

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: 11/02/2025

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 11th February, 2025 and submission of Un-audited Financial Results of the Company for the Quarter and Nine Months ended on 31st December, 2024.

With reference to our previous communications through letter dated 03rd February, 2025 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 4:30 p.m. today and has inter alia considered the following:

1. 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 Quarter and Nine Months ended on 31st December, 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.
2. Appointment Ms. Monika Magroliya, as Internal Auditor for FY 2024-25, the brief information as required under Regulation 30 of SEBI (LODR) regulations, 2015 for the said matter is attached as "Annexure- A".
3. Appointment of Ms. Shilpa Shah (Practicing Company Secretary), as Secretarial Auditor for FY 2024-25, The brief information as required under Regulation 30 of SEBI (LODR) regulations, 2015 for the said matter is attached as "Annexure- B".

The meeting of the Board of Directors concluded at 5.20 p.m.

p.m. You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

For, Nirbhay Colours India Limited

Raghvendra Gopalrao Kulkarni
Chairman & Managing Director
DIN: 06970323



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Annexure -A

BRIEF PROFILE OF MS. MONIKA MAGROLIYA AS INTERNAL AUDITOR

Sr. No.	Particulars	Information
1	Name of Internal Auditor	Ms. Monika Magroliya
2	Reason for change viz. appointment, resignation removal, death or otherwise	Appointment of Internal Auditor for FY 2024- 25.
3	Date of Appointment	February 11, 2025
4	Term of Appointment	Ms. Monika Magroliya, Ahmedabad being the Internal Auditors are appointed by the Board of Directors of the Company, to conduct the Internal Audit of the records of the Company for the financial year ending 31 st March 2025.
5	Brief Profile (in case of appointment)	Ms. Monika Magroliya has over three years of experience in the field of accounting and company management. With her strong expertise, she has consistently demonstrated the ability to manage financial operations effectively and contribute to the strategic direction of the company. Her innovative ideas and forward-thinking approach have the potential to drive significant improvements and further the company's success. By leveraging her knowledge and vision, she is well-positioned to contribute to the continued growth and development of the organization.
6	Disclosure of relationships between directors (in case of appointment of a director)	NA

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Annexure -B

BRIEF PROFILE OF MS. SHILPA SHAH AS SECRETARIAL AUDITOR

Sr. No.	Particulars	Information
1	Name of Secretarial Auditor	Ms. Shilpa Shah
2	Reason for change viz. appointment, resignation removal, death or otherwise	Appointment of Secretarial Auditor for FY 2024- 25.
3	Date of Appointment	February 11, 2025
4	Term of Appointment	Ms. Shilpa Shah, Practicing Company Secretary (COP No: 27483) as the Secretarial Auditor of the Company to conduct the secretarial audit of the of the Company for the financial year ending 31 st March, 2025.
5	Brief Profile (in case of appointment)	Ms. Shilpa Shah, Practicing Company Secretary is registered with the Institute of Company Secretaries of India. Ms. Shilpa Shah, having Certificate of Practice Number 27483 has rich and varied experience in Corporate Law matters. She is based at Ahmedabad. The core competency of her lies under the Companies Act, 2013, SEBI Regulations, FEMA, NBFC and other allied Corporate Laws.
6	Disclosure of relationships between directors (in case of appointment of a director)	NA

NIRBHAY COLOURS INDIA LIMITED

(CIN:L91110GJ1993PLC017863)

(Reg.Office Address: 61/201, 02nd Floor, Prerak Apartment Near Wagh Bakri Tea Depot, Gujarat College Road, Ahmedabad-380006)

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2024

(Rs. In Lakhs Except EPS and Face Value of Share)

	Particulars	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	146.45	86.28	0.00	237.71	0.00	176.62
II	Other Income	2.35	3.18	6.21	8.67	10.54	15.21
III	Total Revenue (I+II)	148.79	89.46	6.21	246.38	10.54	191.84
IV	Expenses						
	Cost of material consumed	35.66	0.00	0.00	483.82	0.00	0.00
	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	110.31	82.17	0.00	(255.69)	0.00	0.00
	Employee benefits expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Finance Costs	0.45	0.45	0.45	1.35	1.35	1.80
	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.02
	Total Expenses	147.60	83.38	0.45	235.71	8.99	27.39
V	Profit before exceptional and extraordinary items and tax (III-IV)	1.19	6.08	-	10.67	1.54	164.44
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	1.19	6.08	5.76	10.67	1.54	164.44
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII-VIII)	1.19	6.08	5.76	10.67	1.54	164.44
X	Tax Expenses						
	1) Current tax	0.00	2.00	0.00	3.00	0.00	42.60
	2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.04
	3) Short / (Excess) Provision of Income Tax of Previous Years	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	1.19	4.08	5.76	7.67	1.54	121.80
XII	Profit / (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Net Profit / (Loss) for the period (XI+XIV)	1.19	4.08	5.76	7.67	1.54	121.80
XVI	Other Comprehensive income	1.19	4.08	5.76	7.67	1.54	121.80
	A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	1.19	4.08	5.76	7.67	1.54	121.80
XVIII	Paid up Equity Share Capital (Face Value Rs.10/- each)	335.00	335.00	335.00	335.00	335.00	335.00
XIX	Other Equity excluding Revaluation Reserve	0.00	0.00	0.00	0.00	0.00	0.00
XX	Earning per share						
	1) Basic	0.04	0.12	0.02	0.23	0.19	3.64
	2) Diluted	0.04	0.12	0.02	0.23	0.19	3.64

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, 2025. The statutory auditors have carried out review of the results for the quarter ended December 31, 2024 and have expressed an unqualified audit opinion.
- 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.
- 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 for the previous period/year have been regrouped /reclassified, wherever necessary.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- The Company is operating in single segment, so above results are for single segment only.

DATE: 11/02/2025
Place : AhmedabadFor and on behalf of Board of Directors of
NIRBHAY COLOURS INDIA LIMITES
(Formerly known as Parth Industries Limited)RAGHUVENDRA GOPALRAO KULKARNI
MANAGING DIRECTOR
DIN: 06970323



A. L. Thakkar & Co.
Chartered Accountants

A. L. THAKKAR
B.Com., I.I.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
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E-mail : info@alshakkar.com • Website : www.alshakkar.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 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 : 25042264BMJGAC8747

Place : Ahmedabad
Date : 11.02.2025