

VELLORA IMPACT LIMITED

(Formerly known as Pratiksha Chemicals Limited)

(CIN: L20299GJ1991PLC015507)

Regd. Office: 26/Office, Newyork Trade Centre, Opp. Muktidham Derasar, Sarkhej

Gandhinagar Highway, Thaltej, Ahmedabad, Gujarat, India, 380054.

Mail Id: exports@dharapratiksha.com

Contact: 02717-284350

Date: 14th May, 2026

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

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, 14th May, 2026.

BSE Scrip Code: 531257

The Board of Directors (“the Board”) at its meeting held on 14th May, 2026 which commenced at 04:00 p.m. and concluded at, 05:05 p.m., has approved and taken on record inter alia:

1. To Consider and approve the Audited Financial Results of the Company for the quarter and year ended as on 31st March, 2026 prepared in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 along with Audit Report thereon.

We hereby declare that M/S Chandabhoy & Jassoobhoy, Chartered Accounted (Frn No.-101648W), statutory auditor of the Company has issued its Audit Report with unmodified opinion on the Standalone Financial Results of the Company for the year ended 31st March, 2026.

2. Approved the appointment of Mr. Shivrajsinh Haishchandrasinh Chudasama (DIN: 11714281) as an Additional Non-Executive Non-Independent Director w.e.f. 14th May, 2026.

Further, based on confirmation received from the above stated person, he is not related to any other existing Directors of the Company and are not debarred from holding the office by virtue of any SEBI Order or any other authority.

Further, the information required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed herewith as Annexure A.

You are requested to take note of the same.

Thanking you,

For, VELLORA IMPACT LIMITED

SUMIT HARJIBHAI GOL
MANAGING DIRECTOR
DIN: 11367027

ANNEXURE-A

Details of Mr. Shivrajsinh Haishchandrasinh Chudasama (DIN: 11714281) as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI CIR/CFD/CMD/4/2015 dated July 13, 2023:

Sr.No	Particulars	Details
1	Name	Mr. Shivrajsinh Haishchandrasinh Chudasama (DIN: 11714281)
2	Designation	Additional Non Executive Non Independent Director
3	Date of appointment/ re-appointment/cessation/resignation (as applicable) & term of appointment/ re-appointment ;	14 th May, 2026
4	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
5	Brief profile (in case of appointment)	Mr. Shivraj Chudasama is a dedicated professional with a strong academic background in commerce and business management, specializing in finance. With a solid foundation in financial management, investment analysis, and strategic planning, he is currently working in the mutual funds industry.
6	Disclosure of relationships between directors (in case of appointment of a director)	NA
7	Affirmation that the person proposed to be appointed as Director is not debarred from holding the office by virtue of any SEBI Order or any other authority - (Confirmation in compliance with SEBI master circular and erstwhile SEBI circular dated June 13, 2018 read along with Exchange Circular dated June 20, 2018)	Yes

8	Whether the Director being appointed is disqualified from holding the office of director pursuant to provisions of Section 164 of the Companies Act, 2014	No
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CHANDABHOY & JASSOOBHOY CHARTERED ACCOUNTANTS

CA GAUTAM N. SHAH
CA NIMAI G. SHAH

CA RAHUL G. DIVAN
CA PARIN H. PATWARI

☎ (+91) 98242 56190/98247 99760
✉ CNJABD@GMAIL.COM

No. 605-606-607, Silver Oaks, Near Mahalaxmi Cross Roads, Paldi, Ahmedabad – 380007, Gujarat, India

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF PRATIKSHA CHEMICALS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **PRATIKSHA CHEMICALS LIMITED** (the "company") for the quarter ended 31st March, 2026 and the year to date results for the period 1st April, 2025 to 31st March, 2026, ("Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations. 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard:
and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2025 except in respect of the following matters
 - a) **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 Accounting 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.**
 - b) **We draw attention to the fact that during the quarter and half year ended 30th September 2025, the Company has discontinued its manufacturing operations. The machinery and building structures earlier used for manufacturing have been dismantled, and a significant portion of the same has already been sold as scrap and for the remaining portion, a material impairment provision has been created. However during the year same has**



been sold off at much better value than expected and resulted in reversal of impairment loss booked in the previous year.

From 1st January 2026 onwards company has changed its business objective to information and technology services.

Our opinion is qualified in respect of this matter.

Basis for Opinion

We conducted our audit in accordance with the auditing standards specified under section 143(10) of the Companies Act, 2013, as amended. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

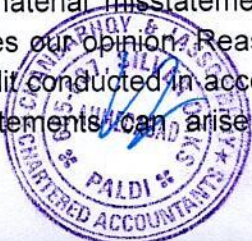
Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in IND AS, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in



aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in
 - i) planning the scope of our audit work and in evaluating the results of our work; and
 - ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all



relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



For Chandabhoj & Jassoobhoj

(CA Nimai G. Shah)

Partner

Chartered Accountants

Membership No. 100932

Firm Regn. No. 101648W

Place : Ahmedabad

Date : 14/05/2026

UDIN : 26100932JLBAPA3076

Pratiksha Chemicals Limited		
Balance Sheet as at 31st March 2026		
	As at 31st March 2026	As at 31st March 2025
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	80.91	18.20
Capital Work-in-Progress		
Investment Property		
Goodwill		
Other Intangible Assets		
Intangible Assets under Development		
Biological Assets Other Than bearer plants		
Financial Assets		
Investments	0.03	0.03
Loans and Advances		
Other Financial Asset	14.05	14.05
Deferred tax assets (net)	0.00	0.00
Other Non-current assets	30.49	53.18
	125.48	85.46
Current Assets		
Inventories	0.00	164.72
Financial Assets		
Investments		
Trade Receivables	9.12	72.81
Cash and Cash Equivalent	48.58	5.44
Other balances with banks		
Loans and Advances		
Other Financial Assets	0.00	5.93
Current tax assets (net)		
Other current assets	0.00	0.68
	57.70	249.58
TOTAL ASSETS	183.18	335.04
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	557.03	557.03
Other Equity	(461.18)	(960.46)
Equity attributable to Equity Holders of the Parent	95.86	(403.42)
Non-controlling interests	0.00	0.00
Total Equity	95.86	(403.42)
Liabilities		
Non-Current liabilities		
Financial Liabilities		
Borrowings	0.00	0.00
Trade Payables		
Other Financial Liabilities		
Deferred tax liabilities (net)	1.74	3.28
Provisions		
Other Non-Current Liabilities		
	1.74	3.28
Current liabilities		
Financial Liabilities		
Borrowings	3.60	352.19
Trade Payables	55.18	356.25
Other Financial Liabilities		
Other current liabilities	6.67	17.91
Provisions	0.00	8.84
Current tax liabilities (net)	20.14	0.00
Total liabilities	85.58	735.19
TOTAL EQUITY AND LIABILITIES	183.18	335.04

For and on behalf of the board
Pratiksha Chemicals Limited
CIN: L24110GJ1991PLC015507

Place: Ahmedabad
Date: 14/05/2026

Mr. SUMIT H GOL
Director
DIN - 11367027

Audited financial results for the Quarter and Year Ended on 31st March, 2026

PART - I					
Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2026					
Particulars	(Rs in lakhs)				
	Quarter ended on			Year ended on	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Income from Operations					
I Revenue from operation	117.94	16.03	46.94	467.33	605.90
II Other Income	11.42	6.64	3.64	19.36	4.92
III Total Income (I + II)	129.36	22.67	50.58	486.69	610.82
IV Expenses					
a) Cost of Material Consumed	13.35	0.00	532.17	19.03	532.17
b) Purchase of Stock in Trade	(4.55)	0.00	(455.70)	232.08	0.00
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(8.80)	0.23	417.05	305.92	388.28
d) Employee Benefit Expense	0.01	(0.27)	19.23	42.15	96.07
e) Finance cost	0.75	0.00	(0.94)	14.25	23.81
f) Depreciation & amortization	0.19	0.24	23.39	0.93	35.90
g) Other Expenditure	58.75	4.17	(12.94)	80.09	66.33
Total Expenses (IV)	59.69	4.37	522.25	694.44	1142.55
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	69.66	18.30	(471.67)	(207.76)	(531.73)
VI Exceptional Items					
VII Profit/(Loss) before extra ordinary Items and tax (V -VI)	69.66	18.30	(471.67)	(207.76)	(531.73)
VIII Extra Ordinary Items	(10.20)	8.62	271.03	735.00	(239.37)
IX Profit / (Loss) before Tax (VII- VIII)	59.47	9.68	(200.65)	527.24	(771.11)
X Tax expense					
(i) Current Tax	24.50	0.00	-	29.50	0.00
(ii) Deferred Tax	13.85	0.41	5.95	1.54	5.95
(iii) Tax of earlier years			(10.59)		(10.59)
Profit (Loss) for the period from continuing operations (IX - X)	21.12	9.27	(196.01)	499.28	(766.47)
XII Profit/(loss) from discontinuing operations					
XIII Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)					
XIV Profit (Loss) for the period (XI + XIV)	21.12	9.27	(196.01)	499.28	(766.47)
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 Comprising Profit (Loss) and Other comprehensive Income	21.12	9.27	(196.01)	499.28	(766.47)
Share of Profit / (loss) of associates *					
Minority Interest*					
16 Net Profit / (Loss) for the year	21.12	9.27	(196.01)	499.28	(766.47)
XVIII Paid up equity share capital	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
18 Reserve excluding Revaluation Reserves					
XIX Earnings Per Share (for continuing operation):					
a) Basic	0.00	0.00	0.00	0.00	0.00
b) Diluted	0.00	0.00	0.00	0.00	0.00
XX Earnings Per Share (for discontinued operation)					
a) Basic	0.38	0.17	(3.52)	8.96	(13.76)
b) Diluted	0.38	0.17	(3.52)	8.96	(13.76)
XXI Earnings Per Share (for discontinued & continuing operation)					
a) Basic	0.38	0.17	(3.52)	8.96	(13.76)
b) Diluted	0.38	0.17	(3.52)	8.96	(13.76)

NOTES:

- The above audited 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 May, 2026.
- 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 .
- The Company proposes to commence its business operations from the 4th quarter, initially focusing on Information Technology (IT) services including software development, mobile applications, websites, ERP solutions, cloud services, IT consultancy, and related activities. Subsequently, the Company also intends to expand into trading, distribution, and manufacturing activities relating to IT
- To facilitate Comparison , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 14/05/2026

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

Mr. SUMIT H GOL
(Director)
(DIN : 11367027)

Pratiksha Chemicals Limited
Cashflow Statement for the year ended on 31st March 2026

Particulars	Year ended 31st March 2026	Year ended 31 March 2025
A CASH FLOW FROM OPERATING ACTIVITIES :		
Profit before tax	527.24	(771.11)
Adjusted for :		
Depreciation	0.93	23.81
Deferred Tax		0.00
Impairment loss provision	(150.00)	89.37
Profit on Sale of Assets	(585.00)	0.00
Finance costs	14.25	35.90
Operating Profit before Working Capital Changes	(719.82)	149.08
Adjustments for :		
Inventories	314.72	601.23
Trade receivables	63.69	207.57
Other current assets	(2.76)	(2.99)
Trade payables	(301.07)	(225.97)
Short term provisions	(8.84)	2.01
Other liabilities	(11.24)	(0.49)
Operating Profit after Working Capital Changes	54.51	581.36
Taxes paid	0.00	10.59
Net Cash outflow from Operating Activities	(138.07)	(30.07)
B CASH FLOW FROM INVESTING ACTIVITIES :		
Property, plant and equipment	(81.10)	25.80
Sale of Assets	602.47	
Non-current investments		
Other non-current financial asstes	0.00	0.14
Other non-current assets	22.69	33.95
Net Cash (used in) Investing Activities	544.05	59.90
C CASH FLOW FROM FINANCING ACTIVITIES :		
Repayment of long term borrowings		
Finance costs	(14.25)	(35.90)
Interim dividend paid	0.00	0.00
Short term borrowings	(348.59)	352.19
Non-current borrowings		(344.55)
Net Cash (used in) Financing Activities	(362.85)	(28.25)
Net Increase in Cash and Cash Equivalents [A + B + C]	43.14	1.57
Opening Balance of Cash and Equivalents	5.44	3.87
Closing Balance of Cash and Cash Equivalents	48.58	5.44

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.

Cash and cash equivalents comprises :	As at 31.03.2026	As at 31.03.2025
Balances in current account with banks	48.58	4.44
Cash on hand	0.00	1.00
Cash and cash equivalents in Cash Flow Statement	48.58	5.44

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 31.03.2026	As at 31.03.2025	Cash flows/non cash changes
Borrowings - Non Current	0.00	0.00	0.00
Borrowings - Current	3.60	352.19	348.59

For and on behalf of the board
Pratiksha Chemicals Limited
CIN: L24110GJ1991PLC015507

Place: Ahmedabad
Date: 14/05/2026

Mr. SUMIT H GOL
Director
DIN - 11367027

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Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited	
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification	
Auditor's opinion	Qualified opinion	
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		
Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
Add	Delete	
1 M/S Chandabhoy & Jassoobhoy	Yes	30-11-2027