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: 22nd July, 2026

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

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Wednesday, 22nd July, 2026.

BSE Scrip Code: 531257

The Board of Directors ("the Board") at its meeting held today i.e. 22nd July, 2026 has considered and approved the Unaudited Financial Results of the Company for the quarter ended as on 30th June, 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 June, 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: 2026.08.01 11:56:42 +05'30'

Sumit Harjibhai Gol
Managing Director
DIN: 11367027

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

CA GAUTAM N. SHAH CA RAHUL G. DIVAN (+91) 98242 56190/98247 99760
CA NIMAI G. SHAH CA PARIN H. PATWARI CNJABD@GMAIL.COM

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

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 June, 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:

1. **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.**

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 June, 2025 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

Place : Ahmedabad
Date : 22nd July,2026
UDIN: 26100932PFNRGA1751

For Chandabhoy & Jassoobhoy
CA Nimai Gautam Shah

(Partner)
Chartered Accountants
Membership No. 100932
Firm Regn. No. 101648W

Statement of Unaudited financial results for the Quarter ended on 30.06.2026

	Statement of Standalone Unudited Financial Results for the Quarter Ended on 30th June, 2026				
		(Rs in lakhs)			
	Particulars	Quarter ended on			Year ended on
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		unaudited	Audited	unaudited	audited
	Income from Operations				
I	Revenue from operation	14192.10	117.94	116.86	467.33
II	Other Income	0.00	11.42	0.05	19.36
III	**Total Income (I + II)**	**14192.10**	**129.36**	**116.91**	**486.69**
IV	**Expenses**				
	a) Cost of Material Consumed	0.00	13.35	5.68	19.03
	b) Purchase of Stock in Trade	13565.99	(4.55)	100.43	232.08
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(193.85)	(8.80)	195.92	305.92
	d) Employee Benefit Expense	18.81	0.01	13.90	42.15
	e) Finance cost		0.75	8.91	14.25
	f) Depreciation & amortizatio	7.93	0.19	0.26	0.93
	g) Other Expenditure	2.89	58.75	10.47	80.09
	Total Expenses (IV)	**13401.77**	**59.69**	**335.57**	**694.44**
V	**Profit/(Loss) before extra**	**790.33**	**69.66**	**(218.66)**	**(207.76)**
VI	Exceptional Items	-	-		
VII	**ordinary Items and tax (V - VI)**	**790.33**	**69.66**	**(218.66)**	**(207.76)**
VIII	Extra Ordinary Items		(10.20)	(7.50)	735.00
IX	**(VII- VIII)**	**790.33**	**59.47**	**(211.16)**	**527.24**
X	**Tax expense**				
	(i) Current Tax	-	24.50		29.50
	(ii) Deferred Tax	-	13.85		1.54
	(iiI) Tax of earlier years	-			
XI	**from continuing operations (IX - X)**	**790.33**	**21.12**	**(211.16)**	**499.28**
XII	Profit/(loss) from discontinuing operations				
XIII	operations				
XIV	**Discontinuing operations (after tax) (XII - XIII)**				
XV	**(XI + XIV)**	**790.33**	**21.12**	**(211.16)**	**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	-	-	-	-
XVII	**Income for the period (XV + XVI) Comprising Profit (Loss) and Other**	**790.33**	**21.12**	**(211.16)**	**499.28**
	associates *				
	Minority Interest*				
16	**year**	**790.33**	**21.12**	**(211.16)**	**499.28**
XVIII	**Paid up equity share capital**	557.03	557.03	557.03	557.03
	Face value of equity share ca	10	10	10	10
	Revaluation Reserves				
XIX	**continuing operation):**				
	a) Basic (In Rs.)	14.19	0.00	0.00	0.00
	b) Diluted (In Rs.)	14.19	0.00	0.00	0.00
XX	**discontinued operation)**				
	a) Basic (In Rs.)	0.00	0.38	(3.79)	(3.79)
	b) Diluted (In Rs.)	0.00	0.38	(3.79)	(3.79)
XXI	**discontinued & continuing operation)**				
	a) Basic (In Rs.)	14.19	0.38	(3.79)	(3.79)
	b) Diluted (In Rs.)	14.19	0.38	(3.79)	(3.79)

Segment Reporting Note				
Particulars	**Quarted Ended**			**Year Ended**
	30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
	Unaudited	**Audited**	**Unaudited**	**Audited**
BUSINESS SEGMENTS INFORMATION				
1. Segment Revenues :				
a. Agriculture	14192.10			
b. Chemical		117.94	116.86	467.33
Total Revenue from Operations				
2. Segment Operating Results (EBITDA)#				
a. Agriculture	798.27			
b. Chemical		70.60	(209.49)	(192.58)
Total Operating Results (EBITDA)				
3. Segment Results (PBT)				
a. Agriculture	790.33			
b. Chemical		59.47	(211.16)	527.24
Total Profit Before Tax (PBT)				
4. Segment Assets :				
a. Agriculture	7451.40			

b. Chemical		404.00	834.11	183.18
Total Assets				
5. Segment Liabilities :				
a. Agriculture	7451.40			
b. Chemical		404.00	834.11	183.18
Total Liabilities				

NOTES:

Profit / loss from discontinuing operations, if any, included in the above shall be

The above unaudited Financial Results have been reviewed by Audit committee of

The financial results has been prepared in accordance with the India
This statements has been prepared in accordance with the Companies (Indian

As per the defination of Reportable segment in Accordance with Accounting standard

To facilitate Comparision , figures of previous periods has been regrouped and

Place: Ahmedabad
Date: 22nd July 2026

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR VELLORA IMPACT LIMITED
(Formerly known as Pratiksha Chemicals Limited)

SUMIT HARJIBHAI GOL
Digitally signed by SUMIT HARJIBHAI GOL
Date: 2026.08.01 11:56:58 +05'30'

Mr. Sumit Harjibhai Gol
Managing Director
DIN : 11367027

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results.

(Amount Rs. in Lakhs)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	467.33	467.33
	2.	Total Expenditure	694.44	694.44
	3.	Net Profit/(Loss)	-207.76	-207.76
	4.	Earnings Per Share	8.96	8.96
	5.	Total Assets	183.18	183.18
	6.	Total Liabilities	85.58	85.58
	7.	Net Worth	95.86	95.86
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. **Audit Qualification (each audit qualification separately):**

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.

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b. **Type of Audit Qualification :** Qualified of Opinion

c. **Frequency of qualification:** repetitive

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** The Company has revised its business objectives and diversified into a new line of business. It has already secured a significant revenue-generating contract during the fourth quarter (Q4), which is expected to support its future operations. Accordingly, the management believes that the change in business activities will not adversely affect the Company's ability to continue as a going concern.

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification:** Management has evaluated the observations forming the basis of the audit qualification and is of the view that the qualifications will not have any material adverse impact on the Company's future operations or its ability to continue as a going concern. The Company has diversified into a new line of business and has already secured a significant revenue-generating contract during the fourth quarter (Q4)..

(ii) **If management is unable to estimate the impact, reasons for the same: NA**

(iii) **Auditors' Comments on (i) or (ii) above:** NA

III. **Signatories:**

- **CEO/Managing Director:**
  Sumit Harjibhai Gol
  (DIN: 11367027)

- **CFO:**
  Chirag Pansuriya
  C.V. Pansuriya

- **Audit Committee Chairman**
  Aastha Jain
  (DIN: 11218859)
  Aastha

- **Statutory Auditor:**
  M/S Chandabhoy & Jassoobhoy

Place: Ahmedabad
Date: 30th July, 2026