assets		
	(a) Property, plant and equipment	180.71	181.94
	(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	0.03	0.03
	(ii) Trade receivables, non-current	0.000	0.000
	(iii) Loans, non-current	0.000	0.000
	(iv) Other non current financials assets	8.18	7.68
	(j) Deferred tax assets (net)	18.60	12.88
	(j) Other non-current assets	0.00	22.49
	Total non-current financial assets	26.81	43.08
Total non-current assets	207.52	225.02	
2	Current assets		
	(a) Inventories	184.98	372.59
	(b) Current financial asset		
	(I) Current investments	0.000	0.000
	(II) Trade receivables, current	230.85	262.90
	(III) Cash and cash equivalents	3.84	2.23
	(IV) Bank balance other than cash and cash equivalents	0.000	0.000
	(V) Loans, current	0.000	0.000
	(VI) Other current financial assets (to be specified)	12.39	1.05
	Total current financial assets	432.06	638.77
(c) Current tax assets (net)	0.000	0.000	
(d) Other current assets	0.000	0.000	
Total current assets	432.06	638.77	
3	Non-current assets classified as held for sale	0.000	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
Total assets	639.58	863.79	
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	557.030	557.03
	(b) Other equity	-261.590	-263.11
	Total equity attributable to owners of parent	295.43	293.91
	Non controlling interest		
	Total equity	295.43	293.91
2	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(I) Borrowings, non-current	15.26	208.88
	(II) Trade payables, non-current	0.000	0.000
	(III) Other non-current financial liabilities	0.000	0.000
Total non-current financial liabilities			

	(b) Provisions, non-current	0.000	0.000
	(c) Deferred tax liabilities (net)	0.000	0.000
	Deferred government grants, Non-current	0.000	0.000
	Deferred government grants, Non Current		0.000
	(d) Other non-current liabilities		
	Total non-current liabilities	15.26	208.88
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	77.75	2.97
	(II) Trade payables, current	245.29	352.65
	(III) Other current financial liabilities	0.000	0.000
	Total current financial liabilities	323.040	355.620
	(b) Other current liabilities	3.44	0.49
	(c) Provisions, current	2.41	4.89
	(d) Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current		
	Total current Liabilities	328.89	361.00
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	344.15	569.88
	Total equity and liabilities	639.58	863.79

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

Place: AHMEDABAD
Date: 14-11-19

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

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

PRATIKSHA CHEMICALS LIMITED (CIN : L24110GJ1991PLC015507)

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

	Half Year ended (Unaudited) 30.09.2019	(Rs. in lakhs) Year ended (Audited) 31.03.2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	7.99	8.09
<i>Add/(Less) : Adjustments for non cash items</i>		
Depreciation	16.44	(7.40)
Provision for tax	(1.76)	25.47
<i>Add/(Less) : Other adjustments</i>		
(Profit)/Loss on Sale of Tangible/Intangible assets	0	0.00
Interest Income	0.00	0.00
Interest and Other Borrowing Cost Paid	9.78	19.02
Re-measurement gains/loss on defined benefits plan	0	0.00
Operating Profit before Working Capital Changes	32.45	45.19
<i>Add/(Less) : Adjustments for working capital changes</i>		
Changes in Current Assets		
Decrease / (Increase) in Inventory	187.61	(97.37)
Decrease / (Increase) in Trade Receivables	32.05	(86.65)
Decrease / (Increase) in Other bank balances	0.00	0.00
Decrease / (Increase) in loans and other financial assets	(29.99)	0.00
Decrease / (Increase) in Current tax assets	0.00	0.00
Decrease / (Increase) in Other current assets	0.00	3.78
Changes in Current Liabilities		
(Decrease) / Increase in Trade Payables	(107.36)	88.82
(Decrease) / Increase in Other Current Liabilities	2.95	(0.35)
(Decrease) / Increase in Provisions	(2.48)	4.38
(Decrease) / Increase in Current tax liabilities	0.00	0.00
Net cash generated from operations :	115.23	(42.20)
B NET CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment/intangible assets	(6.99)	(15.97)
Sale of property, plant & equipment	0.00	0.00
Change in other non current assets	21.99	15.13
Interest Income	0.00	0.00
Net cash used in investing activities :	15.00	(0.83)
C CASH FLOW FROM FINANCING ACTIVITIES		
Changes in current borrowings	74.78	0.00
Changes in non current borrowings	(193.62)	20.74
Changes in non current : other financial liabilities	0.00	0.00
Changes in non current provisions	0.00	0.00
Interest and Other Borrowing Cost Paid	(9.78)	(19.02)
Dividend paid including Corporate dividend tax	0.00	0.00
Net cash generated from financing activities :	(128.62)	1.72
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1.61	(41.31)
CASH AND CASH EQUIVALENTS AS AT APRIL 1, 2019	2.23	43.54
CASH AND CASH EQUIVALENTS AS AT SEPTEMBER 30, 2019	3.84	2.23

Notes:

- The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
- Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year.

3. Cash and cash equivalents comprises :	As at 30.09.2019	As at 31.03.2019
Balances in current account with banks	0.22	0.35
Cash on hand	3.62	1.88
Cash and cash equivalents in Cash Flow Statement	3.84	2.23

Place: Ahmedabad
Date: 14th November, 2019

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

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