



DHARA
GROUP (in Lakhs)

PART I, Statement of Unaudited Financial Results for the quarter ended September 30, 2015							
Sr.No.	Particulars	For the Qtr. Ended			For the half Year Ended		Year Ended
		30-09-2015 (Unaudited)	30-06-2015 (Unaudited)	30-09-2014 (Unaudited)	30-09-2015 (Unaudited)	30-09-2014 (Unaudited)	31-03-2015 (Audited)
1	Income from Operations:						
	a) Net Sales/ Income from operations (Net of excise duty)	262.10	340.34	255.68	602.44	521.04	1,016.10
	b) Other operating Income	-	0.10	-	0.10	-	11.80
	i. Total Income from Operations (net) (a+b)	262.10	340.44	255.68	602.54	521.04	1,027.90
2	Expenses						
	(a) Cost of materials consumed	216.87	225.84	178.90	442.72	320.69	717.60
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14.28)	49.62	22.00	35.34	92.60	85.40
	(d) Employee benefit expenses	17.17	17.75	13.33	34.92	25.03	53.60
	(e) Depreciation and amortisation expenses	8.32	8.17	8.22	16.49	16.44	36.80
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operation to be shown separately)	26.20	28.68	24.75	54.89	48.34	110.30
	II. Total Expenses	264.29	330.07	247.20	584.35	503.10	1,003.70
3	Profit from operations before other income, interest & Exceptional Items (1-2)	7.82	10.37	8.48	18.18	17.94	24.20
4	Other Income	-	-	-	-	0.18	0.20
5	Profit before interest and Exceptional Items (3+4)	7.82	10.37	8.48	18.18	18.12	24.40
6	Finance Cost	5.17	5.46	6.33	10.62	12.92	22.10
7	Profit after interest but before exceptional items (5-6)	2.65	4.91	2.15	7.56	5.20	2.30
8	Exceptional item	-	-	-	-	-	-
9	Profit (+) /Loss (-) from Ordinary Activities before Tax (7-8)	2.65	4.91	2.15	7.56	5.20	2.30
10	Tax expenses	-	-	-	-	-	0.40
11	Net Profit (+) /Loss (-) from Ordinary Activities after tax (9-10)	2.65	4.91	2.15	7.56	5.20	1.90
12	Extra Ordinary Items	-	-	-	-	-	-
13	Net profit (+) /Loss (-) for the period (11-12)	2.65	4.91	2.15	7.56	5.20	1.90
14	Paid-up equity share capital (55,70,340 (Previous year 55,70,340) Number of Equity shares of Rs. 10/- Each)	557.03	557.03	557.03	557.03	557.03	557.03
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(294.29)	(294.29)	(294.29)	(294.29)	(294.29)	(294.29)
16.i	Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised) :						
	a) Basic EPS before Extraordinary item	0.05	0.09	(0.03)	0.14	0.09	0.03
	b) Diluted EPS before Extraordinary item	0.05	0.09	(0.03)	0.14	0.09	0.03
16.ii	Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised) :						
	a) Basic EPS after Extraordinary item	0.05	0.09	(0.03)	0.14	0.09	0.03
	b) Diluted EPS after Extraordinary item	0.05	0.09	(0.03)	0.14	0.09	0.03

PART II, Select Information for the quarter ended September 30, 2015

Sr.No.	Particulars	For the Qtr.			For the half Year Ended		Year Ended
		30-09-2015 (Unaudited)	30-06-2015 (Unaudited)	30-09-2014 (Unaudited)	30-09-2015 (Unaudited)	30-09-2014 (Audited)	For the Year Ended 31-03-2015 (Audited)
A	Particulars of Shareholding						
1	Public shareholding						
	- No. of shares	3,555,640	35,44,640	3,576,790	3,555,640	3,576,790	35,55,640
	- % of shareholding	63.83%	63.63%	64.21%	63.83%	64.21%	63.83%
2	Promoters and Promoter Group shareholding						
	a) Pledged/ Encumbered						
	- No. of Shares	0	0	0	0	0	0
	- % of shares (as a % of the total shareholding of promoters and promoter group)	0	0	0	0	0	0
	- % of shares (as a % of the total share capital of the company)	0	0	0	0	0	0
	b) Non-encumbered						
	- No. of shares	2,014,700	20,25,700	1,993,550	2,014,700	1,993,550	20,14,700
	- % of shares (as a % of the total shareholding of promoters and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	- % of shares (as a % of the total share capital of the company)	36.17%	36.37%	35.79%	36.17%	35.79%	36.17%

Particulars		For the Quarter ended 30th September, 2015				
B	INVESTOR COMPLAINTS					
	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

NOTES

- The above results have been taken on record by board of directors of the company at its meeting held on, 06th November, 2015
- Company do not have multiple segments.

Place: 06th November 2015
Date: Ahmedabad

For, Pratiksha Chemicals Limited

[Signature]
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

Pratiksha Chemicals limited Statement of Asset & Liabilities as at 30.09.2015		
Particulars	(Amt in Rs)	
	As at (Current Half Year) 30.09.2015 (UnAudited)	As at (Previous Year end) 31.03.2015 (Audited)
A EQUITY AND LIABILITIES		
1. Share Holder's Fund		
Share Capital	55703400	55703400
Reserves and Surplus	(28673296)	(29429223)
Money received against share warrants	-	-
Sub-total - Shareholders' funds	27,030,104	26,274,177
2. Share Application Money Pending Allotment		
	-	-
3. Non - Current Liabilities		
Long Term Borrowings	10766639	11651638
Deferred Tax Liability (net)	-	-
Other long-term liabilities	-	-
Long-term provisions	-	-
Sub-total - Non-current liabilities	10,766,639	11,651,638
4. Current Liabilities		
Short-term borrowings	17,359,027	17,633,152
Trade payables	28,477,413	23,311,115
Other current liabilities	28,644	142,432
Short-term provisions	65,804	74,720
Sub-total - Current liabilities	45,930,888	41,161,419
TOTAL - EQUITY AND LIABILITIES	83,727,631	79,087,233
B. ASSETS		
1. Non - Current Assets		
Fixed assets		
(i) Tangible Assets	19255319	20218166
Non-current investments	231100	231100
Deferred tax assets (net)	1049466	1049466
Long-term loans and advances	-	-
Other non-current assets	-	-
Sub-total - Non-current assets	20535885	21498732
2. Current Assets		
Current investments		
	-	-
Inventories	35586815	39046508
Trade receivables	20271873	12135117
Cash and cash equivalents	90402.22	314971
Short-term loans and advances	7242656	6091905
Other current assets	-	-
Sub-total - Current assets	63,191,746	57,588,501
Total -Assets	83,727,631	79,087,233

For, PRATIKSHA CHEMICALS LTD


DIRECTOR



PRATIKSHA CHEMICALS LIMITED

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CA G. K. Shah 98258 44995
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H. K. Shah & Co. Chartered Accountants

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B.Com., F.C.A., C.P.A.

CA M. G. Desai 9998612120
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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 and half year ended 30th September, 2015 (the "Statement"), being submitted by the company pursuant to the Clause 41 of the Listing Agreements with the Stock Exchanges, 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 neither been reviewed nor 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 the statement based on our review.

Scope of Review

We conducted our review of the Statement 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 statements are free from 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.

Basis for Qualified Conclusion

- (i) Adhering to significant accounting policy, the company is accounting for Gratuity & Leave encashment on cash basis. This is not in accordance with Accounting Standard - 1 on "Disclosure of Accounting Policies" and Accounting Standard - 15 on "Employee Benefits" prescribed by the Institute of Chartered Accountants 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) Accounting Standard - 2 for "Valuation of Inventories" has not been followed. The technical 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.



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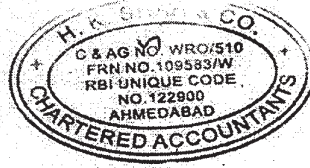
PAN No. : AACFH 1917 R SERVICE Tax No. : AACFH 1917 R - ST001

C&AG Regn. No. : WRO / 510. ICAI Regn. No. : 109583/W

Qualified Conclusion

Based on our review conducted as above and subject to basis for Qualified Conclusion, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results has not been prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules 2014 and other recognized accounting practices and policies and 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.

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



H.K. Shah

(H. K. Shah)

Partner

M. No. : 042758

Date: 06th November, 2015

Place: Ahmedabad