

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

TO,
The Dy. Gen Manager
Corporate Relationship Dept.
BSE Limited
P. J. Tower, Dalal Street,
Mumbai- 400 001

Date: 12.08.2024

Scrip Code: 526349

Dear Sir,

Sub: Outcome of Board Meeting of the Company held on August 12, 2024

In terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company has at its meeting held on Monday, August 12, 2024, inter-alia, considered and approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2024.

The said Unaudited Financial Results along with Limited Review Report of the Statutory Auditors thereon are enclosed herewith in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 06:00 p.m. and concluded at 6.40 p.m.

Kindly take the above on record.

Thanking you,

For, Nirbhay Colours India Limited

Raghendra

Raghendra Kulkarni
Managing Director
DIN: 06970323



NIRBHAY COLOURS INDIA LIMITED

(Formerly known as "Parth Industries Limited")

CIN : L91110GJ1993PLC017863

Office No. # 304, Chanakya Building, Behind Sales India, Off Ashram Road, Navrangpura, Ahmedabad - 380 015

Statement of UnAudited Financial Results for the Quarter Ended 30-06-2024

SR NO	PARTICULARS	(Rs. Lakhs)			
		Quarter Ended			Year Ended
		30-06-2024 (Unaudited)	31-03-2024 (Audited)	30-06-2023 (Unaudited)	31-03-2024 (Audited)
1	Income				
	Revenue from operations - Job Charges	4.99	176.62	0.00	176.62
	Other income	3.15	4.67	3.11	15.21
	Total income	8.13	181.30	3.11	191.84
2	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	448.16	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(448.16)	-	-	-
(d)	Employee benefit expense	0.45	0.45	0.45	1.80
(e)	Finance costs	0.00	0.00	0.00	0.00
(f)	Depreciation, depletion and amortisation expense	0.00	0.02	0.00	0.02
(f)	Other Expenses	4.28	17.98	7.38	25.57
	Total expenses	4.74	18.45	7.83	27.39
3	Total profit before exceptional items and tax	3.39	162.85	(4.72)	164.44
4	Exceptional items	-	-	-	-
5	Total profit before tax	3.39	162.85	(4.72)	164.44
7	Tax expense				
	Current tax	1.00	42.60	-	42.60
	Deferred tax	-	-	-	-
	Less : Earlier Tax	-	0.04	-	0.04
	Total tax expenses	1.00	42.64	-	42.64
	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-
8	Net Profit Loss for the period from continuing operations	2.39	120.20	(4.72)	121.80
	Profit (loss) from discontinued operations before tax	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-
	Net profit (loss) from discontinued operation after tax	-	-	-	-
	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-
9	Total profit (loss) for period	2.39	120.20	(4.72)	121.80
	Other comprehensive income net of taxes	-	-	-	-
10	Total Comprehensive Income for the period	-	-	-	-
11	Total profit or loss, attributable to	-	-	-	-
	Profit or loss, attributable to owners of parent	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-
12	Total Comprehensive income for the period attributable to	2.39	120.20	(4.72)	121.80
	Comprehensive income for the period attributable to owners of parent	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-
13	Details of equity share capital				
	Paid-up equity share capital	335.00	335.00	335.00	335.00
	Face value of equity share capital	10.00	10.00	10.00	10.00
14	Details of debt securities				
	Paid-up debt capital	-	-	-	-
	Face value of debt securities	-	-	-	-
15	Earnings per share	0.07	3.59	(0.14)	3.64
	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	0.07	3.59	(0.14)	3.64
	Diluted earnings (loss) per share from continuing operations	0.07	3.59	(0.14)	3.64

Notes:

- The above results were reviewed by Audit Committee and taken on record by the Board of Directors at its meeting held on 12th August, 2024
- The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the
- 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.
- The figures of the quarter ended 30 JUNE 2024 are the balancing figures between Audited Figures in respect of the Full Financial year and the published year to date figures up to quarter June 30, 2024.
- During the quarter ended 30 June, 2024, 0 complaints was received and attended.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- The financial results for the quarter ended 30 June 2023 was reviewed by the predecessor auditor and they have issued unmodified conclusion
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- The financial results for the quarter ended 30 June 2023 was reviewed by the predecessor auditor and they have issued unmodified conclusion on the same.

Date: 12/08/2024

Place: Ahmedabad

For and on behalf of the Board of Directors

Nirbhay Colours India Limited


REG. NO. 1993
Nirbhay Colours India Limited (Director)
DIN: 03551470



A. L. Thakkar & Co.
Chartered Accountants

Ahmedabad Office :

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

A. L. THAKKAR
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LIMITED REVIEW REPORT

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

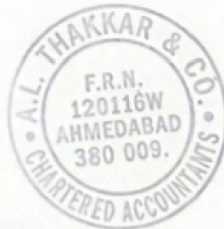
We have reviewed the accompanying statement of unaudited financial results of NIRBHAY COLOUR INDIA LIMITED (Formerly known as Parth Industries Limited) ("the Company") for the Quarter ended June 30 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the 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 : 24042264BKAAVJ5461



Place : Ahmedabad
Date : 12.08.2024