

# NIRBHAY COLOURS INDIA LIMITED

(Formerly Known as Parth Industries Limited)

Registered Office Address: 201, Moon Light, Shopping Center, Nr. Maruti Towers,  
Memnagar, Ahmedabad-380052 CIN: L24100GJ1993PLC017863 |

Email: parthindustrieslimited@gmail.com

Contact: 9825021447 | Website: www.parthindustriesltd.com

11<sup>th</sup> February, 2023

To  
The General Manager-Listing  
Corporate Relationship Department  
BSE Limited, Ground Floor,  
P.J. Towers, Dalal Street, Mumbai

Scrip Code: 526349

Sub: - Submission of Un-audited Financial Results for the Quarter and nine months ended 31<sup>st</sup> December, 2022 and others.

Ref.: Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Sir/Madam,

With reference to above subject and in compliance with Regulation 33 and 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., 11<sup>th</sup> February, 2023 at 02:00 p.m. and concluded on 03.30 p.m.: -

1. Considered, adopted and approved Unaudited Financial Results for the quarter and nine months ended on 31<sup>st</sup> December, 2022 along with the Limited Review Report thereon.  
(The copies of the aforesaid Financial Results along with the Limited Review Reports thereon are enclosed herewith.)
2. Appointment of CS Rupal Patel as Secretarial Auditor of the company for the F.Y. 2022-23.  
(Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/ CMD/4/2015 dated 9<sup>th</sup> September, 2015 are attached as Annexure-A.)
3. Reviewed business of the company.

You are requested to kindly take the same on record.

Thanking you,  
Yours faithfully

For Nirbhay Colours India Limited  
(Formerly known as Parth Industries Limited)

  
Raghvendra Kulkarni  
Director  
(DIN: 06970323)

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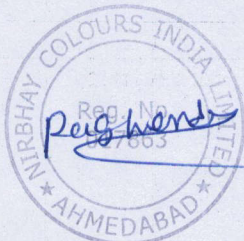
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Annexure-A

Details required as per the Regulations 30 of the Listing Regulations and Circulars issued thereunder are as below:

Sl. No.	Particulars	Details
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment: to Comply with provision of Section 204 the Companies Act, 2013.
2.	Date and Terms of Appointment	10 <sup>th</sup> February, 2023.  CS Rupal Patel, Practicing Company Secretary (Membership No. F6275 and COP No. 3803) as secretarial Auditor of the Company for the F.Y. 2022-23.
3.	Brief profile (In case of Appointment)	
	Name of Auditor	CS Rupal Patel, Practicing Company Secretary (Membership No. F6275 and COP No. 3803)
	Office Address	303, Prasad Tower, Oppo. Jain Derasar Temple, Nehrunagar Char Rasta, Ahmedabad-380015.
	Email ID	roopalcs2001p@gmail.com
	About Auditor	CS Rupal Patel is a Peer Reviewed Practicing Company Secretary and a Fellow Member of the Institute of Company Secretaries of India (ICSI). She is working since more than 21 (Twenty-One) Years in the field of various Corporate Laws. His core area of working are The Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Foreign Exchange Management Act, 1999, The Goods & Service Tax, 2017 etc.
	Disclosure of relationships between directors (in case of Appointment of a director)	Not Applicable.



## NIRBHAY COLOUR INDIA LIMITED

(Formerly known as "Parth Industries Limited")

CIN : L91110GJ1993PLC017863

304, Chanakya Building, Behind Sales India, Off Ashram Road, Navrangpura, Ahmedabad - 380 009

PART - I

Financial results by company

(' in Lakhs)

### Statement of Standalone Unaudited Results for the Quarter and nine months Ended 31-12-2022

S/N	Particulars	Quarter Ended			Nine Months Ended		Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous year ended
		(31/12/2022) (Unaudited)	(30/09/2022) (Unaudited)	(31/12/2021) (Unaudited)	(31/12/2022) (Unaudited)	(31/12/2021) (Unaudited)	(31/03/2022) (Audited)
1	Revenue from Operation	0.00	0.00	0.00	0.00	0.00	0.00
	Other income	5.55	3.02	2.97	11.56	11.76	16.26
	<b>Total Revenue (I + II)</b>	<b>5.55</b>	<b>3.02</b>	<b>2.97</b>	<b>11.56</b>	<b>11.76</b>	<b>16.26</b>
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.45	0.45	0.45	1.35	6.98	1.73
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.02
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.03
	(g) Other expenses	0.80	0.08	0.02	4.25	3.21	39.47
	<b>Total expenses</b>	<b>1.25</b>	<b>0.53</b>	<b>0.47</b>	<b>5.60</b>	<b>10.19</b>	<b>41.25</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b>	<b>4.30</b>	<b>2.49</b>	<b>2.50</b>	<b>5.96</b>	<b>1.57</b>	<b>(24.99)</b>
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) before extraordinary items and tax (V - VI)</b>	<b>4.30</b>	<b>2.49</b>	<b>2.50</b>	<b>5.96</b>	<b>1.57</b>	<b>(24.99)</b>
6	Tax expense - Provision for taxation						
	Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00	2.50
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Net Profit / (Loss) for the period</b>	<b>4.30</b>	<b>2.49</b>	<b>2.50</b>	<b>5.96</b>	<b>1.57</b>	<b>(27.49)</b>
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>4.30</b>	<b>2.49</b>	<b>2.50</b>	<b>5.96</b>	<b>1.57</b>	<b>(27.49)</b>
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	335.00	335.00	335.00	335.00	335.00	335.00
11	Earnings per equity share:						
	(1) Basic	0.01	0.01	0.01	0.02	0.00	(0.08)
	(2) Diluted	0.01	0.01	0.01	0.02	0.00	(0.08)

#### NOTES:

- 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 11th February, 2023. The statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2022 and have expressed an unqualified audit opinion.
- The figures for the previous period/year have been regrouped /reclassified, wherever necessary.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act,
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.
- During the Quarter End 31st December, 2022, No Complaints was received and attended.

Date: 11/02/2023  
Place: Ahmedabad

  
 For, Nirbhay Colour India Limited  
 Reg. No. 1993PLC017863  
 Raghendra Kulkarni (Director)  
 DIN: 06970323



**A. L. Thakkar & Co.**  
Chartered Accountants

**A. L. THAKKAR**  
B.Com., L.L.B., F.C.A.

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

**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 December 31, 2022 ("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 :23042264BGWEAF1872

Place of signature: Ahmedabad  
Date: 11-02-2023

