## NIRBHAY COLOURS INDIA LIMITED

(Formerly Known as Parth Industries Limited)

Registered Office Address: 61/201, 02nd Floor, Prerak Apartment Near Wagh Bakri Tea Depot, Gujarat College Road, Ahmedabad-380006, Gujarat CIN: L24100GJ1993PLC017863 |Email: parthindustrieslimited@gmail.com Contact: 9825021447 | Website: www.nirbhayclour.com

Ref No: - NIRBHAY/SEC/STOCK/2024-25

Date: 13/11/2024

To,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai - 400 001.

SECURITY CODE: 526349 | SECURITY ID: NIRBHAYIND | ISIN: INE218T01010 | SERIES: EQ

Dear Sir/Madam,

Sub.:- Outcome of Board Meeting held today i.e. on 13th November, 2024 and submission of Standalone Un-audited Financial Results of the Company for the Second Quarter and Half Year ended on 30th September, 2024.

With reference to our previous communications through letter dated 07<sup>th</sup> November, 2024 regarding the date of Board Meeting and business to be transacted thereat etc., and in continuation to the same, this is to inform you that the Meeting of Board of Directors commenced at 6.00 p.m. today and has inter alia considered the following:

 Pursuant to review and recommendation of Audit Committee of the Company the Board has considered and approved Un-audited Financial Results of the Company along with Limited Review Report for the second quarter and half year ended on 30th September, 2024 of the current financial year 2024-25, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors concluded at 6:50 p.m.

You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

For, Nirbhay Colours India Limited

Raghvendra

Gopalrao Kulkarni

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Raghvendra Gopalrao Kulkarni Chairman & Managing Director DIN: 06970323



## NIRBHAY COLOURS INDIA LIMITED

(CIN:L91110GJ1993PLC017863)

(Regd. Office: 304, Chanakya Building, Behind Sales India, Off Ashram Road, Navrangpura, Ahmedabad - 380015)

		(Rs. In Lakhs Except EPS and Face Value of Share						
	QUARTER ENDED			6 MONTHS/HALF YEAR ENDED YEAR ENDE				
	Particulars	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 202	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
I	The state of the s	86.28	4.99		91.27		176.62	
II		3.18	3.15	1.21	6.33	4.32	15.21	
III	Total Revenue (I+II)	89.46	8.13	1.21	97.59	4.32	191.84	
							202101	
IV								
	Cost of material consumed							
	Purchase of stock in trade							
	Changes in inventories of Finished Goods,	82.17	448.16		82.17			
	Work-in-Progress and Stock-in-trade		(448.16)					
	Employee benefits expenses	0.45	0.45	0.45	0.90	0.90	1.80	
	Finance Costs					0.50	1.00	
	Depreciation and amortization expense						0.02	
	Other Expenses	0.76	4.28	0.26	5.04	7.64	25.57	
	Total Expenses	83.38	4.74	0.71	88.12	8.54	27.39	
V		6.08	3.39	0.50	9.47	(4.22)	164.44	
	extraordinary items and tax (III-IV)				3.,,,	(4.2.2)	104.44	
VI	Exceptional Items						-	
VII	and a second sec	6.08	3.39	0.50	9.47	(4.22)	164.44	
VIII	tax (V-VI)							
IX	Extraordinary items	-					-	
X	Tax Expenses							
	1) Current tax	2.00	1.00		3.00		42.60	
	2) Deferred tax						0.04	
	3) Short / (Excess) Provision of Income							
XI	Tax of Previous Years Profit (Loss) for the period from						Lebes to the same	
^1	continuing operations (IX-X)	4.08	2.39	0.50	6.47	(4.22)	121.80	
XII	Profit / (Loss) from discontinuing							
	operations							
XIII	Tax expenses of discontinuing operations							
XIV	Drofit / /Loop) from discontinuity							
XIV	Profit / (Loss) from discontinuing							
XV	operations (after tax) (XII-XIII)  Net Profit / (Loss) for the period							
	(XI+XIV)							
XVI	Other Comprehensive income	4.08	2.39	0.50	6.47	(4.22)	121.80	
	A) (i) Items that will not be reclassified to			0.50	0.47	(4.22)	121.00	
	profit or loss			A 10 4				
	(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		1 711					
	(ii) Income tax relating to items that will							
	he reclassified to profit or loss							
XVII	Total Comprehensive Income	4.08	2.39	0.50	6.47	(4.22)	121.80	
XVIII	Paid up Equity Share Capital (Face	335.00	335.00	335.00	335.00	335.00	335.00	
	Value Rs.10/- each)			333,00	333.00	333.00	335.00	
XIX	Other Equity excluding Revaluation						All rearrants	
XX	Reserve					MI S 11/24 JAB		
AA	Earning per share  1) Basic							
	2) Diluted	0.12	0.07	0.00	0.19	0.11	3.64	
	2) viluted	0.12	0.07	0.00	0.19	0.11	3.64	

- 1 The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 29th May, 2024. The statutory auditors have carried out review of the results for the quarter ended March 31, 2024 and have expressed an unqualified audit opinion.
- 2 The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and in the format as prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015. The financial information presented above is extracted from and is harmonized to conform with the Audited Financial Statements.
- 3 The Audited Financial Results of the Company are available on Company's website and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed.
- 4 The figures for the previous period/year have been regrouped /reclassified , wherever necessary.
- 5 Previous quarter's figures have been re-grouped / re-arranged wherever necessary
- 6 The Company is operating in single segment, so above results are for single segment only.

For and on behalf of Board of Directors of NIRBHAY COLOURS INDIA LIMITES (Formerly k dustries Limited)

Rag RAGHVENDRA

DATE: 13/11/2024 Place : Ahmedabad

	Standalone (Rs. In Lakh					
Particulars	As at RS September 30, 2024	As at RS.	March 31, 2024			
	Un-Audited					
A) Assets		Audited				
Non Current Assets						
Property Plant and Equipement	0.04					
Capital Work In Progress	0.04					
Other Intengible Assets						
Intengible assets under Development			PION ALE THE WAY 125			
Financial Assets			<b>国际企业制度主要证据</b> 在。1588			
i) Investment			<b>一种人们的特殊的特殊的</b>			
ii) Loan	242.04					
iii) Other Financial Assets	313.34		311			
Deferred Tax Assets (net)						
Other non current Assets						
	0.02		0.			
otal Non Current Assets						
	313.40		311.			
urrent Assets						
Inventories						
Financial Assets	365.99					
i) Trade Receivable						
ii) Cash and Cash Equivalents	2,630.64		2,723.			
iii) Bank Balance other than (ii)above	0.83		3.			
iv) Other Financial Assets	1.23		1.			
Other Current Assets			1.			
tal Curent Assets	117.08		47.6			
otal Assets	3,115.77					
Equity and Liabilities	3,429.18		2,775.6			
Equity Share Capital			3,087.6			
Other Equity	335.00					
tal Equity	17.43		335.0			
n Current Liabilities	352.43		10.9			
Financial Liabilities			345.9			
i)Borrowings			THE PROPERTY OF STREET			
Defered Tax Liabilities						
Other Non Current Libilities						
al Non Current Liabilities						
rent Liabilities						
inancial Liabilities						
i) Borrowings						
ii) Trade Payables	2,000.42					
iii) Other Financial Liabilities	2,969.12		2,609.38			
rovisions						
ther Current Liabilities	49.75		46.75			
Current Liabilities	57.88		85.52			
al Equity and Liabilities	3,076.75		2,741.65			

For and on behalf of Board of Directors of NIRBHAY COLOURS INDIA LIMITES (Forman Adults 1): Parth Industries Limited)

Date: 13/11/2024 Place: Ahmedabad RAGHVENDRA GOP

MANAGING DIRECTOR

# STATEMENT OF CASHFLOWS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

	(Rs. In La				
	Particulars	FOR THE HALF YEAR ENDED RS. September 30, 2024	For the Year Ended 31st March, 2024		
(A)	Cash flow from Operating Activities	Un-Audited	Audited		
(/	Cash flow from Operating Activities		EARLY DISTRIBUTED STREET		
	Profit/ (Loss) before tax Adjustments for:-	9.47	164.44		
	Interest Income Depreciation and Amortisation	(6.33)	(15.21)		
	Operating Profit/(Loss) before changes in Working Capital	3.14	0.02 149.25		
	Adjustment for Working Capital changes Trade Payables				
	Other Current Liabilities	359.73	55.73		
	Provisions	(27.64)	27.64		
	Inventories	3.00	(2.90)		
	Trade Receivables	(365.99)	28		
	Other Current Assets	93 (69.44)	(234.05)		
	Operating Profit/(Loss) after changes in Working Capital	(4.31)	19.45 43.12		
	Less: Taxes Paid		43.12		
	Net Cash Flow from Oprating Activities (A)	3.00			
	# 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(7.31)	43.12		
(B)	Cash flow from Investing Activities				
	Proceeds from long Term Loans and Advances(net of given) Interest Income	(1.48)	(62.64)		
	Deposits	6.3	(02.04)		
	Net Cash Flow from Investing Activities (B)				
	and Town Holli Hivesting Activities (B)	4.85	(62.64)		
(C)	Cash flow from Financing Activities Other Non Current Liabilities				
	Net Cash Flow from Financing Activities (C)	-			
	[1] [2] - [1] - [2] - [				
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(2.46)	(19.51)		
	Cash and Cash Equivalents at the Beginning of the Period	4.52			
	Cash and Cash Equivalents at the Ending of the Period	2.06	8.83		
		4.00	4.52		

(1) The Statement of Cash flows has been prepared under the Indirect method as set out in Ind AS 7 – Statement of Cash flows notified under section 133 of The Companies Act, 2013, read together with paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).

2) The figures for the previous period /year have been regrouped/ reclassified , whenever necessary.

For and on behalf of Board of Directors of

NIRBHAY COLOUGHAND LIMITES (Formerly known es Limited)

Reg.No.:

RAGHVENDRA OPALRAO PUKARNI MANAGO G DECEPOR DIN: 06970323

Date: 13/11/2024 Place: Ahmedabad



B.Com., L.L.B., F.C.A. S. V. SHAH

B.Com., F.C.A.

A. L. THAKKAR

Ahmedabad Office: 603-607, Aarya Epoch, Opp. Passport Seva Kendra, Nr. Vijay Cross Roads, Navrangpura, Ahmedabad-380 009.

M.: 99780 34283, 70160 64684 • Ph.: (079) 48940856 E-mail: info@althakkar.com • Website: www.althakkar.com

### LIMITED REVIEW REPORT

Review Report to the Board of Directors of NIRBHAY COLOUR INDIA LIMITED (Formerly known as Parth Industries Limited)

We have reviewed the accompanying statement of unaudited financial results of NIRBHAY COLOUR INDIA LIMITED (Formerly known as Parth Industries Limited) ("the Company") for the Quarter ended September 30 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid Accounting Standards and other accounting principle generally accepted in India, 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. Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.L.Thakkar & Co. Chartered Accountants Firm's Registration No. 120116W

Sanjiv Shah Partner

Membership No.: 042264

UDIN: 24042264BKABEY4828

Place: Ahmedabad Date: 13.11.2024