VELLORA IMPACT LIMITED

(Formerly known as Pratiksha Chemicals Limited)

(CIN: L01119GJ1991PLC015507)

Regd. Office: 26/Office, Newyork Trade Centre, Opp. Muktidham Derasar, Sarkhej Gandhinagar Highway, Thaltej, Ahmedabad, Gujarat, India, 380054.

Mail Id: info@velloraimpact.com **Contact:** +919104437633

Date: November 04, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Wednesday, November 04, 2026.

BSE Scrip Code: 531257

The Board of Directors ("the Board") at its meeting held today i.e. November 04, 2026 has considered and approved the Unaudited Financial Results of the Company for the quarter ended as on 30th September, 2026. The said Unaudited 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 September, 2026 along with Limited Review Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 05:00 p.m. and concluded at 05:30 p.m.

Thanking you,

For, Vellora Impact Limited
(Formerly Known as Pratiksha Chemicals Limited)

SUMIT HARJIBHAI GOL
Digitally signed by SUMIT HARJIBHAI GOL
Date: 2026.11.04 17:47:05 +05'30'

Sumit Harjibhai Gol
Managing Director
DIN: 11367027

KAPIL KUMAR AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Branch Office Address - A57(1), AMANI SHAH
ROAD, SHASTRI NAGAR JAIPUR
RAJASTHAN 302016 INDIA
Email : Info.caprofession@gmail.com
M. No. 9251050785

Limited Review Report

TO THE BOARD OF DIRECTORS OF VELLORA IMPACT LIMITED (FORMERLY KNOWN AS PRATIKSHA CHEMICALS LIMITED)

We have reviewed the accompanying statement of unaudited financial results of **VELLORA IMPACT LIMITED (FORMERLY KNOWN AS PRATIKSHA CHEMICALS LIMITED)** ("the Company") for the quarter ended 30th September, 2026 (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:

i. **The company is accounting for Gratuity and Leave encashment on cash basis. This is not in according with Ind AS – 1 on "Presentation of Financial Statement" and Ind AS – 19 on "Employee Benefits" prescribed by the Institute of Chartered Accountants of India and contrary to provision contained in Section 133 of The Companies Act, 2013. The extent of non-compliance in terms of value is not ascertainable.**

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.

KAPIL KUMAR AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Branch Office Address - A57(1), AMANI SHAH
ROAD, SHASTRI NAGAR JAIPUR
RAJASTHAN 302016 INDIA
Email : Info.caprofession@gmail.com
M. No. 9251050785

Other matter

1. We draw attention to the fact that during the quarter and half year ended 30th September 2026, the Company has discontinued its manufacturing operations Last year during financial year 2025-26 of Chemicals Manufacturing and trading. From 1-1-2026 onwards the Company has changed its business objective to Information Technology and Information Technology Enabled Services (IT & ITES) and Trading of Agriculture Produces.

   Our opinion is qualified in respect of this matter.

We have not reviewed the accompanying financial results and other financial information for the quarter ended 30th September, 2026 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C

Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 04.11.2026
UDIN: 26075689GYURIK4819

Vellora Impact Limited (Formerly Known as Pratiksha Chemicals Limited)
CIN:L24110GJ1991PLC015507
Registered Address -26, New York Trade Centre , Thaltej Cross Road, Thaltej, Ahmedabad-380059
Mo +91 9104437633 E- mail info@velloraimpact.com website- velloraimpact.com

Balance Sheet as at 30th September, 2026

	Note No.	As at 30th September, 2026	(Amount in Lakhs) As at 31st March 2026
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	2	71.56	80.91
Goodwill			
Other Intangible Assets			
Financial Assets			
Investments	3	0.03	0.03
Loans and Advances			
Other Financial Asset	4	(0.11)	14.05
Other Non-current assets	5	31.67	30.49
		103.15	**125.48**
Current Assets			
Inventories	6	302.37	-
Financial Assets			
Investments			
Trade Receivables	7	10331.89	9.12
Cash and Cash Equivalent	8	137.63	48.58
Loans and Advances			
Other Financal Assets	9	48.57	0.00
Current tax assets (net)			
Other current assets	10	0.00	0.00
		10820.45	**57.70**
TOTAL ASSETS		**10923.61**	**183.18**
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	11	557.03	557.03
Other Equity	12	801.64	(461.18)
Total Equity		**1358.67**	**95.86**
Liabilities			
Non-Current liabilities			
Financial Liabilities			
Borrowings	13	0.00	0.00
Trade Payables			
Deferred tax liabilities (net)		1.49	1.74
Provisions			
Other Non-Current Liabilities			
		1.49	**1.74**
Current liabilities			
Financial Liabilities			
Borrowings	13	6.60	3.60
Trade Payables	14	9106.08	55.18
Other Financial Liabilities			
Other current liabilities	15	8.59	6.67
Provisions	16	0.00	0.00
Current tax liabilities (net)	17	442.18	20.14
Total liabilities		9563.44	85.58
TOTAL EQUITY AND LIABILITIES		**10923.61**	**183.18**

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C

Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 04.11.2026
UDIN: 26075689GYURIK4819

Kapil Kumar Agarwal & Associates ★ Chartered Accountants ★ FRN. N.-008174C

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, M/s Vellora Impact Limited
(Formerly Known as Pratiksha Chemicals Limited)

SUMIT HARJIBHAI GOL
Digitally signed by SUMIT HARJIBHAI GOL
Date: 2026.11.04 17:47:36 +05'30'

Mr. SUMIT HARJIBHAI GOL
(Managing Director)
(DIN :11367027)

Vellora Impact Limited (Formerly Known as Pratiksha Chemicals Limited)
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Statement of Unaudited financial results for the Quarter ended on 30.09.2026

PART- I

Statement of Standalone Unudited Financial Results for the Quarter and Half year Ended on 30th September, 2026

(Rs in lakhs)

	Particulars	Quarter ended on			Half year ended on		Year ended on
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		unaudited	unaudited	unaudited	unaudited	unaudited	audited
	Income from Operations						
I	Revenue from operation	14863.64	14192.10	216.51	29055.74	333.36	467.33
II	Other Income	0.83	0.00	1.25	0.83	1.30	19.36
III	**Total Income (I + II)**	14864.47	14192.10	217.75	29056.57	334.66	486.69
IV	**Expenses**						
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	5.68	19.03
	b) Purchase of Stock in Trade	13845.77	13565.99	136.20	27411.76	236.62	232.08
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(108.51)	(193.85)	118.57	(302.37)	314.49	305.92
	d) Employee Benefit Expense	25.11	18.81	28.51	43.92	42.42	42.15
	e) Finance cost	0.08		(8.41)	0.08	0.50	14.25
	f) Depreciation & amortization	6.47	7.93	13.25	14.40	13.51	0.93
	g) Other Expenditure	209.01	2.89	6.70	211.90	17.17	80.09
	Total Expenses (IV)	**13977.91**	**13401.77**	**294.82**	**27379.68**	**630.38**	**694.44**
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	**886.56**	**790.33**	**(77.06)**	**1676.89**	**(295.72)**	**(207.76)**
VI	Exceptional Items	0.00	0.00	0.00	-	0.00	0.00
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	**886.56**	**790.33**	**(77.06)**	**1676.89**	**(295.72)**	**(207.76)**
VIII	Extra Ordinary Items			729.07		736.57	735.00
IX	**Profit / (Loss)before Tax (VII- VIII)**	**886.56**	**790.33**	**652.01**	**1676.89**	**440.85**	**527.24**
X	**Tax expense**						
	(i) Current Tax	223.13	198.91	5.00	422.04	5.00	29.50
	(ii) Deferred Tax	0.25	0.00	(12.72)	0.25	(12.72)	1.54
	(iiI) Tax of earlier years	7.71	0.00	0.00	7.71	0.00	0.00
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	**671.39**	**591.42**	**659.73**	**1262.81**	**448.57**	**499.28**
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)**	**671.39**	**591.42**	**659.73**	**1262.81**	**448.57**	**499.28**
XVI	**Other Comprehensive Income:**						
	A. (i) Items that will not be reclassifled to proflt 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	0.00	0.00	0.00	0.00	0.00	0.00

XVII	**Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)**	671.39	591.42	659.73	1262.81	448.57	499.28
XVIII	**Paid up equity share capital**	557.03	557.03	557.03	557.03	557.03	557.03
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve excluding Revaluation Reserves						(461.18)
XIX	**Earnings Per Share (for continuing operation):**						
	a) Basic	12.05	10.62	11.84	22.67	8.05	8.96
	b) Diluted	12.05	10.62	11.84	22.67	8.05	8.96
XX	**Earnings Per Share (for discontinued operation)**						
	a) Basic						
	b) Diluted						
XXI	**Earnings Per Share (for discontinued & continuing operation)**						
	a) Basic	12.05	10.62	11.84	22.67	(0.32)	8.96
	b) Diluted	12.05	10.62	11.84	22.67	(0.32)	8.96

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 4th November, 2026.

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 accountingpractices and policies to theextentapplicable and in termsof Regulation 33 of SEBI(ListingObligationand DisclosureRequierment) Regulations, 2015 .

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C

Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 04.11.2026
UDIN: 26075689GYURIK4819

Kapil Kumar Agarwal & Associates ★ Chartered Accountants ★ FRN. N.-008174C

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, M/s Vellora Impact Limited
(Formerly Known as Pratiksha Chemicals Limited)

SUMIT HARJIBHAI GOL
Digitally signed by SUMIT HARJIBHAI GOL
Date: 2026.11.04 17:47:55 +05'30'

Mr. SUMIT HARJIBHAI GOL
(Managing Director)
(DIN :11367027)

4 As per the defination of Reportable segment in Accordance with Indian Accounting standard 108 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has **Three reportable segment i.e. IT Enabled Services, Trading in Agriculture produces, and Manufacturing of chemicla products.** Hence, seprate disclosure for segment reporing has been provided as follow :

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Particulars	Quarter ended on			Half year ended on		Year ended on
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	unaudited	unaudited	unaudited	unaduited	unaudited	audited
1. Segment Revenue						
Segment A - IT Enabled Services	429.87	684.28		1114.15		117.94
Segment B - Agriculture Produces	14433.77	13507.82		27941.59		
Segment C - Manufacturing of chemicla products			216.51		333.36	349.39
Total Segment Revenue	**14863.64**	**14192.10**	**216.51**	**29055.74**	**333.36**	**467.33**
Inter-segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
Revenue from operations	14863.64	14192.10	216.51	29055.74	333.36	467.33
2. Segment Results (Profit/(Loss))						
Segment A - IT Enabled Services	224.31	673.60		897.91		62.48
Segment B - Agriculture Produces	737.11	146.37		883.48		0.00
Segment C - Manufacturing of chemicla products			(38.26)		(73.43)	(81.77)
Total Segment Results	**961.42**	**819.97**	**(38.26)**	**1781.39**	**(73.43)**	**(19.29)**
Less: Finance costs	0.08	0.00	(8.41)	0.08	0.50	14.25
Less: Unallocated expenses	74.79	29.63	47.21	104.42	221.79	174.21
Add/(Less): Other reconciling items	0.00	0.00	(729.07)	0.00	(736.57)	(735.00)
Profit before tax	**886.56**	**790.33**	**652.01**	**1676.89**	**440.85**	**527.24**
3. Segment Assets						
Segment A - IT Enabled Services	345.38	625.37	0.00	345.38	0.00	0.00
Segment B - Agriculture Produces	10199.17	6305.46	0.00	10199.17	0.00	0.00
Segment C - Manufacturing of chemicla products	0.00	0.00	21.93	0.00	21.93	9.12
Unallocated assets	379.06	276.86	76.10	379.06	76.10	174.06
Total Assets	**10923.61**	**7207.69**	**98.03**	**10923.61**	**98.03**	**183.18**
4. Segment Liabilities						
Segment A - IT Enabled Services	41.24	18.10		41.24	0.00	53.67
Segment B - Agriculture Produces	9020.39	6271.83		9020.39	0.00	
Segment C - Manufacturing of chemicla products			39.78	0.00	39.78	
Unallocated liabilities	503.31	6.40	13.10	503.31	13.10	33.65
Total Liabilities	**9564.94**	**6296.33**	**52.88**	**9564.94**	**52.88**	**87.32**

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

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C

Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
Date: 04.11.2026
UDIN: 26075689GYURIK4819

Kapil Kumar Agarwal & Associates ★ Chartered Accountants ★ FRN. N.-008174C

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, M/s Vellora Impact Limited
(Formerly Known as Pratiksha Chemicals Limited)

SUMIT HARJIBHAI GOL
Digitally signed by SUMIT HARJIBHAI GOL
Date: 2026.11.04 17:48:09 +05'30'

Mr. SUMIT HARJIBHAI GOL
(Managing Director)
(DIN :11367027)

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Cashflow Statement as at 30th September, 2026

(Amount in Lakhs)

Particulars	As at 30th September ,2026		Year ended 31st March 2026	
A CASH FLOW FROM OPERATING ACTIVITIES :				
Profit before tax		1676.89		527.24
Adjusted for :				
Depreciation	14.40		0.93	
Deferred Tax				
Impairment loss provision			(150.00)	
Profit on Sale of Assets			(585.00)	
Finance costs	0.08		14.25	(719.82)
Operating Profit before Working Capital Changes		1691.36		(192.58)
Adjustments for :				
Inventories	(302.37)		314.72	
Trade receivables	(10322.77)		63.69	
Other current assets	(48.57)		(2.76)	
Trade payables	9050.90		(301.07)	
Short term provisions	422.04		(8.84)	
Other liabilities	1.92	(1198.84)	(11.24)	54.51
Operating Profit after Working Capital Changes		492.52		(138.07)
Taxes paid		414.33		0.00
Net Cash outflow from Operating Activities		**78.19**		**(138.07)**
B CASH FLOW FROM INVESTING ACTIVITIES :				
Property, plant and equipment	(5.05)		(81.10)	
Sale of Assets			602.47	
Other non-current financial asstes	14.16		0.00	
Other non-current assets	(1.18)		22.69	
Net Cash (used in) Investing Activities		**7.93**		**544.05**
C CASH FLOW FROM FINANCING ACTIVITIES :				
Repayment of long term borrowings				
Finance costs	(0.08)		(14.25)	
Short term borrowings	3.00		(348.59)	
Non-current borrowings				
Net Cash (used in) Financing Activities		**2.92**		**(362.85)**
Net Increase in Cash and Cash Equivalents [A + B + C]		**89.05**		**43.14**
Opening Balance of Cash and Equivalents		48.58		5.44
Closing Balance of Cash and Cash Equivalents		**137.63**		**48.58**

Notes:

1 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.

2

Cash and cash equivalents comprises :	As at 30.09.2026	As at 31.03.2026
Balances in current account with banks	131.05	48.58
Cash on hand	6.59	0.00
Cash and cash equivalents in Cash Flow Statement	**137.63**	**48.58**

3 Ind AS 7 cash flow requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liability arising from financing activities, including both changes arising from cash flows and non cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet disclosure requirement.

Particulars	As at 30.09.2026	As at 31.03.2026	Cash flows/non cash changes
Borrowings - Non Current	-	-	-
Borrowings - Current	6.60	3.60	(3.00)

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, M/s Vellora Impact Limited
(Formerly Known as Pratiksha Chemicals Limited)

SUMIT HARJIBHAI GOL
Digitally signed by SUMIT HARJIBHAI GOL
Date: 2026.11.04 17:48:26 +05'30'

Mr. SUMIT HARJIBHAI GOL
(Managing Director)
(DIN :11367027)

For Kapil Kumar Agarwal & Associates
Chartered Accountants
FRN: 008174C



Rajeev Sharma
Partner
Membership No. 075689
Place: Jaipur
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