

# 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](http://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 - 400001

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

Dear Sir/Madam,

**Sub.: - Integrated Filing (Financial) for the quarter and nine-months ended 31<sup>st</sup> December 2024.**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-21C\NP120241185 dated 31<sup>st</sup> December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025102 dated 2<sup>nd</sup> January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December 2024.

This information is also being hosted on the Company's website at [www.nirbhaycolours.com](http://www.nirbhaycolours.com)

You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

For, Nirbhay Colours India Limited



Raghvendra Gopal Rao Kulkarni  
Chairman & Managing Director  
DIN: 06970323



## 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	September 30, 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	<b>Total Revenue (I+II)</b>	<b>148.79</b>	<b>89.46</b>	<b>6.21</b>	<b>246.38</b>	<b>10.54</b>	<b>191.84</b>
IV	<b>Expenses</b>						
	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	0.45	0.45	0.45	1.35	1.35	1.80
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00	0.02
	Other Expenses	1.19	0.76	0.00	6.23	7.64	25.57
	<b>Total Expenses</b>	<b>147.60</b>	<b>83.38</b>	<b>0.45</b>	<b>235.71</b>	<b>8.99</b>	<b>27.39</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>1.19</b>	<b>6.08</b>	<b>-</b>	<b>10.67</b>	<b>1.54</b>	<b>164.44</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>1.19</b>	<b>6.08</b>	<b>5.76</b>	<b>10.67</b>	<b>1.54</b>	<b>164.44</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit before tax (VII-VIII)</b>	<b>1.19</b>	<b>6.08</b>	<b>5.76</b>	<b>10.67</b>	<b>1.54</b>	<b>164.44</b>
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	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>1.19</b>	<b>4.08</b>	<b>5.76</b>	<b>7.67</b>	<b>1.54</b>	<b>121.80</b>
XII	<b>Profit / (Loss) from discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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	<b>Net Profit / (Loss) for the period (XI+XIV)</b>	<b>1.19</b>	<b>4.08</b>	<b>5.76</b>	<b>7.67</b>	<b>1.54</b>	<b>121.80</b>
XVI	<b>Other Comprehensive income</b>	<b>1.19</b>	<b>4.08</b>	<b>5.76</b>	<b>7.67</b>	<b>1.54</b>	<b>121.80</b>
	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	<b>Total Comprehensive Income</b>	<b>1.19</b>	<b>4.08</b>	<b>5.76</b>	<b>7.67</b>	<b>1.54</b>	<b>121.80</b>
XVIII	<b>Paid up Equity Share Capital (Face Value Rs.10/- each)</b>	<b>335.00</b>	<b>335.00</b>	<b>335.00</b>	<b>335.00</b>	<b>335.00</b>	<b>335.00</b>
XIX	<b>Other Equity excluding Revaluation Reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XX	<b>Earning per share</b>						
	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.



For and on behalf of Board of Directors of  
NIRBHAY COLOURS INDIA LIMITED  
Formerly known as Parth Industries Limited)

*Raghvendra*  
RAGHVENDRA GOPALRAO KULKARNI  
MANAGING DIRECTOR  
DIN: 06970323

DATE: 11/02/2025  
Place : Ahmedabad





**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 :**

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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 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

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable, No default**

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable**