

### September 08, 2025

To,
National Stock Exchange of India Limited
Exchange plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai – 400051.
SYMBOL: PRAMARA

Dear Sir / Ma'am,

Sub.: Annual Report - 2025 & Notice of 19th Annual General Meeting.

With reference to the captioned subject, we inform that 19th Annual General Meeting of the Company shall be held on Tuesday, September 30, 2025 at 12:30 p.m. through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"), in accordance with the applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

Pursuant to regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Annual Report for the FY 2024-25 and Notice of 19th AGM. The said reports are being sent to the shareholders through e-mail and have been uploaded on the "investor relations" section of the website of the Company www.pramara.com

The "cut-off date" for determining eligibility of shareholders for remote e-voting/e-voting at AGM and for attending AGM is fixed as Tuesday, September 23, 2025. The remote e-voting period shall commence from Saturday, September 27, 2025 at 9.00 a.m. and will end on Monday, September 29, 2025 at 5.00 p.m. The detailed instruction with regard to the remote e-voting/e-voting at AGM and procedure for attending AGM is provided in the notice of AGM which are being sent to shareholders and submitted to stock exchanges.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Pramara Promotions Limited

Rohit Lamba Managing Director DIN: 01796007















### One of India's leading

### **PROMOTIONAL MARKETING**

agencies serving world-renowned brands



# Executive **Summary**

Founded in 1996, Pramara Promotions Limited has grown from a pioneering Indian venture into a globally recognized OEM partner and Promotions powerhouse. We serve some of the world's largest consumer brands delivering 360° promotional product solutions and toys with innovation, compliance, and speed.

With a presence across India, Hong Kong, and the USA, We are focused on high-margin OEM manufacturing, pioneering sustainable materials, leveraging digital innovation.Our Company is Listed on the NSE Emerge platform,



### Mission

To become the global leader in promotional solutions, redefining consumer-brand interactions through innovation, sustainability, and excellence.

### Vision

To deliver unparalleled value by exceeding client expectations, investing in technology, and fostering a culture of innovation.





### **A SNAPSHOT**

25+
years of experience

INDIA FACTORY PRODUCES MORE THAN

150 million

PRODUCTS EVERY YEAR

APPROVED
VENDORS
WORLDWIDE

PRODUCTION OUTPUT:

250,000 - 400,000

PRODUCTS PER DAY, ACROSS CATEGORIES

200+ Clients Worldwide

# Our Offerings



Toy Manufacturing



OEM



Consumer Promotions



Trade Promotions



Corporate Gifting



Loyalty & Rewards



Cross Promotions



POSM



Sweepstakes



Sourcing





Customised **OEM Solutions** 

- Custom Product Development: Tailoring products to client specifications.
- Manufacturing Expertise: Utilizing advanced facilities for precision and efficiency.
- Branding Flexibility: Offering white-labeling or cobranding options.
- Quality Assurance: Ensuring product consistency with strict quality control.
- o **Scalable Production:** Adapting production capacity to client demand.
- o Value-added Services: Providing packaging, labeling, and kitting.
- Regulatory Compliance: Meeting industry safety, quality, and environmental standards.





# The Power of Licensing

pramara

Increasing brand visibility and consumer engagement through Licensed Promotions.
 Leveraging the association with popular Licensed

 Generating excitement and buzz around products through Licensed tie-ins.

Properties to attract and retain customers.





















NI9COM 18

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# Dynamic **Product Categories**

pramara

### **Consumer Goods Household Products Packaging Solutions Facility Equipment** o Bottles and containers for Garbage bins, Recycling Safe and engaging plastic Storage bins, organizers, toys and games. beverages, personal care, and modular systems. bins. Personal care items like and household products. o Food-grade kitchenware, o Pallets, Crates, Shelving utensils, and containers. combs and brushes. o Caps, closures, and systems. Lockers and cabinets. Stationery items including tamper-proof packaging Cleaning tools such as solutions. buckets, brooms, and rulers, pen cases, and brushes. organizers.

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# Dynamic Product Categories

Medical & Healthcare Products	Sports & Leisure Items	Eco-Friendly Products
Secure pharmaceutical packaging	<ul> <li>Plastic parts for sports gear and recreational equipment.</li> <li>Fitness accessories like water bottles and exercise tools.</li> </ul>	<ul> <li>Biodegradable items using PLA and PHA materials.</li> <li>Recycled plastic goods to promote sustainability.</li> <li>Reusable containers to reduce single-use waste.</li> </ul>









# **High-Precision Manufacturing** for a Global Market

- Located in Daman, west of India, the manufacturing facility is certified by various fortune 500 companies.
- Spread over 100,000 sq. feet, the manufacturing facility produces more than 150 million\* products every year, with an optimum capacity to churn out 250,000 to 400,000 products per day.
- Audit Qualified for Burger King, Kellogg's, Mondelez, Hershey's, Nestle, P&G, Reckitt Benckiser.

- Expertise in producing ABS, HIPS, PP, TPE, TPR, PVC,
   POM, Nylon, PC, PES, PET, HDPE and LDPE products.
- Factory Certifications & Standards include:
   ISO 9001:2015, ISO 14001:2015, ISO 45001:2018,
   ISO Class 8, HACCP, Sedex-SMETA 4-Pillar, GMP, EPR, BIS-IS9873, C-TPAT GSV.

\* Figures mentioned are a holistic view of products manufactured across multiple categories.









# Factory Certifications & Standards



# Factory **Equipment & Services**

- Injection Molding machines with robotic arms
- Blow Molding machines
- Multi-coloured Pad Printing machines
- Ultrasonic Welding machines
- Flow Pack machines
- In-house Spray-Printing facility
- Clean Room Packing facility
- In-house **Testing Laboratory**

### **In-House Printing Technologies:**









Spray Painting & Coating

( Hot Foil Stamping









### **Production** Unit



# **Tooling**

### **Major Machines & Equipment**

- o CAD/CAM
- o VMC
- o CNC EDM
- o EDM
- o CMM

**≪**pramara

- Wire Cut
- o EDM Drill
- Cranes
- RENISHAW PH20





# Clean Room Assembly

• 2 dust-free Clean rooms equipped with air-shower curtains. Seating capacity: 200 per room.



# Flow Wrap, Shrink Wrap, Sealing

50 BAND SEALER MACHINES

Output capacity: 300k -500k pcs. per day.

SHRINK WRAP MACHINES

Output capacity: 250k -400k pcs. per day.

FLOW WRAP MACHINES

Output capacity: 350k -550k pcs. per day.







# **Ultra Violet** and **Metal Detector**



# Testing Lab

**Advanced plastic testing** to ensure **product durability**, **quality**, and **compliance** with industry standards.

- Dimensional Checks
- Aesthetic Checks
- Drop Test
- Compression Test
- Tensile Strength Test
- Barrier Property Testing
- o Gas Permeability Test
- o Water Vapor Transmission Rate (WVTR) Test
- Environmental Stress Cracking Tester
- Accelerated Aging Chamber

### TOY TESTING EQUIPMENT

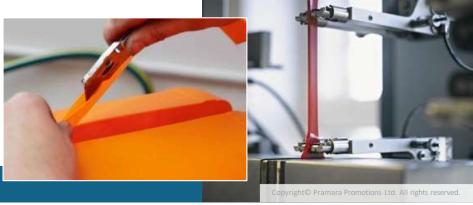
# COMPLIANT WITH ASTM & EU-71

TOY STANDARDS

- Leak and Seal Integrity Testing
- Differential scanning calorimetry (DSC)
- Durometer hardness
- o Flexural modulus
- Scratch resistance
- Rheology
- Thermal testing
- Thickness testing
- > Friction testing





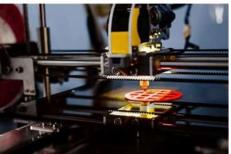




### **R&D Focus** - Plastics Innovation

- Recycled Plastics: Researching and using higher percentages of recycled materials to promote sustainability.
- o **Biodegradable Materials:** Developing eco-friendly alternatives such as PLA, PBAT, and PHA for product manufacturing.
- Polymer Processing Advancements: Enhancing injection molding, IBM, and EBM techniques for precision and energy efficiency.
- Durability and Compliance Testing: Ensuring all products meet global standards like EN71 and ASTM for safety and reliability.
- Recycling Integration: Innovating processes for closed-loop systems using post-consumer and industrial plastic waste.
- o **Additive Masterbatch Innovations:** Creating biodegradable masterbatches and additives for enhanced product functionality and sustainability.
- Precision Product Prototyping: Utilizing advanced 3D prototyping for faster and more accurate design iterations.









# In-house Creative Team Sparks Innovation

- The creative team of sketch, graphic, and product designers are well **experienced in working on global brands**.
- o **From concept sketches to prototypes**, the team drives ideas to market with precision.
- Leveraging user behavior and psychology, the team ensures user-centric experiences.
- o **Custom prototyping and testing** ensure early feedback on designs.
- In-house 3D printers speed up prototyping and refine final designs.









# **Quality** Proficiency

- o **Stringent processes** to ensure suggested ideas meet all quality compliance.
- All facilities follow International Social Compliance Norms.
- Collaboration with only certified factories to match global standards.
- Quality personnel are stationed at manufacturing bases to ensure products meet agreed specifications and quality standards.
- Packaging specialists create various options to safeguard shipments and prevent damage during transit.
- Transit trials are carried out to zero-in on the most suitable solution for packaging.
- Clean Room Packing facilities to ensure that there is no contamination in the assembling and packing process.
- Manufacturing, printing and assembling are all done in-house to ensure quality and consistency.





# Storage

Finished goods storage capacity:

10 X 40HQ CONTAINERS / 700 CBM





# Pramara's Global Sourcing Expertise

Harnessing a worldwide network, Pramara adeptly sources anything **from raw materials to finished goods**. Our global reach extends from remote corners to bustling markets, ensuring **access to a diverse array of products**.

- Extensive Supplier Network: Broad access to diverse products across industries.
- Market Insight: Aligning products with market demands and trends.
- Customised Solutions: Tailored sourcing for specific needs, budgets, and timelines.
- Quality Assurance: Ensuring products meet and exceed industry standards.
- Cost Optimisation: Reducing costs via supplier evaluation and negotiation.
- o **Sustainability:** Promoting ethical, eco-friendly sourcing practices.
- o **Agility:** Adapting swiftly to changes, risks, and opportunities.

### Milestones

1996

#### **A Vision Takes Root**

Founded as Pramara, initiating a journey of innovation and excellence in creating value-driven solutions for diverse industries.

2002 🚄

### Expanding Global Reach

Established a strategic sourcing office in Hong Kong, marking the beginning of a robust international presence and partnerships.

2005 🚄

### **Crossing Borders**

Commenced exports to key international markets, positioning Pramara as a trusted global supplier of highquality products. 2016 🚄

### Building Manufacturing Excellence

Launched advanced manufacturing operations in Daman, India, integrating cutting-edge technology and sustainable practices to support large-scale production for global clients.

#### Pioneering International Collaborations

Setup USA operations and established OEM partnerships with major fortune 500 clients.

### A Landmark Year Listed on NSE:

Achieved a pivotal milestone by becoming a publicly listed company, reinforcing our leadership and transparency.

Bagged Global Burger King Account: Secured a prestigious global partnership to supply high-quality, customized solutions across Burger King's markets.



### Awards and Accolades

- o Listed among India's Top 5 Most Promising Creative Agencies.
- o Awarded by Abbot as **Trustworthy and Valuable Supplier**.
- o Endowed with a **Certificate of Appreciation by Unilever**.
- o Partnered as a regional supplier for GSK and Kellogg's in Asia-Pacific.
- Approved by Kellogg Company as a Level 3 Certified Regional Premium Supplier for KAMEA region.
- o Became one of the leading global suppliers for Mondelez.
- Received an award by Organisation of Pharmaceutical Producers of India (OPPI) for trade activation and gifting for the ShubhLabh Wholesale Engagement Program.
- Certificate of Appreciation for On-time Delivery of products from Procter & Gamble.
- Awarded Best Quality Supplier for consistently delivering highquality products to Reckitt Benckiser.





# **Key Stakeholders**

### Chairman & Managing Director



Mr. Rohit Lamba

Mr. Rohit Lamba, founder of Pramara Promotions (est. 1996), is a **seasoned leader with over 25 years in Promotional Marketing**. Known for his strategic acumen and agile entrepreneurship, he has driven the company's growth through **innovation**, **process optimization**, and **cost-effective supply chains**.

Under his leadership, Pramara has gained notable market recognition and **built long-standing client partnerships across diverse industries**. His reputation for integrity, quality, and consumer-centric thinking continues to attract clients seeking high-value, reliable promotional solutions.

A charismatic and visionary leader, Mr. Lamba consistently fosters a culture of continuous improvement, guiding Pramara toward sustained innovation, operational excellence, and global expansion.

His ability to anticipate market needs and adapt quickly **has positioned Pramara at the forefront of the industry**. By cultivating a strong network of industry leaders and nurturing internal talent, he **ensures the organization remains competitive, forward-looking**, and committed to delivering exceptional customer experiences.



# Key **Stakeholders**



### **Sheetal Lamba: Whole-Time Director & CFO**

A seasoned financial expert, Sheetal Lamba brings over 20 years of experience in financial strategy, risk management, and operational leadership. Known for driving profitability through robust financial controls and strategic planning, she excels in optimizing business performance. Focused on sustainable growth, she is pivotal in aligning financial goals with long-term business objectives.



### **Sanket Lamba: Non-Executive Director**

Sanket Lamba brings a wealth of experience to the board with his expertise on Corporate Governance. With a career spanning more that 30 years, he has been a stalwart advocate for ethical business practices, transparency, and regulatory compliance. Sanket Lamba has a proven track record of shaping and implementing robust corporate governance frameworks, ensuring alignment with industry best practices and legal requirements. He plays a pivotal role in guiding the board's discussions on governance matters, risk management, and stakeholder relations.









www.pramara.com

INDIA

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#### **CORPORATE INFORMATION**

### **BOARD OF DIRECTORS**

### **ROHIT NANDKISHORE LAMBA**

(Chairman and Managing Director)

#### SHEETAL ROHIT LAMBA

(Whole-time Director and

Chief Financial Officer)

### SANKET LAMBA

(Non-Executive Director)

#### ADITYA VIKRAMBHAI PATEL

(Independent Director)

#### UTSAV SUMANTKUMAR BHAVSAR

(Independent Director)

### **CHIEF FINANCIAL OFFICER**

#### SHEETAL ROHIT LAMBA

### **COMPANY SECRETARY**

#### VANITA SURESH PEDNEKAR

### STATUTORY AUDITORS

M/s Satya Prakash Natani & Co. Chartered Accountants Firm Registration No. 115438W

Office No. 505, 5<sup>th</sup> Floor Goyal Trade Center, Sona Cinema, Shantivan Complex Colony, Borivali (E) Mumbai-400066

### SECRETARIAL AUDITORS

### M/s. Prachi Bansal and Associates

Practising Company Secretaries House No- 837, Sector 28, Faridabad, 121008

### **INTERNAL AUDITORS**

### M/s. A.D. Sheth & Associates

Chartered Accountants 702 & 703, B-Wing, Aaradhya Square, Naidu Colony, Pantnagar, Ghatkopar East, Mumbai – 400075

### **REGISTERED OFFICE**

#### PRAMARA PROMOTIONS LIMITED

A 208 Boomerang Equity Business Park CTS No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India

**CIN:** U51909MH2006PLC164247

Website: <a href="www.pramara.com">www.pramara.com</a>
Email: <a href="mailto:investor@pramara.com">investor@pramara.com</a>

### REGISTRAR & SHARE TRANSFER AGENT

#### **Bigshare Services Private Limited**

S6-2, 6<sup>th</sup> Floor, Pinnacle Business Park, Next to Ahura Centre,

Mahakali Caves Road, Andheri (East), Mumbai, Maharashtra,400093

**E-mail id:** info@bigshareonline.com

**Tel. No:** 022- 62628200

### **NOTICE**

NOTICE is hereby given that 19<sup>th</sup> Annual General Meeting of the Members of **Pramara Promotions Limited** will be held on Tuesday, September 30, 2025 at 12:30 p.m. through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM") to transact the following business the venue of the meeting shall be deemed to be the Registered Office of the Company at A 208 Boomerang Equity Bussi Park CTS No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India.

### **ORDINARY BUSINESS:**

- 1. To receive, consider and adopt
  - a. the Audited Financial Statements of the Company for the financial year ended March 31, 2025, together with the Reports of the Board of Directors and the Auditors thereon.
  - b. the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2025, together with the Report of the Auditors thereon.
- 2. To consider re-appointment of Mr. Sanket Lamba (DIN: 09744427), who retires by rotation and being eligible, offers himself for re-appointment.

**Explanation:** Based on the terms of appointment, Executive Directors and Non-Executive Directors (other than Independent Directors) are subject to retirement by rotation. Mr. Sanket Lamba, Director who has been on the Board of the Company and whose office is liable to retire at this AGM, being eligible, seeks re-appointment. Based on the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends his re-appointment.

Therefore, the Members are requested to consider and, if thought fit, to pass the following resolution as **an Ordinary Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Sanket Lamba (DIN: 09744427), who retires by rotation, be and is hereby re-appointed as a Director."

#### SPECIAL BUSINESS:

3. To consider and if thought fit, approve the appointment of M/s. Prachi Bansal & Associates, Practising Company Secretaries as Secretarial Auditors of the Company for term of five (5) consecutive years and to pass with or without modification(s), the following resolution as an **Ordinary Resolution**.

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with rules framed thereunder and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force), and in accordance with the recommendation of the Board of Directors of the Company, M/s. Prachi Bansal & Associates, Practising Company Secretaries be appointed as the Secretarial Auditors of the Company for a term of five (5) consecutive years, to conduct the Secretarial Audit of five consecutive financial years from 2025-26 to 2029-30 on such remuneration and reimbursement of out of pocket expenses for the purpose of audit as may be approved by the Audit Committee/Board of Directors of the Company.

**RESOLVED FURTHER THAT** approval of the members be and is hereby accorded to the Board to avail or obtain from the Secretarial Auditor, such other services or certificates, reports, or opinions which the Secretarial Auditors may be eligible to provide or issue under the applicable laws, at a remuneration to be determined by the Audit committee/ Board of Directors of the Company.

**RESOLVED FURTHER THAT** the Board of Directors be and are hereby authorised to take all actions and do all such deeds, matters and things, as may be necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in this regard."

Regd. Office:

Pramara Promotions Limited CIN: U51909MH2006PLC164247 A 208 Boomerang Equity Bussi Park CTS No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India By Order of the Board of Directors For Pramara Promotions Limited Sd/-Rohit Nandkishore Lamba Managing Director DIN: 01796007

Mumbai, September 05, 2025

### **NOTES:**

- 1. The Government of India, Ministry of Corporate Affairs has allowed conducting Annual General Meeting through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) and dispended the personal presence of the members at the meeting. Accordingly, the Ministry of Corporate Affairs issued Circular No. 14/2020 dated April 8, 2020, Circular No. 17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 5, 2020 and Circular No. 02/2021 dated January 13, 2021 and Circular No. 21/2021 dated December 14, 2021 and 02/2022 dated May 5, 2022, 10/2022 dated December 28, 2022 and latest being 09/2023 dated September 25, 2023 and 9/2024 dated September 19, 2024 ("MCA Circulars") and Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 and Circular No. SEBI/HO/DDHS/P/CIR/2022/0063 dated May 13, 2022, SEBI/HO/CRD/PoD-2/P/CIR/2023/4 dated January 5, 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and Circular No. SEBI/HO/CFD/CFD-PoD2/P/CIR/2024/133 dated October 3, 2024 issued by the Securities Exchange Board of India ("SEBI Circular") prescribing the procedures and manner of conducting the Annual General Meeting through VC/OVAM. In terms of the said circulars, the 19th Annual General Meeting (AGM) of the members will be held through VC/OAVM. Hence, members can attend and participate in the AGM through VC/OAVM only. The detailed procedure for participation in the meeting through VC/OAVM is as per notes.
- 2. In line with the aforesaid MCA Circulars and SEBI Circular, the Notice of AGM along with Annual Report 2024-25 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Member may note that Notice and Annual Report 2024-25 has been uploaded on the website of the Company at <a href="https://www.pramara.com">www.pramara.com</a>. The Notice can also be accessed from the websites of the Stock Exchange i.e., NSE Limited at <a href="https://www.nseindia.com">www.nseindia.com</a> and the AGM Notice is also available on the website of CDSL (agency for providing the Remote e-Voting facility) i.e., <a href="https://www.evotingindia.com">www.evotingindia.com</a>.
- 3. Pursuant to the aforesaid MCA circulars, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting.
- 4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
- 5. Information regarding appointment / re-appointment of directors as per SEBI Regulations and Secretarial Standards is annexed hereto.

- 6. Shareholders seeking any information with regard to accounts are requested to write to the Company at least 7 days before the meeting so as to enable the management to keep the information ready.
- 7. Members holding the shares in physical mode are requested to notify immediately the change of their address and bank particulars to the R & T Agent of the Company. In case shares held in dematerialized form, the information regarding change of address and bank particulars should be given to their respective Depository Participant.
- 8. In terms of Section 72 of the Companies Act, 2013, nomination facility is available to individual shareholders holding shares in the physical mode. The shareholders who are desirous of availing this facility, may kindly write to Company's R & T Agent for nomination form by quoting their folio number.
- 9. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 and all other documents referred to in the Notice will be available for inspection in electronic mode.
- 10. The Members can join the AGM through the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1,000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
- 11. Process and manner for members opting for voting through electronic means:
  - i. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020, May 05, 2020 and January 13, 2021, December 14, 2021, May 05, 2022 and December 28, 2022, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) as the Authorised e-voting agency for facilitating voting through

- electronic means. The facility of casting votes by a member using remote e-voting as well as e-voting system on the date of the AGM will be provided by CDSL.
- ii. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e., Tuesday, September 23, 2025 shall be entitled to avail the facility of remote evoting or e-voting on the date of the AGM and participating at AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, should treat this Notice as intimation only.
- iii. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e., Tuesday, September 23, 2025, shall be entitled to exercise his/her vote either electronically i.e., remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned in this part.
- iv. The remote e-voting will commence on Saturday, September 27, 2025 at 9.00 a.m. and will end on Monday, September 29, 2025 at 5.00 p.m. During this period, the members of the Company holding shares either in physical mode or in demat mode as on the Cut-off date i.e., Tuesday, September 23, 2025 may cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by CDSL thereafter.
- v. Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast the vote again.
- vi. The voting rights of the members shall be in proportion to their share in the paidup equity share capital of the Company as on the Cut-off date i.e. Tuesday, September 23, 2025.
- vii. The Company has appointed CS Vishal Thawani, Practicing Company Secretary (Membership No. ACS: 43938; CP No: 17377, to act as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.
- 12. Process for those members whose email ids are not registered:
  - a) For members holding shares in Physical mode- please provide necessary details like Folio No., Name of shareholder by email to <a href="mailto:investor@pramara.com">investor@pramara.com</a>.
  - b) Members holding shares in Demat mode can get their E-mail ID and mobile number registered by contacting their respective Depository Participant.

c) Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

### 13. SHAREHOLDERS INSTRUCTIONS FOR E-VOTING:

- i. The voting period begins on Saturday, September 27, 2025 at 9.00 a.m. and will end on Monday, September 29, 2025 at 5.00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. Tuesday, September 23, 2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote during the meeting.
- iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020, under Regulation 44 of SEBI Listing Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/websites of Depositories/Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- iv. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email-id in their demat accounts in order to access e-Voting facility.
  - **Step 1**: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Pursuant to aforesaid SEBI Circular dated December 9, 2020, login method for e-Voting and joining virtual meetings for individual shareholders holding securities in Demat mode, is given below:

Type of	Login Method
shareholders	
Individual Shareholders holding securities in Demat mode	1) Users who have opted for CDSL Easi/Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi/Easiest are requested to visit CDSL website www.cdslindia.com and click
with CDSL	on login icon & My Easi New (Token) Tab.
Depository	<ul> <li>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register</li> </ul>
	is available at CDSL website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option.
	4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="www.cdslindia.com">www.cdslindia.com</a> home page or click on <a href="https://evoting.cdslindia.com/Evoting/EvotingLogin">https://evoting.cdslindia.com/Evoting/EvotingLogin</a> The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual	1) If you are already registered for NSDL IDeAS facility, please visit
Shareholders	the e-Services website of NSDL. Open web browser by typing the
holding	following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal
securities in	Computer or on a mobile. Once the home page of e-Services is

# demat mode with **NSDL Depository**

launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

- 2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select "Register Online for IDeAS "Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a>
- 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
- 4) For OTP based login vou can click on https://eservices.nsdl.com/SecureWeb/ evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on Company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual	You can also login using the login credentials of your demat
Shareholders	account through your Depository Participant registered with
(holding	NSDL/CDSL for e-Voting facility. After Successful login, you
securities in	will be able to see e-Voting option. Once you click on e-Voting
demat mode)	option, you will be redirected to NSDL/CDSL Depository site
login through	after successful authentication, wherein you can see e-Voting
their	feature. Click on company name or e-Voting service provider
Depository	name and you will be redirected to e-Voting service provider
Participants	website for casting your vote during the remote e-Voting period
(DP)	or joining virtual meeting & voting during the meeting.

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

# Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL.

Login type	Helpdesk details
Individual Shareholders holding	Members facing any technical issue in login
securities in Demat mode with <b>CDSL</b>	can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding	Members facing any technical issue in login
securities in Demat mode with <b>NSDL</b>	can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000.

**Step 2**: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) Login method for e-Voting and joining virtual meetings for **Physical shareholders** and shareholders other than individual holding in Demat form.
  - 1) The shareholders should log on to the e-voting website www.evotingindia.com.
  - 2) Click on "Shareholders" module.
  - 3) Now enter your User ID
    - a. For CDSL: 16 digits beneficiary ID,
    - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

- c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to <a href="https://www.evotingindia.com">www.evotingindia.com</a> and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

For Physical shareholders and other than individual shareholders holding shares					
in Demat.					
PAN	Enter your 10-digit alpha-numeric PAN issued by Income Tax Department				
	(Applicable for both demat shareholders as well as physical shareholders)				
	• Shareholders who have not updated their PAN with the				
	Company/Depository Participant are requested to use the sequence				
	number sent by Company/RTA or contact Company/RTA.				
Dividend	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format)				
Bank	as recorded in your demat account or in the company records in order to				
Details	login.				
<b>OR</b> Date	If both the details are not recorded with the depository or company,				
of Birth	please enter the member id / folio number in the Dividend Bank				
(DOB)	details field.				

- (ii) After entering these details appropriately, click on "SUBMIT" tab.
- (iii) Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (iv) For members holding shares in physical form, the details can be used only for evoting on the resolutions contained in this Notice.
- (v) Click on the EVSN of Pramara Promotions Limited on which you choose to vote.
- (vi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

- (vii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (viii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (ix) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (x) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xiii) Additional Facility for Non Individual Shareholders and Custodians –For Remote Voting only.
  - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to <a href="www.evotingindia.com">www.evotingindia.com</a> and register themselves in the "Corporates" module.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a>.
  - After receiving the login details, user would be able to link the account(s) for which they wish to vote on.
  - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
  - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
  - Alternatively, non-individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; <a href="mailto:investor@pramara.com">investor@pramara.com</a> (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com or write to the Company Secretary. Contact details of Company Secretary are as at the top of notice.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43

# INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

- 1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
- 2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
- 3. Members who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
- 4. Members are encouraged to join the Meeting through Laptops / IPads for better experience.
- 5. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
- 6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
- 7. Members who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at <a href="mailto:investor@pramara.com">investor@pramara.com</a>. The members who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at <a href="mailto:investor@pramara.com">investor@pramara.com</a> These queries will be replied to by the company suitably by email.
- 8. Those members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
- 9. Only those Members, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10.If any Votes are cast by the members through the e-voting available during the AGM and if the same members have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the Members attending the meeting.

The results declared along with the Scrutinizer's Report shall be placed on the Company's website <a href="www.pramara.com">www.pramara.com</a> and on the website of CDSL i.e. <a href="www.evotingindia.com">www.evotingindia.com</a> within two working days of conclusion of the 19th Annual General Meeting of the Company and shall also be communicated to the Stock Exchange where the shares of the Company are listed.

# INSTRUCTIONS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

- 1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
- 2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
- 3. For Individual Demat shareholders Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to <a href="https://helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 22 55 33

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43.

# Regd. Office:

**Pramara Promotions Limited** 

CIN: U51909MH2006PLC164247 A 208 Boomerang Equity Bussi Park CTS No 4 Etc Chandivali Farm Road Sakinaka Andheri East, St, Mumbai-400072, Maharashtra, India By Order of the Board of Directors For Pramara Promotions Limited Sd/-Rohit Nandkishore Lamba Managing Director DIN: 01796007

Mumbai, September 05, 2025

#### **Annexure to Notice**

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND / OR REGULATION 36 (3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

#### For Item No. 3:

Pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 ("SEBI Listing Regulations"), on the basis of recommendation of Board of Directors, the Company shall appoint or re-appoint an individual as Secretarial Auditor for not more than one term of five consecutive years; or a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years, with the approval of the shareholders in Annual General Meeting ("AGM").

Based on the recommendation of the Audit Committee, the Board of Directors has approved the appointment of Ms. Prachi Bansal of M/s Prachi Bansal & Associates, Company Secretaries in Practice, as the Secretarial Auditors of the Company for a period of five consecutive financial years from 2025-26 to 2029-30. The appointment is subject to shareholders' approval at the AGM. While recommending M/s. Prachi Bansal & Associates for appointment, the Audit Committee and the Board based on past audit experience of the audit firm particularly in auditing large companies, valuated various factors, including the firm's capability to handle a diverse and complex business environment, its existing experience in the various business segments, the clientele it serves, and its technical expertise.

Pursuant to Regulation 36(5) of SEBI Listing Regulations as amended, the credentials and terms of appointment of M/s. Prachi Bansal & Associates are as under.

#### **Profile:**

Ms. Prachi Bansal is founder – proprietor of Prachi Bansal & Associates. She is an associate member and COP holder of the Institute of Company Secretaries of India (ICSI).

Prachi Bansal & Associates, a peer reviewed practicing company secretary firm is registered with the Institute of Company Secretaries of India (ICSI), having experience & expertise as a practicing professional in handling and providing comprehensive legal, secretarial and management advisory services in the field of corporate laws, capital market, listing regulations, financial management, direct indirect taxation, private equity, venture capital, mergers acquisition, advisory to start up's etc.

Ms. Prachi Bansal has overall experience of more than five years in corporates as well as in practice. She has an enriching experience in secretarial audits, listing compliances,

company law matters, intellectual property rights matters, drafting of petitions, regulatory issues & other legal matters.

Prachi Bansal & Associates (PCS firm) is offering various corporate secretarial and legal services to its clients which includes listed, unlisted and start-up entities.

### Terms of appointment:

M/s. Prachi Bansal and Associates is proposed to be appointed for a term of five (5) consecutive years, to conduct the Secretarial Audit of five consecutive financial years from 2025-26 to 2029-30.

The proposed fees payable to M/s. Prachi Bansal and Associates is Rs. 25,000/- per annum. The said fees shall exclude GST, certification fees, applicable taxes, reimbursements and other outlays. The Audit Committee/ Board is proposed to be authorised to revise the fee, from time to time.

The Board of Directors recommends the said resolution, as set out in item 13 of this Notice for your approval.

None of the Directors or key managerial personnel or their relatives is in any way concerned or interested, financially or otherwise in the said resolution.

# Information regarding re-appointment of Director as per SEBI Regulations and Secretarial Standards:

Sr No	Particulars	Details		
1	Name	Mr. Sanket Lamba		
2	DIN	09744427		
3	Date of Birth	19/12/1966		
4	Age	58 Years		
5	Qualification	He holds a bachelor's degree in commerce from Mumbai University		
6	Brief Resume/Experience	Sanket Lamba is a Non-Executive Director of our Company. He has been appointed by our Company w.e.f. September 22, 2022. He holds a bachelor's degree in commerce from Mumbai University. He has been employed as a co-pilot in a well-known airline company.		
7	Remuneration last drawn as Director	Nil		
8	Remuneration proposed to be paid	Nil		
9	Date of first appointment on the Board	September 30, 2022		
10	Relationship with other Directors/KMPs	Mr. Sanket Lamba is brother of Mr. Rohit Lamba. Mr. Sanket Lamba is Brother-in-law of Mrs. Sheetal Lamba.		
11	No. of meetings of the Board of Director attended during the year (FY 2024-25)	11 (Eleven)		
12	Directorships in other Companies as on date of notice	Nil		
13	Membership/Chairmanship of Committees of other Boards	Nil		
14	No. of Shares held (as on date of this Notice)	- 0		
15	Names of listed entities, in which he/she also holds the directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil		

### **DIRECTORS' REPORT**

Dear Shareholders,

Your directors are pleased to present the 19<sup>th</sup> Annual Report together with the Audited Financial Statements and Auditors' Report thereon for the year ended March 31, 2025.

# 1. FINANCIAL HIGHLIGHTS:

The summarized financial performance highlights are as mentioned below:

(Rs. In lakhs)

	Conso	lidated	Standalone	
Particulars	For the year ended March 31, 2025	ended	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue From operations	8,642.08	6,348.27	7,656.49	5,600.86
Other Income	116.65	65.50	115.71	65.49
Total Income	8,758.73	6,413.77	7,772.21	5,666.35
Total Expenditure other than Financial Costs and Depreciation	8,494.44	5,348.10	7,482.43	4,626.29
Total Expenses	8,066.52	5,922.27	7,122.86	5,199.85
Profit / (Loss) for the year before Exceptional Items and Tax	692.22	491.51	649.35	466.50
Add / (Less) Exceptional Items	-	-	-	-
Profit before Extraordinary items and Tax	692.22	491.51	649.35	466.50
Extraordinary Items	-	-	-	-
Profit before Tax	692.22	491.51	649.35	466.50
Tax Expense:	-	-	-	-
Current Tax	100.00	90.00	100.00	90.00
Deferred Tax	2.00	6.40	2.00	6.40
Profit for the year	590.22	395.11	547.35	370.10

# **Notes:**

There are no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

#### 2. OPERATIONAL REVIEW:

During the year under review your company has earned total income of Rs. 7,772.21 Lakhs (Previous year Rs. 5,666.35 Lakhs) whereas the consolidated total income stood at Rs. 8,758.73 Lakhs (Previous year Rs. 6,413.77 Lakhs). The Company continues to operate only in one segment i.e. Manufacturing of Plastic products and supply of promotional products.

#### 3. DIVIDEND:

In view of the planned business growth, your directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2025.

#### 4. RESERVES:

The Company has not transferred any amount to the General Reserves. However, a profit of Rs. 547.35 lakhs have been transferred to Reserves & Surplus.

#### 5. ISSUE OF CAPITAL AND STATE OF THE COMPANY'S AFFAIRS:

During the year under review your company has made the following changes in the capital structure of the Company:

- 1. Increased the Authorised Share Capital of the Company from Rs. 11,00,00,000/-(Rupees Eleven Crores) divided into 1,10,00,000 (One Crore Ten lakh) Equity Shares of Rs. 10/- (Rupees Ten) each to Rs. 12,50,00,000/- (Rupees Twelve Crore Fifty Lakh) divided into 1,25,00,000 (One Crore Twenty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each by creation of 15,00,000 (Fifteen Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each ranking pari passu with the existing Equity Shares of the Company.
- 2. Allotment of 19,36,168 equity shares at an issue price of Rs. 123.50/- each, including a premium of Rs. 113.50/- each pursuant to the preferential issue on July 05, 2024.
- 3. Allotment of 6,00,000 Fully Convertible Equity Warrants at an issue price of Rs. 123.50/- each, upon receipt of an amount aggregating to Rs. 1,85,25,000/- at a rate of Rs. 30.875 (being 25% of the issue price per warrant) as warrant subscription price, to the allottees on July 05, 2024.

Further after the closure of financial year, your company has made the following changes in the capital structure of the Company:

1. Increased the Authorised Share Capital of the Company from Rs. 12,50,00,000/- (Rupees Twelve Crore Fifty Lakh) divided into 1,25,00,000 (One Crore Twenty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each to Rs. 15,00,00,000/- (Rupees Fifteen Crore) divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each by creation of 25,00,000 (Twenty-Five Lakh) Equity Shares of

Rs. 10/- (Rupees Ten) each ranking pari passu with the existing Equity Shares of the Company.

- 2. Allotment of 4,38,056 equity shares of face value of Rs.10/- each at a price of Rs. 123.50/- per equity share (including a premium of Rs. 113.50 per equity share) fully paid up upon the receipt of the remaining exercise price of Rs. 92.625/- per Share Warrant (being an amount equivalent to the 75% of the warrant exercise price of Rs. 123.50/- per warrant), aggregating to Rs. 4,05,74,937/- to Warrant holders, consequent to the Warrant holder having exercised their right for conversion of Share Warrants (Warrants) into equity shares on June 26, 2025.
- 3. Allotment of 1,61,944 equity shares of face value of Rs.10/- each at a price of Rs. 123.50/- per equity share (including a premium of Rs. 113.50 per equity share) fully paid up upon the receipt of the remaining exercise price of Rs. 92.625/- per Share Warrant (being an amount equivalent to the 75% of the warrant exercise price of Rs. 123.50/- per warrant), aggregating to Rs. 1,50,00,063/- to Warrant holder, consequent to the warrant holder having exercised their right for conversion of Share Warrants (Warrants) into equity shares on July 02, 2025.
- 4. Allotment of 23,73,000 equity shares of face value Rs. 10/- each at an issue price of Rs. 169/- each, including a premium of Rs. 159/- each pursuant to the preferential issue on August 26, 2025.
- 5. Allotment of 2,95,000 Fully Convertible Equity Warrants at an issue price of Rs. 169/-each, upon receipt of an amount aggregating to Rs. 1,24,63,750/- at a rate of Rs. 42.25 (being 25% of the issue price per warrant) as warrant subscription price, to the allottees on August 26, 2025.

Consequently, the Authorized Share Capital of the Company as on the date of notice stood at Rs. 15,00,00,000/- (Rupees Fifteen Crore) divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and the Subscribed and Paid-up Share Capital of the Company stood at Rs. 13,94,41,680/- (Rupees Thirteen Crore Ninety-Four Lakh Forty-One Thousand Six Hundred Eighty) divided in to 1,39,44,168 (One Crore Thirty-Nine Lakh Forty-Four Thousand One Hundred Sixty-Eight) equity shares of Rs. 10/- each.

### **6. SUBSIDIARY/JOINT VENTURE COMPANIES:**

During the year under review, your company has incorporated a Wholly Owned Subsidiary ("WOS") of the Company in Texas, United States with the name Pramara – NA INC, the said subsidiary was incorporated on December 16, 2024.

As at March 31, 2025, Your Company has two wholly owned subsidiary, namely, Pramara Promotions Pvt Ltd-Hongkong and Pramara – NA INC. The company does not have any Associate or Joint Venture.

The statement containing salient features of the financial statements of subsidiary Company including contribution of subsidiary Company to the overall performance of the Company and in terms of the revenue and profit in the prescribed format Form AOC-1 as per Companies (Accounts) Rules, 2014 is attached to the financial statements of the Company.

In accordance with Section 136 of the Companies Act, 2013, the audited financial statements, including consolidated financial statements and audited accounts of the subsidiary are available on https://www.pramara.com/Policies. These documents will also be available for inspection during working hours at the registered office of your Company at Mumbai, Maharashtra. Any member interested in obtaining such document may write to the Company Secretary and the same shall be furnished on request.

The Company has formulated policy for determining "Material Subsidiaries". The said policy can be accessed at <a href="https://www.pramara.com/Policies">https://www.pramara.com/Policies</a> as on March 31, 2025.

#### 7. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Management Discussion and Analysis Report prepared pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part this Directors' Report.

#### 8. CORPORATE GOVERNANCE:

Corporate Governance Report prepared pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of this Directors' Report.

### 9. SECRETARIAL STANDARDS:

During the year under review, your Company has complied with the applicable provisions of Secretarial Standard-1 and Secretarial Standard-2 issued by the Institute of Company Secretaries of India.

#### 10. VIGIL MECHANISM:

Your Company promotes ethical behavior in all its business activities and has put in place a mechanism for reporting illegal or unethical behavior. The Company has a Vigil mechanism and Whistle blower policy under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. Employees may also report to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee. Whistle blower policy of the Company has been uploaded on the website of the Company and can be accessed at https://www.pramara.com/Policies.

# 11. CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION.

Pursuant the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Company has adopted (1) "Code of Practices and Procedures for

Fair Disclosure of Unpublished Price Sensitive Information" ("Fair Disclosure Code") incorporating a policy for determination of "Legitimate Purposes" as per Regulation 8 and Schedule A to the said regulations and (2) "Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons" as per Regulation 9 and Schedule B to the said regulations.

#### 12. INSURANCE:

Your Company's assets are adequately insured against all major risks.

#### 13. PUBLIC DEPOSITS:

Your Company has not accepted any Public Deposits as defined under Section 73 of the Companies Act, 2013 and rules framed there under.

### 14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENT:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

#### 15. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Companies Act, 2013 read with Rule 9 of the Companies (Accounts) Rules, 2013 are not applicable to the Company.

#### 16. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your Directors hereby confirm the following:

- a) In the preparation of the annual accounts for the financial year ended March 31, 2025, the applicable accounting standards have been followed;
- b) The directors have selected such accounting policies and applied consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- c) The directors have taken proper and sufficient care towards the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The directors have prepared the annual accounts on a going concern basis;
- e) The directors have laid down internal financial controls, which are adequate and operating effectively;

f) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

#### 17. AUDITORS:

# **Statutory Auditor:**

In accordance with the provisions of section 139 of the Companies Act, 2013 and the rules made thereunder M/s Satya Prakash Natani & Co. Chartered Accountants Firm Registration No. 115438W the Statutory Auditors of the company were appointed on September 30, 2022 to hold office for the tenure of 5 years from the conclusion 16<sup>th</sup> AGM till the conclusion of 21<sup>st</sup> AGM of the company. The Auditors have further confirmed that they are not disqualified to continue as Statutory Auditors of your Company.

The Auditors' Report does not contain qualification remark and the Notes on financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

#### **Cost Auditors:**

The Company was not required to maintain cost records as specified under Section 148(1) of the Companies Act, 2013, and hence, no cost auditors have been appointed

### **Secretarial Audit:**

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors have appointed M/s. Prachi Bansal and Associates Company Secretary, to undertake the Secretarial Audit of the Company for FY 2024-25. Secretarial Audit Report for FY 2024-25 is enclosed as **Annexure-A** to this report.

Further, pursuant to amended Regulation 24A of SEBI Listing Regulations, and subject to approval of members being sought as the ensuing AGM, M/s. Prachi Bansal and Associates, Practicing Company Secretary has been appointed as a Secretarial Auditor to undertake the Secretarial Audit of your Company for the term of five consecutive financial years from FY 2025-26 till FY 2029-30. M/s. Prachi Bansal and Associates has confirmed that they are not disqualified to be appointed as a Secretarial Auditor and is eligible to hold office as Secretarial Auditor of your Company.

The Secretarial Audit Report of your Company does not contain any qualification, reservation or adverse remark.

#### **Internal Auditors:**

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014, M/s. A.D Sheth & Associates Chartered Accountants (FRN: 134274W) was appointed by the Board of Directors to conduct internal audit of the Company for the financial year 2024-2025.

#### 18. RISK MANAGEMENT AND INTERNAL FINANCIAL CONTROL

Your Company has an Internal Financial Control System commensurate with the size, scale and complexity of its operations. Your Company has adopted proper system of Internal Control and Risk Management to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and that the transactions are authorized, recorded and reported quickly.

#### 19. SIGNIFICANT AND MATERIAL ORDERS:

There are no significant and material orders passed by any regulator or court or tribunal impacting the going concern status and your Company's operations in future.

#### 20. MEETINGS OF THE BOARD:

The Board met 11 (Eleven) times during the financial year 2024-25. Details of meetings are given in the Corporate Governance Report annexed herewith and forms part of this report. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

#### 21. BOARD EVALUATION:

The Board carried out an annual performance evaluation of its own performance and that of its committees and independent directors as per the formal mechanism for such evaluation adopted by the Board. The performance evaluation of the Chairman, the Non-Independent Directors and the Board as a whole was carried out by the Independent Directors in a Separate Meeting held on March 28, 2025. The exercise of performance evaluation was carried out through a structured evaluation process covering various criteria as recommended by the Nomination and Remuneration Committee. Based on performance of the board as a whole and its committees were proactive, effective and contributing to the goals of the Company.

#### 22. RELATED PARTY TRANSACTIONS:

Pursuant to the provisions of Section 188 of Companies Act, 2013. All the related party transactions entered into during the financial year under review were in ordinary course of business and on an arm's length basis. There were no materially significant transactions with related parties during the financial year which were in conflict with the interest of the Company. Accordingly, information in Form AOC-2 is not annexed.

All Related Party Transactions are placed before the Audit Committee and the Board for approval. Prior omnibus approval of the Audit Committee is obtained for the transactions which are of a foreseen and repetitive nature. The transactions entered into pursuant to the omnibus approval so granted are placed before the Audit Committee and the Board of Directors for their review and approval on a quarterly basis.

The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website. The details of the transactions with Related Party are provided in the accompanying financial statements.

# 23. DIRECTORS AND KMP:

Pursuant to Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Sanket Lamba, Non-executive Director of the Company is liable to retire by rotation at the ensuing Annual General Meeting and being eligible, offers herself for reappointment.

The requisite particulars in respect of Director seeking re-appointment are given in Notice convening the Annual General Meeting.

The details relating to changes in directors and key managerial personnel during the year under review are as under:

- Mr. Dayashankar Patel has resigned from the position of Chief Financial Officer ('CFO') and Key Managerial Personnel (KMP') of the Company with effect from April 06, 2024 due to his personal reasons.
- Mrs. Sheetal Rohit Lamba was appointed by the Board of Directors as Chief Financial Officer of the company under section 203 of the Companies Act, 2013 w.e.f May 30, 2024.
- Mr. Suhail Abbas Motlekar (DIN: 10090523), Independent Director of the Company of the company has resigned from directorship of the Company w.e.f September 03, 2024.
- Mr. Utsav Sumantkumar Bhavsar (DIN: 10121169), was appointed by the Board of Directors as an additional director (Independent) under section 161 of the Companies Act, 2013 w.e.f September 03, 2024 and was subsequently regularised as an Independent Director in the Annual General Meeting held on September 28, 2024.

Further after the closure of financial year Mr. Dalpat Chand Mehta, Independent Director of the Company has vide his resignation letter dated June 16, 2025 resigned from the Board of the Company with effect from June 16, 2025, due to personal reasons and other pre-occupations and the Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee of the Board of Directors, have appointed Mr. Aditya Vikrambhai Patel (DIN 09121052) as an Additional Director (Non-Executive, Independent) for a period of five years with effect from June 16, 2025, further he was regularised in the Extra Ordinary General Meeting held on Thursday, July 17, 2025.

All the directors of the Company have confirmed that they are not disqualified from being appointed as directors in terms of Section164 of the Companies Act, 2013.

Details of policy of appointment and remuneration of directors has been provided in the Corporate Governance Report.

# **Independent Director Declaration:**

Your Company has received necessary declaration from each independent director under section 149(7) of the Companies Act, 2013 that they meet the criteria of independence laid down in section 149(6) of the Companies Act, 2013. The Independent Directors of the Company have confirmed that they have enrolled themselves in the Independent Directors' Databank maintained with the Indian Institute of Corporate Affairs ('IICA') in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment & Qualification of Directors) Rules, 2014.

#### 24. COMMITTEES OF BOARD

With an objective of strengthen the governance standards and to comply with the applicable statutory provisions, the Board has constituted various committees. Details of such Committees constituted by the Board are given in the Corporate Governance Report, which forms part of this Annual Report.

#### 25. REPORTING OF FRAUD:

During the year under review, the Statutory Auditors and Secretarial Auditors have not reported any instances of frauds committed in the Company by its officers or employees, to the Audit Committee under Section 143(12) of the Act details of which needs to be mentioned in this Report.

#### **26. PREVENTION OF SEXUAL HARASSMENT:**

As per the requirement of the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 read with rules made thereunder, your Company has laid down a Prevention of Sexual Harassment (POSH) Policy and has constituted Internal Complaints Committees (ICs) at all relevant locations across India to consider and resolve the complaints related to sexual harassment. The ICs include external members with relevant experience. The ICs, presided by senior women, conduct the investigations and make decisions at the respective locations. Your Company has zero tolerance on sexual harassment at the workplace. The ICs also work extensively on creating awareness on relevance of sexual harassment issues, including while working remotely. The employees are required to undergo mandatory training/ certification on POSH to sensitize themselves and strengthen their awareness. During the year under review, your Company has not received any complaint pertaining to sexual harassment.

## 27. COMPLIANCE UNDER THE MATERNITY BENEFIT ACT, 1961:

The Company has complied with the applicable provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the benefits as prescribed under the Act. The Company remains committed to supporting working mothers and promoting a gender-inclusive workplace.

#### 28. ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on March 31, 2025 is available on the Company's website at <a href="https://www.pramara.com">www.pramara.com</a>
29. PARTICULARS OF EMPLOYEES:

A statement containing the names and other particulars of employees in accordance with the provisions of section 197(12) of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as **Annexure-B** to this report.

The information required under Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, forms part of this Annual Report. Having regard to the provisions of Section 134 and Section 136 of the Companies Act, 2013, the Reports and Accounts are being sent to the Members excluding such information. However, the said information is available for inspection by the Members at the Registered Office of the Company during business hours on working days of the Company up to the date of ensuing AGM. Any shareholder interested in obtaining a copy of such statement may write to the Company Secretary at the Registered Office of the Company or e-mail to investor@pramara.com.

# 30. DISCLOSURE WITH RESPECT TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The particulars under Section 134(3)(m) of the Companies Act, 2013 with respect to conservation of energy, technology absorption and foreign exchange earnings and outgo, pursuant to the Companies (Accounts) Rules, 2014 are provided in the **Annexure-C** to the Report.

#### 31. GENERAL

The Board of Directors state that no disclosure or reporting is required in respect of the following matters, as there were no transactions or applicability pertaining to these matters during the year under review:

- i) Issue of equity shares with differential rights as to dividend, voting or otherwise.
- ii) Scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- iii) Payment of remuneration or commission from any of its subsidiary companies to the Managing Director of the Company.
- iv) Change in the nature of business of the Company
- v) Issue of debentures/bonds/warrants/any other convertible securities.
- vi) Details of any application filed for corporate insolvency under Corporate Insolvency Resolution Process under the Insolvency and Bankruptcy Code, 2016.
- vii) Instance of one-time settlement with any Bank or Financial Institution.

#### 32. ACKNOWLEDGMENTS:

Your Company has maintained healthy, cordial and harmonious industrial relations at all levels. The enthusiasm and unstinted efforts of the employees have enabled your Company to remain at the forefront of the industry. Your directors place on records their sincere appreciation for significant contributions made by the employees through their dedication, hard work and commitment towards the success and growth of your Company. Your directors take this opportunity to place on record their sense of gratitude to the Banks, Financial Institutions, Central and State Government departments, their Local Authorities and other agencies working with the Company for their guidance and support.

# For, Pramara Promotions Limited

Sd/Rohit Nandkishore Lamba
Managing Director
DIN: 01796007

Date: September 05, 2025

Place: Mumbai

Sd/-Sheetal Rohit Lamba Whole Time Director & CFO

**DIN**: 01796017

# **Annexure A to Director's Report**

# Form No. MR-3 SECRETARIAL AUDIT REPORT

### FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Personnel) Rules, 2014]

### To,

#### The Members

#### **Pramara Promotions Limited**

CIN: U51909MH2006PLC164247 A 208 Boomerang Equity Bussi Park CTS No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, India

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Pramara Promotions Limited** (hereinafter called "the **Company**"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliance and expressing our opinion thereon.

Based on our verification of books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorised representatives in the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2025, generally complied with the statutory provisions listed here under and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
  - a. The Securities and Exchange Board of India Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;
  - d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable to the Company during the Audit Period
  - e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable to the Company during the Audit Period);
  - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not Applicable as the Company is not registered as Registrar to Issue and Share Transfer Agent during the financial year under review).
  - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not Applicable to the Company during the Audit Period); and
  - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018, (Not Applicable to the Company during the Audit Period).
- vi. The other laws as are applicable specifically to the Company are compiled as per representation made by the management of company during the audit period.

We have also examined compliance with the applicable clauses of the following:

- a) Secretarial Standards issued by The Institute of Company Secretaries of India.
- b) The Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to filing of certain e-forms with additional fees.

# We further report that, during the audit period:

The Board of Directors of the Company is duly constituted with proper balance of, Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the audit period were carried out in compliance with the provisions of the Companies Act, 2013 and Listing Regulations.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

# For, Prachi Bansal & Associates

Sd/-

Prachi Bansal Proprietor

M. No. A43355; CP No. 23670UDIN: A043355G001188257Date: September 05, 2025

Place: Faridabad

\*This report is to be read with our letter of even date which is annexed as 'Annexure A' and it form an integral part of this report.

### ANNEXURE - A

To,

The Members

# **Pramara Promotions Limited**

A 208 Boomerang Equity Bussi Park CTS No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, India

Our report of even date is to be read along with this letter:

- 1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
- 2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records.
- 3. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
- 4. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
- 5. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events.
- 6. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures and compliances done are on test basis.
- 7. The secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.
- 8. We have relied on Management Representation Letter provided by the Company before issuing this Report to the Company.

For, Prachi Bansal & Associates

Sd/-

Prachi Bansal Proprietor

**M. No.** A43355; **CP No.** 23670 **Date:** September 05, 2025

**UDIN:** A043355G001188257 **Place:** Faridabad

# Annexure B to Director's Report PARTICULARS OF EMPLOYEES

# (Pursuant to rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014.

1. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the Financial Year 2024-25, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2024-25.

Sr	Name of Directors/KMP	% increase/	Ratio of remuneration of
No		decrease in	each Director to median
		remuneration in FY	of remuneration of
		24-25	employees for FY 24-25
1	Mr. Rohit Nandkishore Lamba	0%	10.58
	Chairman & Managing Director		
2	Mrs. Sheetal Rohit Lamba	0%	7.06
	Whole-Time Director & Chief		
	Financial Officer		
3	Mr. Sanket Lamba	NA	NA
	Non-executive Director		
4	Mr. Suhail Abbas Motlekar <sup>1</sup>	NA	NA
	Independent Director		
5	Mr. Dalpat Chand Mehta <sup>2</sup>	NA	NA
	Independent Director		
6	Mr. Utsav Sumantkumar Bhavsar <sup>3</sup>	NA	NA
	Independent Director		
6	Ms. Vanita Suresh Pednekar	0%	0.88
	Company Secretary		

<sup>1</sup> Resigned w.e.f. September 03, 2024

Note: Mr. Sanket Lamba and all the Independent Directors are not being paid any remuneration.

- 2. In the Financial Year, there was increase of 17.58% in the median remuneration of employees.
- 3. There were 138 permanent employees on the role of Company as on March 31, 2025.
- 4. There was increase of 5.04% in average percentage in the salaries of employees other than the managerial personnel in the last financial year i.e., 2024-25, whereas there was no change in average percentage in the managerial remuneration for the same financial year. The criteria for remuneration of managerial personnel are based on the remuneration policy as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors and as per industry benchmarks.
- 5. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy of the Company.

<sup>2</sup> Resigned w.e.f. June 16, 2025

<sup>3</sup> Appointed w.e.f. September 03, 2024

# **Annexure C to Director's Report**

# CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information as required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is set out hereunder.

### A. CONSERVATION OF ENERGY

### (i) The steps taken or impact on conservation of energy:

Energy conservation continues to be the key focus area of your Company. The Company is making continuous effort for energy conservation. Effective measures have been taken to monitor consumption of energy during the process of manufacture. Continuous monitoring and awareness amongst employees have helped to avoid wastage of energy. The Company has continued taking following steps for conservation of energy during FY 2024-25:

- Replacing all the conventional lights with new LED lights to save electricity and environment.
- Celebration of Energy conservation day and affixing of posters throughout the premises for awareness of energy conservation

# (ii) Steps taken by the Company for utilizing alternate sources of energy:

We use Integrate automation wherever possible to enhance warehouse efficiency.
Automated systems can include conveyor belts, robotics, barcode scanners, and
automated picking systems. By reducing manual handling and automating repetitive
tasks, which can increase throughput, reduce errors, and minimize the time spent on
each process. Additionally, standardize warehouse processes to ensure consistency
and facilitate employee training.

#### (iii) Capital Investments on energy conservation equipment:

Your Company is not highly power intensive industry and power is the basic requirements of manufacturing process. In order to reduce the cost of energy, your company is exploring alternate options. Reduction in cost of energy will lead to reduction in cost of production. Your Company has not made any major capital investment on energy conservation equipment's during the year 2024-25 however, your Company has planned for investing into more efficient manufacturing equipment and optimizing the existing process to decrease the time-cycle of manufacturing to save energy, time and money.

# **B. TECHNOLOGY ABSORPTION**

### (i) Efforts made towards technology absorption:

- Automate business processes to reduce manual work and faster response.
- Strengthen security posture to rebuild trust with customers.
- We maintain a culture of security awareness throughout the organization.

# (ii) The benefits derived like product improvement, cost reduction, product development or import substitution:

With integrated manufacturing facilities, in-house research, product design development and laboratory testing facilities, we are able to manage the entire value chain from the sourcing of raw materials to the manufacturing, assembling, packing and delivery of the finished products to our customers. This enables us to operate effectively and manage our costs more efficiently.

# (iii) Information regarding imported technology:

The Company has not imported any technology during the year under review.

### (iv) The expenditure incurred on research and development:

- Your Company believe that R&D is critical in maintaining competitive edge. R&D team of your company comprises of product designers who are professionally qualified and experienced members. R&D team also supports production department, quality assurance department and regulatory affair department to standardize, control the critical process parameters to meet the highest standards of quality.
- Your Company has invested an amount of Rs. 7.81 lacs on the Research & Development

#### C. FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars of earning and expenditure in foreign exchange during the year are given as follows:

(Rs. in lakhs)

Particulars	2024-25	2023-24
EARNINGS & OUTGO		
a. Foreign Exchange inward	597.57	
b. Foreign Exchange outgo	647.55	557.54

# Annexure to Director's Report MANAGEMENT DISCUSSION AND ANALYSIS REPORT

### **Company Overview**

Pramara Promotions Limited ("Pramara") is a leading integrated manufacturer and solutions provider in the toys and promotional products industry. With nearly three decades of experience since its founding in 1996, we specialize in ideation, product development, and large-scale manufacturing for multinational corporations across FMCG, QSR, pharma, personal care, telecom, and retail.

We are among the very few Indian companies with an end-to-end setup — from product design and mold development to cleanroom assembly, EN71/ASTM-certified testing facilities, pad/UV printing, and global logistics management. Our track record of successful multinational campaigns and compliance with stringent international audits (including Mondelez, Unilever, Kellogg's, Burger King, Reckitt, Colgate, L'Oréal, and P&G) has positioned Pramara as a trusted global OEM partner.

#### **Global Economic Overview**

The global toys and games market, valued at over US\$180 billion in 2024, continues to grow strongly, driven by demand for innovative, licensed, and eco-friendly products. The U.S. and Europe remain the largest consumption markets, with sourcing shifting significantly towards India and Southeast Asia as global brands diversify beyond China. Tariff realignments in the U.S. have amplified India's attractiveness as a manufacturing hub for toys and plastic products.

# Key industry trends shaping the global outlook include:

- Accelerated adoption of eco-friendly materials and sustainable packaging.
- Rising importance of licensed toys and figurines driven by entertainment and media IPs.
- Increased reliance on OEM partners to deliver quality products at scale.
- Digital integration in promotional campaigns and experiential marketing.

# **Indian Economic & Industry Overview**

India's toy industry has crossed US\$2 billion in 2024, with expectations to reach US\$3.5 billion by 2028 at a double-digit CAGR. The Government of India's "Make in India" push, combined with PLI incentives and new toy clusters, continues to strengthen India's position as a credible global manufacturing base.

Pramara operates at the intersection of toys and consumer engagement products — bridging promotional requirements with retail-ready manufacturing. The industry is

### witnessing:

- Increasing demand for educational and STEM toys.
- Growth in loyalty and rewards programs linked with physical products.
- Expansion in e-commerce and private label channels for toys and accessories.

# **Business Strategy & Future Plans**

Our growth strategy is built on strengthening existing operations while preparing for a much larger global footprint. Key initiatives include:

# 1. Strengthening Current Facilities

• Expanding the Daman plant with new cleanrooms, high-capacity molding lines, and advanced automation.

## 2. New Large-Scale Manufacturing Setup

• Planning a new large manufacturing facility in India with expanded production lines, flexible assembly cells, and additional testing capabilities to handle the increased volumes expected from our international client base. This step will ensure scalability, supply chain resilience, and long-term readiness as India consolidates its position as a global OEM hub.

### 3. Global Footprint

- USA office operational (Pramara NA), strengthening engagement with large retailers such as Walmart, Target, Home Depot, Lowe's, 7-Eleven, and At Home.
- Hong Kong office continues as a sourcing and coordination hub.
- Japan: through our JV \*\*Pramara Nippon Toycraft\*\*, we are now positioned to capture and penetrate the Japanese toys and figurines market. This JV also enables us to soon begin retailing our manufactured products through some of Japan's largest retail giants, supplying not only to Japan but also to their global markets.

### 4. Exports & Warehousing Strategy

- With new U.S. and European clients, we are steadily making inroads into exports in a significant way while continuing to grow in India.
- To better serve our U.S. customers, we are planning to establish a dedicated warehousing facility in the USA. This will allow us to manage inventories locally and offer door-delivery solutions, a capability highly valued by U.S. clients.

### 5. Product Innovation

- Retail brand "Toy Works" under development, focusing on toys and figurines for domestic and export markets.
- Launch of a figurine line (Indian mythology, superheroes, and character licensing).
- Expanded eco-friendly materials portfolio across plastics, paper, and packaging.
- 6. Aggregator & Digital Solutions
  - Expanding aggregator role in home building materials (Surehome).
  - Scaling loyalty and rewards programs via proprietary digital platforms.
- Broadening e-commerce channels, including private labels with Amazon. In addition, the JV also creates a pathway to introduce unique Japanese IP anime figurines and toys into the rapidly expanding Indian retail market. This leverages the strong anime and popculture fandom in India, giving Pramara an opportunity to not only export into Japan but also import Japanese cultural IP products into India, thereby building a two-way retail bridge.

#### **SWOT Analysis**

### Strengths:

- Trusted partner to global MNCs with approved audits (Unilever, Mondelez, Kellogg's, Reckitt, Colgate, L'Oréal, P&G).
- Integrated 40,000 sq. ft. Daman factory with cleanroom assembly, advanced testing, and printing capabilities.
- ISO 9001:2015, GMP, Sedex 4-Pillar, BIS, and CTPAT compliance.
- Global footprint: India HQ, USA office, Hong Kong office, and Japan JV (Pramara Nippon Toycraft).

#### Weaknesses:

- Long working capital cycles, particularly where external vendors (e.g., molding) are involved.
- Reliance on client approval/audit timelines for onboarding new multinational accounts.

#### **Opportunities:**

- U.S.-China tariff differential (25–36%) creating new sourcing opportunities for India.
- Expansion of eco-friendly and educational toy segments.
- Rising demand for OEM supply to large retailers and global toy brands.
- Government PLI schemes and "Make in India" policies favoring toy manufacturing.
- Retail access through Pramara Nippon Toycraft JV in Japan.

#### Threats:

- Volatility in raw material prices (plastics, PP, masterbatch).
- Tariff and trade uncertainties in the U.S. market.
- Intense competition from established Chinese and Vietnamese players.
- Increasing compliance costs with ESG and safety regulations.

#### Outlook

Pramara is at an inflection point of becoming a global OEM leader while simultaneously scaling its retail and aggregator platforms. With a strengthened U.S. presence, the Pramara Nippon Toycraft JV in Japan, and expanded Indian manufacturing capabilities, the company is well-positioned to capture global demand shifts. The upcoming large-scale manufacturing facility in India and plans for U.S. warehousing will ensure scalability, supply chain resilience, and stronger service for our clients.

Our continued investments in R&D, compliance, and digital solutions underline our commitment to delivering quality, innovation, and long-term value to both our clients and shareholders.

# **Cautionary Statement**

Investors are cautioned that this discussion contains forward-looking statements that involve risks and uncertainties. When used in this discussion, words like 'will,' 'shall,' 'anticipate,' 'believe,' 'estimate,' 'intend,' and 'expect' and other similar expressions as they relate to the Company or its business, are intended to identify such forward-looking statements. The Company undertakes no obligations to publicly update or revise any forward-looking statements, whether due to new information, future events or otherwise. Accordingly, actual results, performances or achievements could differ materially from those expressed or implied in such statements. Readers are cautioned not to place undue reliance on the forward-looking statements as they speak only as of their dates.

### **CORPORATE GOVERNANCE REPORT**

(The directors present detailed report on Corporate Governance for the financial year ended March 31, 2025, as per Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.)

#### 1. PHILOSOPHY ON CORPORATE GOVERNANCE

Your Company believes that good corporate governance practices enable the Board to direct and control the affairs of the Company in an efficient manner. At the same time, it also provides transparency in all its day-to-day management and administration of the business and affairs of the company. Timely information to investors, creditors, institutions, bankers, general public in proper manner also provide them with an opportunity to take right decision on investment in the company whether by way of equity or by debt instrument or even by financing or by making business transactions.

The Company implements and practices the principles of Corporate Governance based on fairness, transparency, integrity, honesty and accountability consistently being followed in all its business practices and dealings. The Company is committed to observe good governance by focusing on adequate & timely disclosures, transparent & robust accounting policies, strong & independent Board and endeavours to maximize shareholder's benefit.

Keeping the above in mind, your Company is fully committed to conduct its affairs in a fair and transparent manner and to enhance shareholders value while complying with the applicable Rules and Regulations.

#### 2. BOARD OF DIRECTORS

#### a. Composition and Category

The Company's Board of Directors as on Financial Year ended March 31, 2025 comprises of 5 Directors out of which 1 is Managing Director, 1 is Whole Time Director, 1 is Non-Executive Non-Independent Director and 2 are Non-Executive Independent Directors. The Chairman of the Company is Managing Director. All the Directors have certified that they are not members of more than 10 (Ten) Committees and do not act as Chairman of more than 5 (Five) Committees across all the Companies in which they are Directors.

The Composition of Board of Directors as on 31st March, 2025 is as follows:

Name of Director	Category	Total No. of Other	Details Committee	of s#
		Directorship **	Chairman	Member
Mr. Rohit Lamba	Managing Director	-	-	-
Mrs. Sheetal Lamba	Whole Time Director	-	-	-
Mr. Sanket Lamba	Non-Executive Director	-	-	-

Mr. Dalpat Chand	Independent Director	1	1	1
Mehta				
Mr. Utsav Sumantkumar Bhavsar	Independent Director	1	1	1

Mr. Rohit Lamba and Mrs. Sheetal Lamba are related to each other as Husband and Wife.

Mr. Rohit Lamba is Brother of Mr. Sanket Lamba.

Mr. Sanket Lamba and Mrs. Sheetal Lamba are related to each other as Brother-in-law and Sister-in-law.

\*\*Excludes Private Limited Companies, Foreign Companies and Section 8 Companies.

#Includes only Audit Committee and Stakeholders' Relationship Committee of other Companies.

# **Board Meetings and Procedure:**

The internal guidelines for Board/Committee meetings facilitate the decision-making process at the meetings of the Board/Committees in an informed and efficient manner.

Board Meetings are governed by structured agenda. All major agenda items are backed by comprehensive background information to enable the Board to take informed decisions. The Company Secretary in consultation with the Senior Management prepares the detailed agenda for the meetings.

Agenda papers and Notes on Agenda are circulated to the Directors, in advance, in the defined Agenda format. All material information is being circulated along with Agenda papers for facilitating meaningful and focused discussions at the meeting. Where it is not practicable to attach any document to the agenda, the same is tabled before the meeting with specific reference to this effect in the agenda. In special and exceptional circumstances, additional or supplementary item(s) on the agenda are permitted. In order to transact some urgent business, which may come up after circulation agenda papers, the same is placed before the Board by way of Table agenda or Chairman's agenda. Frequent and detailed deliberation on the agenda provides the strategic road-map for the future growth of the Company.

Minimum 4 (four) Board meetings are held every year. Apart from the above, additional Board meetings are convened by giving appropriate notice to address the specific needs of the Company. The meetings are usually held at the Company's Registered Office at A 208 Boomerang Equity Bussi Park Cts No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India.

The required information as enumerated in Part A of Schedule II to SEBI Listing Regulations is made available to the Board of Directors for discussions and consideration at Board Meetings.

The important decisions taken at the Board/Committee meetings are communicated to departments concerned promptly. Action taken report on the decisions taken at the meeting(s) is placed at the immediately succeeding meeting of the Board/Committee for noting by the Board/Committee.

During the Financial Year 2024-25, the Board of Directors of your Company met 11 (Eleven) times which were held on 05-04-2024, 08-05-2024, 11-05-2024, 24-05-2024, 30-05-2024, 05-07-2024, 03-09-2024, 09-10-2024, 13-11-2024, 17-02-2025 and 28-03-2025. The details of attendance of each Director at Board Meetings held in the Financial Year and the last Annual General Meeting are as under:

Dates and	Name of Directors					
Attendance of all Director at Board Meeting	Rohit Lamba	Sheetal Lamba	Sanket Lamba	Suhail Motlekar*	Dalpat Chand Mehta#	Utsav Bhavsar **
05-04-2024	Yes	Yes	Yes	Yes	Yes	NA
08-05-2024	Yes	Yes	Yes	Yes	Yes	NA
11-05-2024	Yes	Yes	Yes	Yes	Yes	NA
24-05-2024	Yes	Yes	Yes	Yes	Yes	NA
30-05-2024	Yes	Yes	Yes	Yes	Yes	NA
05-07-2024	Yes	Yes	Yes	Yes	Yes	NA
03-09-2024	Yes	Yes	Yes	Yes	Yes	NA
09-10-2024	Yes	Yes	Yes	NA	Yes	Yes
13-11-2024	Yes	Yes	Yes	NA	Yes	Yes
17-02-2025	Yes	Yes	Yes	NA	Yes	Yes
28-03-2025	Yes	Yes	Yes	NA	Yes	Yes
Total No. of Board Meetings Attended	11	11	11	7	11	4
Attendance at the last AGM held on 28th September, 2024	Yes	Yes	Yes	NA	Yes	Yes
Attendance at the last EGM held on 05th June, 2024	Yes	Yes	Yes	Yes	Yes	Yes

<sup>\*</sup> Mr. Suhail Motlekar resigned from his position with effect from September 03, 2024.

<sup>\*\*</sup> Mr. Utsav Sumantkumar Bhavsar was appointed on Board with effect from September 03, 2024.

<sup>#</sup> Dalpat Chand Mehta resigned from his position with effect from June 16, 2025.

During the year, the Board of Directors accepted all recommendations of the Committees of the Board, which were statutory in nature and required to be recommended by the Committee and approved by the Board of Directors. Hence, the Company is in compliance of condition of clause 10(j) of Schedule V of the SEBI Listing Regulations.

# Confirmation as regards independence of Independent Directors

It is confirmed that in the opinion of the board, the independent directors fulfil the conditions specified in these regulations and are independent of the management.

#### Code of Conduct for Board & Senior Management Personnel

Your Company has adopted a Code of Conduct for Board Members & Senior Management Personnel and the declaration from the Managing Director, stating that all the Directors and the Senior Management Personnel of your Company have affirmed compliance with the Code of Conduct has been included in this Report.

The Code has been posted on your Company's website at <a href="www.pramara.com">www.pramara.com</a>

#### Profile of Directors seeking appointment / re-appointment:

The brief profile and other information of the director's seeking appointment / re-appointment is provided in the notice convening the Annual General Meeting.

#### Detailed reasons for the resignation of an independent director.

During the year under review, Mr. Suhail Motlekar, Independent Director of the Company, has tendered his resignation as an independent director of the Company w.e.f September 03, 2024 due to transition into a different role with the company. He has further confirmed that there is no other reason for resignation except as mentioned.

#### **Meeting of Independent Directors**

During the year, a meeting of Independent Directors was held on March 28, 2025 to review the performance of the Board as a whole on parameters of effectiveness and to assess the quality, quantity and timeliness of the flow of information between the management and the Board. Mr. Dalpat Chand Mehta, Chairman of the Meeting presented the views of the Independent Directors on matter relating to Board processes and overall affairs of the Company to the full Board. All the Independent Directors were present in the meeting.

# Familiarization programs for Independent Directors

The Board familiarization program comprises of the following: -

- Induction program for new Independent Directors;
- Presentation on business and functional issues
- Updating of business, branding, corporate governance, regulatory developments and investor relations matters

All new Independent Directors are taken through a detailed induction and familiarization program when they join the Board of your Company. The induction program is an exhaustive one that covers the history and culture of your company, background of the Company and its growth over the decades, various milestones in the Company's existence since its incorporation, the present structure and an overview of the businesses and functions.

Independent Directors are familiarized with their roles, rights and responsibilities in the Company as well as with the nature of industry and business model of the Company by providing various presentations at Board/ Committee meetings from time to time. These presentations provide a good understanding of the business to the Independent Directors which covers various functions of the Company and also an opportunity for the Board to interact with the next level of management. There are opportunities for Independent Directors to interact amongst themselves.

Apart from the above, the Directors are also given an update on the environmental and social impact of the business, branding, corporate governance, regulatory developments and investor relations matters.

The details of the Familiarization programmes can be accessed on the website on the Company www.pramara.com

### Disclosure of relationships between directors inter-se

Following relationships exist between directors –

Director	Other Director	Relation
Rohit Lamba	Sheetal Lamba	Spouse
	Sanket Lamba	Brother
Sheetal Lamba	Rohit Lamba	Spouse
	Sanket Lamba	Brother-in-law
Sanket Lamba	Rohit Lamba	Brother
	Sheetal Lamba	Sister-in-law

None of the Independent Directors are related to each other or with any other executive directors.

#### 3. BOARD COMMITTEES

During the Financial Year under review, the Board had following Committee -

- a) Audit Committee
- b) Stakeholders Relationship Committee

#### c) Nomination and Remuneration Committee

The Board decides the term of reference of these committees and assignment of its members thereof.

#### A) Audit Committee

# Composition, meetings and attendance

The Audit Committee of your Company has been constituted as per the requirements of Section 177 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Audit Committee is an Independent Director and two-thirds of the members of the Audit Committee are Independent Directors. During the Financial Year 2024-25, the Committee met 5 (Five) times on 30-05-2024, 03-09-2024, 13-11-2024, 17-02-2025 and 28-03-2025.

The composition of the Audit Committee as on 31st March, 2025 and the attendance of the members in the meetings held during the Financial Year 2024-25 are as follows:

Name of Member	Designation	No. of meetings attended
Mr. Dalpat Chand Mehta	Chairman	5
Mr. Sanket Lamba	Member	5
Mr. Utsav Bhavsar <sup>1</sup>	Member	3
Mr. Suhail Motlekar <sup>2</sup>	Member	2

<sup>&</sup>lt;sup>1</sup> Mr. Utsav Sumantkumar Bhavsar was appointed on Board with effect from September 03, 2024.

The Company Secretary of the Company acted as the Secretary to the Committee.

#### **Terms of Reference:**

The broad terms of reference of the Audit Committee include the following as has been mandated in Section 177 of Companies Act, 2013 and SEBI Listing Regulations:

- 1. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
- 2. Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees.
- 3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors
- 4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to:

<sup>&</sup>lt;sup>2</sup> Mr. Suhail Motlekar resigned from his position with effect from September 03, 2024

- i. Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013;
- ii. Changes, if any, in accounting policies and practices and reasons for the same;
- iii. Major accounting entries involving estimates based on the exercise of judgment by management;
- iv. Significant adjustments made in the financial statements arising out of audit findings;
- v. Compliance with listing and other legal requirements relating to financial statements;
- vi. Disclosure of any related party transactions;
- vii. Qualifications in the draft audit report.
- 5. Reviewing, with the management, the half yearly financial statements before submission to the board for approval.
- 6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, right issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/Draft Prospectus/ Prospectus /notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter.
- 7. Review and monitor the auditor's independence, performance and effectiveness of audit process.
- 8. Approval or any subsequent modification of transactions of the company with related parties;
- 9. Scrutiny of inter-corporate loans and investments;
- 10. Valuation of undertakings or assets of the company, wherever it is necessary;
- 11. Evaluation of internal financial controls and risk management systems;
- 12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.
- 13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
- 14. Discussion with internal auditors any significant findings and follow up there on.
- 15. The Audit Committee may call for the comments of the auditors about internal control systems, the scope of audit including the observations of the auditors and review of financial statement before their submission to the Board and may also discuss any related issues with the internal and statutory auditors and the management of the company.
- 16.Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.
- 17. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
- 18. The Audit Committee shall have authority to investigate into any matter in relation to the items specified in section 177(4) of Companies Act 2013 or referred to it by the Board.

- 19.To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
- 20. To review the functioning of the whistle blower mechanism;
- 21. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate.
- 22.To oversee and review the functioning of the vigil mechanism which shall provide for adequate safeguards against victimization of employees and directors who avail of the vigil mechanism and also provide for direct access to the Chairperson of the Audit Committee in appropriate and exceptional cases.
- 23. Audit Committee will facilitate KMP/auditor(s) of the Company to be heard in its meetings.
- 24. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans/ advances / investments existing as on the date of coming into force of this provision.
- 25. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.
- 26. To investigate any other matters referred to by the Board of Directors;
- 27. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee and/or is mandated by the Board from time to time and/or enforced by any statutory notification, amendment or modification, as may be applicable.

The Audit Committee shall mandatorily review the following information:

- a. Management discussion and analysis of financial information and results of operations;
- b. Statement of significant related party transactions (as defined by the Audit Committee), submitted by the management;
- c. Management letters / letters of internal control weaknesses issued by the statutory auditors;
- d. Internal audit reports relating to internal control weaknesses; and
- e. The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the Audit Committee.
- f. Statement of deviations:
  - i. Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
  - ii. Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

#### B) Stakeholders Relationship Committee

#### Composition, meetings and attendance

The Stakeholders' Relationship Committee of your Company has been constituted as per the requirements of Section 178 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Committee is an Independent Director. During the Financial Year 2024-25, the Committee met 4 (Four) times on 30-05-2024, 03-09-2024, 13-11-2024 and 17-02-2025.

The composition of the Stakeholder's Relationship Committee as on 31st March, 2025 and the attendance of the members in the meetings held during the Financial Year 2024-25 are as follows:

Name of Member	Designation	No. of meetings attended
Mr. Dalpat Chand Mehta	Chairman	4
Mr. Sanket Lamba	Member	4
Mr. Utsav Bhavsar <sup>1</sup>	Member	2
Mr. Suhail Motlekar <sup>2</sup>	Member	2

<sup>&</sup>lt;sup>1</sup> Mr. Utsav Sumantkumar Bhavsar was appointed on Board with effect from September 03, 2024.

The Company Secretary of the Company acted as the Secretary to the Committee.

#### **Terms of Reference**

- 1. Redressal of shareholders' and investors' complaints, including and in respect of:
- a) Allotment, transfer of shares including transmission, splitting of shares, changing joint holding into single holding and vice versa, issue of duplicate shares in lieu of those torn, destroyed, lost or defaced or when the space at back for recording transfers have been fully utilized.
- b) Issue of duplicate certificates and new certificates on split/consolidation/renewal, etc.;
- c) Non-receipt of share certificate(s), non-receipt of declared dividends, non-receipt of interest/dividend warrants, non-receipt of annual report and any other grievance/complaints with Company or any officer of the Company arising out in discharge of his duties.
- 2. Review the process and mechanism of redressal of Shareholders' /Investor's grievance and suggest measure of improving the system of redressal of Shareholders' /Investors' grievances.
- 3. Efficient transfer of shares; including review of cases for refusal of transfer / transmission of shares and debentures;

<sup>&</sup>lt;sup>2</sup> Mr. Suhail Motlekar resigned from his position with effect from September 03, 2024.

- 4. Reviewing on a periodic basis the approval/refusal of transfer or transmission of shares, debentures or any other securities;
- 5. Issue of duplicate certificates and new certificates on split/consolidation/renewal;
- 6. Allotment and listing of shares;
- 7. Review of measures taken for effective exercise of voting rights by shareholders.
- 8. Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.
- 9. Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholder of the company.
- 10. Oversee the implementation and compliance of the Code of Conduct adopted by the Company for prevention of Insider Trading for Listed Companies as specified in the Securities & Exchange Board of India (Prohibition of insider Trading) Regulations, 2015 as amended from time to time.
- 11. Any other power specifically assigned by the Board of Directors of the Company from time to time by way of resolution passed by it in a duly conducted Meeting, and
- 12. Carrying out any other function contained in the equity listing agreements as and when amended from time to time.

### C) Nomination and Remuneration Committee

#### **Composition**

The Nomination and Remuneration Committee of your Company has been constituted as per the requirements of Section 178 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Committee is an Independent Director.

During the Financial Year 2024-25, the Committee met 4 (Four) times on 05-04-2024, 30-05-2024, 03-09-2024 and 17-02-2025.

The composition of the Nomination and Remuneration Committee as on 31<sup>st</sup> March, 2025 and the attendance of the members in the meetings held during the Financial Year 2024-25 are as follows:

Name of Member	Designation	No. of meetings attended
Mr. Dalpat Chand Mehta	Chairman	4
Mr. Sanket Lamba	Member	4
Mr. Utsav Bhavsar <sup>1</sup>	Member	1

Mr. Suhail Motlekar <sup>2</sup>	Member	3

<sup>&</sup>lt;sup>1</sup> Mr. Utsav Sumantkumar Bhavsar was appointed on Board with effect from September 03, 2024.

The Company Secretary of the Company acted as the Secretary to the Committee

#### Terms of Reference

The terms of reference of the Nomination and Remuneration Committee includes the matters specified under Regulation 19 of SEBI Listing Regulations, 2015 as well as Section 178 of the Companies Act, 2013.

Role of committee shall, inter-alia, include the following:

- 1. Identify persons who are qualified to become directors and may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance;
- 2. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the level and composition of remuneration of the directors, key managerial personnel and other employees;
- 3. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description.

For the purpose of identifying suitable candidates, the Committee may:

- a. Use the services of an external agencies, if required;
- b. Consider candidates from a wide range of backgrounds, having due regard to diversity; and
- c. Consider the time commitments of the candidates.
- 4. Formulation of criteria for evaluation of independent directors and the Board;
- 5. Devising a policy on Board diversity; and
- 6. Decide the salary, allowances, perquisites, bonuses, notice period, severance fees and increment of Executive Directors

<sup>&</sup>lt;sup>2</sup> Mr. Suhail Motlekar resigned from his position with effect from September 03, 2024.

- 7. Determine our Company's policy on specific remuneration package for the Managing Director / Executive Director including pension rights;
- 8. Define and implement the Performance Linked Incentive Scheme (including ESOP of the Company) and evaluate the performance and determine the amount of incentive of the Executive Directors for that purpose
- 9. whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors
- 10. Decide the amount of Commission payable to the Whole Time Directors;
- Review and suggest revision of the total remuneration package of the Executive Directors keeping in view that performance of the Company, standards prevailing in the industry, statutory guidelines etc; and
- To formulate and administer the Employee Stock Option Scheme.
- 11. recommend to the board, all remuneration, in whatever form, payable to senior management.

#### Remuneration Policy:

The remuneration policy of the Company is directed towards rewarding performance, based on review of achievements on a periodic basis. The Company endeavours to attract, retain, develop and motivate the high-calibre executives and to incentivise them to develop and implement the Companies Strategy, thereby enhancing the business value and maintain a high-performance workforce. The policy ensures that the level and composition of remuneration of the Directors is optimum.

The Remuneration policy is also placed on the website of the Company can be accessed at www.pramara.com

Salient features of the policy on remuneration of executive and non-executive directors are as under:

#### **Executive Directors:**

The Board of Directors in consultation with the Nomination and Remuneration Committee decides on the remuneration payable to the Managing Director/Whole-Time Director. The total remuneration to the Managing Director and Whole-Time Director comprises fixed component consisting of salary and perquisites in accordance with Company's policy.

#### Non-Executive Directors:

There were no pecuniary relationship or transactions of the non-executive director's vis a vis the Company. Non-Executive Independent Directors are paid sitting fees for attending the Board Meetings.

Details of remuneration and sitting fees paid or provided to all the directors during the year ended March 31, 2025 are as under:

(Rs. In Lacs)

Name of Director	Salary & Perquisites	Sitting Fees	Commission	Total
Mr. Rohit Nandkishore Lamba	36.00	-	-	36.00
Mrs. Sheetal Rohit Lamba	24.00	-	-	24.00
Mr. Sanket Lamba	-	-	-	ı
Mr. Suhail Abbas Motlekar	-	-	-	ı
Mr. Dalpat Chand Mehta	-	1.65	-	1.65
Mr. Utsav Sumantkumar Bhavsar	-	0.525	-	0.525

#### **Notes:**

- (i) There were no pecuniary relationships or transactions of the Non-Executive Directors vis-à-vis Company other than payment of sitting fees for the purpose of attending meetings of the Company.
- (ii) The Managing Director and Whole-time Director are being paid remuneration as approved by the shareholders of the Company.
- (iii) None of the Directors of the Company has been granted any Stock Options during the year.

The Shareholding of Directors as on March 31, 2025 is as under:

Sr. No.	Name of Director	Shareholding	Percentage
1	Mr. Rohit Nandkishore Lamba	51,07,325	46.55
2	Mrs. Sheetal Rohit Lamba	4,23,000	3.86
3	Mr. Sanket Lamba	550	0.01

#### Performance Evaluation Criteria

The Board has carried out an annual evaluation of its own performance and that of its committees, Chairman and individual directors. The criteria for performance evaluation of the Board included aspects like Board composition and quality, Board meeting and procedure, information and functioning, strategic plans and policies etc. The criteria for performance evaluation of committees of the Board included aspects like composition of committees, functions and duties, committee meeting and procedures, management relation etc. The criteria for performance evaluation of the Chairman included his role,

managing relationship and leadership. The criteria for performance evaluation of individual directors included participation and contribution in the Board/Committee meetings, managing relationship, knowledge & skills etc.

The performance of non-independent directors was reviewed in the separate meeting of Independent Directors. The performance evaluation of the Board and the individual directors was evaluated by the Board seeking inputs from all the Directors. The performance of the committees was evaluated by the Board seeking inputs from the committee members.

#### 4. GENERAL BODY MEETINGS

Details of Annual General Meetings held during the last three financial years

For the Financial Year	Date of AGM	Time	Venue
2023-24	28.09.2024	12:30 p.m.	Registered office of the Company
2022-23	30.09.2023	11.30 a.m.	Registered office of the Company
2021-22	30.09.2022	11.30 a.m.	Registered office of the Company

During the previous year under review, no resolutions were proposed and passed through Postal ballot. None of the business items proposed required approval through postal ballot as per the provisions of the Companies Act and rules framed there under.

#### Details of special resolutions passed in Previous Three AGMs.

Financial Year	Particulars of Special Resolution Passed		
2023-24	To appoint Mr. Utsav Sumantkumar Bhavsar (DIN: 10121169) as an Independent Director.		
2022-23	Nil		
2021-22	Nil		

# Extra-Ordinary General Meeting held during the FY 2024-25:

Details of Extra-Ordinary General Meeting held during the financial year 2024-25.

In the Financial Year	Date of EGM	Time	Venue
2024-25	05-06-2024	12:.15 P.M.	A 208 Boomerang Equity Bussi Park Cts No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India.

#### 5. MEANS OF COMMUNICATION

a. All Half-year / Annual Financial Results are immediately sent to stock exchanges after being taken on record by the Board.

b. The Company's website www.pramara.com contains a separate dedicated section named "Investors" where information for shareholders is available.

#### 6. OTHER DISCLOSURES

#### A. Disclosure on materially significant related party transactions

There were some related party transactions during the Financial Year 2024-25 and the same do not have potential conflict with the interest of the Company at large.

Suitable disclosure as required has been made in the notes to the Financial Statement. A policy on related party transactions has been formulated and put up on the website of the Company.

# B. Details of non-compliance with regard to capital market.

There is no non-compliance by the Company on any matter related to the capital markets during the last year. Similarly, there are no penalties, strictures imposed by the Stock Exchanges, SEBI or any statutory authority on any matter related to capital market.

# C. Disclosure of accounting treatment

There is no deviation in following the treatments prescribed in any Accounting Standard in preparation of financial statements for the year 2024-25.

#### D. Board disclosures - Risk Management

The Board members of the Company are regularly appraised about the risk assessment and minimization procedures adopted by the Company. The Audit Committee of the Board is also regularly informed about the business risks and the steps taken to mitigate the same. The implementation of the risk assessment and minimization procedures is an ongoing process and the Board members are periodically informed of the status.

#### E. Whistle Blower Policy / Vigil Mechanism

The Company promotes ethical behaviour in all its business activities and has put in place a mechanism for reporting illegal or unethical behaviour. The Company has a Vigil mechanism and Whistle blower policy under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. Employees may also report to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee.

Whistle blower policy of the Company has been uploaded on the website of the Company.

# F. Details of compliance with mandatory requirements and adoption of nonmandatory requirements

The Company has complied with all mandatory requirements and has not adopted non-mandatory requirements.

#### G. Policies of the Company and Code of Conduct

Various policies and code of conduct of the Company are available on its website.

With a view to regulate trading in securities by the directors and designated employees, the Company has adopted a Code of Conduct for Prohibition of Insider Trading.

#### H. Certification from Company Secretary in practice:

The Company has obtained certificate from CS Prachi Bansal, Practising Company Secretary confirming that none of the Directors of the Company is debarred or disqualified by the Securities and Exchange Board of India/Ministry of Corporate Affairs or any such authority from being appointed or continuing as Director of the Company and the same is also attached to this Report.

# I. Total fees for all services paid by the Company, on a consolidated basis, to the statutory auditors and all entities in the network firm/network entity of which the statutory auditor is a part:

The details of total fees for all services paid by the Company, on a consolidated basis to the Statutory Auditors and all the entities in the network firm/network entity of which the statutory auditor is a part, for the financial year 2024-25 are as follows:

Sr. No	Name of Statutory Auditors	Nature of Services	Fees Paid
1	M/s Satya Prakash Natani &	Professional fees &	Rs. 2.50
	Co. Chartered Accountants	Audit Fees	Lacs

# J. Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Your Company has zero tolerance towards sexual harassment at the workplace and have a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. As required under law, an Internal Complaints Committee has been constituted for reporting and conducting inquiry into the complaints made by the victim on the harassments at the work place.

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

# K. List of core skills / expertise /competencies identified in the context of the business.

The Board continues to identify an appropriate mix of diversity and skills for introducing different perspectives into Board for better anticipating the risks and opportunities in building a long-term sustainable business.

The below table summarizes the key qualifications, skills and attributes which are taken into consideration while nominating to serve on the Board.

Business Strategies	Experience of crafting Successful Business Strategies an understanding the changing regulatory requirements
Financial & Accounting Expertise	Proficiency in financial accounting and reporting, corporate finance and internal controls, corporate funding and associated risks
Governance, Risk and Compliance	Knowledge and experience of best practices in governance structures, policies and processes including establishing risk and legal compliance frameworks, identifying and monitoring key risks.
Innovative	A strong understanding of innovation and technology, and the development and implementation of initiatives to enhance production
Diversity	Representation of gender, cultural or other such diversity that expand the Board's understanding and perspective

The below table specifies area of focus or expertise of individual Board Member:

Directors	Area of Skill/Expertise				
	Business Strategies	Finance & Accounting Expertise	Governance, Risk & Compliance	Innovati ve	Diversity
Mr. Rohit Lamba	V		√	√	V
Mrs. Sheetal Lamba	V	-	√	V	√
Mr. Sanket Lamba	-	V	√	-	V
Mr. Dalpat Mehta	V	√	√	-	V
Mr. Utsav Sumantkumar Bhavsar	-	V	V	-	<b>√</b>

Independent Directors confirmation by the Board.

All the Independent Directors have confirmed that they meet the criteria of independence as laid down under Regulation 16(1) (b) of the SEBI (LODR) Regulations and Section 149(6) of the Companies Act, 2013.

In the opinion of the Board, the independent directors fulfil the conditions of independence specified 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) of the SEBI (LODR) Regulations and they are also Independent of the Management.

#### 7. GENERAL SHAREHOLDER INFORMATION

#### a. Annual General Meeting (Proposed): 19th Annual General Meeting

Day and date: Tuesday, September 30, 2025

Time: 12:30 p.m.

Venue: Through Video Conferencing / Other Audio Visual Means

#### b. Financial Year (2024-25)

For accounting and financial reporting purpose, Company follows Financial Year which starts from 1st April each year and ends on 31st March of every succeeding year.

#### c. Board Meetings approval of Results

The Half-Year Financial Results for the financial year 2025-26 will be taken on record by the Board of Directors as per the following tentative schedule (subject to change, if any):

Half-year ending 30th September 2025 : October / November 2025

Half-year ending 31st March 2026: April / May 2026

#### d. Listing on Stock exchange

The company's Equity shares are listed on National Stock Exchange of India Limited (SME Platform) on 13 September, 2023. The Company has paid the Annual Listing Fee to the Stock Exchange.

#### e. Stock Code

ISIN for Equity Shares held in Demat form with NSDL and CDSL is **INEOO7A01017** NSE Symbol is: **PRAMARA** 

#### g. Market Price Data

Month	Low	High
April 2024	91.05	116.95
May 2024	111.70	172.00
June 2024	143.65	187.95
July 2024	148.05	181.95
August 2024	138.00	186.00
September 2024	148.00	185.10
October 2024	133.30	161.50

November 2024	132.05	161.00
December 2024	136.50	159.85
January 2025	119.05	146.10
February 2025	124.80	164.40
March 2025	101.05	151.50

#### h. Registrar and Share Transfer Agent

Name: Bigshare Services Pvt. Ltd.

Address: S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali

Caves Road, Andheri (East), Mumbai, Maharashtra, 400093

E-mail id: info@bigshareonline.com

Tel. No: 022- 62628200

### i. Share Transfer System

The Shares of Company are compulsorily traded in dematerialized form. Shares received in Physical Form are processed within a period of 15 days from the date of lodgement subject to documents being valid and complete in all respects. The request for dematerialization of Shares are also processed by the R&T agent within stipulated period and uploaded with the concerned Depositories. In terms of SEBI Listing Regulation, Company Secretary in Practice examines the records and processes of Share transfers and issues yearly Certificate which is sent to the Stock Exchanges.

#### j. Category wise Summary of Holders / Holdings as on 31st March, 2025:

Sr. No.	Category of Shareholders.	No. of	% of total
		Shares held	Shares
1.	Promoters, Directors, Relatives and	55,93,375	50.98
	Associates.		
2.	Indian Public	44,19,988	40.29
3.	Banks, Financial Institutions & Insurance	1,09,650	1.00
	Companies/ Mutual Funds		
4.	NRI's / Overseas Body Corporate	83,390	0.76
5.	Bodies Corporate	4,05,390	3.69
6.	NBFC Registered with RBI	-	-
7.	Trusts	-	-
8.	Clearing Members (NSDL+CDSL)	36,000	0.33
9.	Any Other (HUF)	3,23,375	2.95
	Total	1,09,71,168	100.00

#### k. Dematerialization of Shares & Liquidity

On March 31st, 2025, no shares of Company were held in physical form. The Promoters & Promoters-group shareholding was also fully dematerialized. The

aggregate dematerialized shareholding of the Company stood at 100%. Brief position of Company's dematerialized shares is given below:

S. No.	Description	Shares	% holding
1	NSDL	23,56,888	21.48
2	CDSL	86,14,280	78.52
3	PHYSICAL	-	-
	Total	1,09,71,168	100

# 1. Outstanding GDRs / ADRs / Warrants or any Convertible instruments, conversion date and likely impact on equity

As on 31st March, 2025, the Company did not have any outstanding GDRs/ADRs/Warrants or any Convertible instruments.

#### m. Credit Rating

During the year under review, your company has not obtained any credit rating for any instrument, programme or any scheme.

#### n. Dividend:

In view of the planned business growth, your directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2025.

#### o. Address for Correspondence

#### In case any problem or query shareholders can contact at:

#### Ms. Vanita Suresh Pednekar

Company Secretary & Compliance Officer A 208 Boomerang Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072 Maharashtra, India

Email: investor@pramara.com

### In case of finance and accounts related queries contact at:

### Mrs. Sheetal Rohit Lamba

Whole-time Director and Chief financial Officer A 208 Boomerang Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072 Maharashtra, India

Email: investor@pramara.com

# Shareholders may also contact Company's Registrar & Share Transfer Agent at:

# Bigshare Services Private Limited.

Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali

Caves Road, Andheri (East), Mumbai - 400093

Phone: 91-22-6263 8200 Fax: 91-22-6263 8299

Email: investor@bigshareonline.com

#### 8. MD/ CEO/ CFO CERTIFICATION

As required under Regulation 17 (8) of the SEBI Listing Regulations, 2015, the CEO and the CFO certification of the Financial Statements, the Cash Flow Statement and the Internal Control Systems for financial reporting for the financial year ended was placed before the Board.

9. Compliance with Corporate Governance requirements as specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 of the SEBI (LODR) Regulations, 2015.

Although your Company is SME listed company on National Stock Exchange of India Limited and compliance with the corporate governance as specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 of the SEBI (LODR) Regulations, 2015 are not applicable to the listed entity which has listed its specified securities on the SME Exchange, your Company has complied with most of the provisions of the above mentioned regulations of SEBI (LODR) Regulations, 2015 to maintain the effective Corporate Governance in the Company.

#### For Pramara Promotions Limited

Sd/- Sd/-

Rohit Lamba Sheetal Lamba

Managing Director Whole-time Director and CFO

**DIN:** 01796007 **DIN:** 01796017

Date: September 05, 2025

Place: Mumbai

# MD / CFO CERTIFICATION (Under regulation 17(8) of SEBI (LODR) Regulations, 2015)

To,

The Board of Directors.

#### **Pramara Promotions Limited**

In compliance with Regulation 17(8) read with Schedule II Part B of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby certify that:

- A. We have reviewed the Audited Financial Statements for Pramara Promotions Limited for the year ended 31<sup>st</sup> March, 2025 and to the best of our knowledge and belief:
- (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- (2) these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transaction entered into by the listed entity during the year ended 31st March, 2025 which are fraudulent, illegal or violative of the listed entity's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of Company's internal control system of the listed entity pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the Auditors and the Audit Committee:
- (i) that there are no significant changes in internal control over financial reporting during the half year and year ended;
- (ii) that there are no significant changes in accounting policies during the half year and year ended; and hence there are no disclosures to be made regarding the same in the notes to the financial results;
- (iii) that there are no instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

Sd/-Rohit Lamba Sd/-Sheetal Lamba

Managing Director

Whole-time Director and Chief Financial Officer

DIN: 01796007

PAN: ABHPL8333K

Date: May 30, 2025 Place: Mumbai

### CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT POLICY

[Regulation 34(3) read with Schedule V (Part D) of the SEBI (LODR) Regulations, 2015]

In accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that, all the Directors and the Senior Management Personnel of the Company have confirmed compliance with their respective Codes of Conduct, as applicable to them, for the financial year ended March 31, 2025.

#### For Pramara Promotions Limited

Sd/- Sd/-

Rohit Lamba Sheetal Lamba

Managing Director Whole-time Director and Chief Financial Officer

**DIN:** 01796007 **DIN:** 01796017

Date: September 05, 2025

Place: Mumbai

#### CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of

#### **Pramara Promotions Limited**

**Add:** A 208 Boomerang Equity Bussi Park Cts No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai- 400072, Maharashtra, India.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Pramara Promotions Limited (CIN: U51909MH2006PLC164247) and having registered office at A 208 Boomerang Equity Bussi Park Cts No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India, (hereinafter referred to as "the Company"), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para C Sub Clause 10 (i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company and its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr.	Name of Director	DIN	Date of Appointment in
No.			Company
1	Mr. Rohit Nandkishore Lamba	01796007	01/09/2006
2	Mr. Sheetal Rohit Lamba	01796017	01/09/2006
3	Mr. Sanket Lamba	09744427	30/09/2022
4	Mr. Dalpat Chand Mehta	10131490	23/05/2023
5	Mr. Utsav Sumantkumar Bhavsar	10121169	03/09/2024

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the company.

For, Prachi Bansal & Associates

Sd/-

Prachi Bansal Proprietor

**M. No.** A43355; **CP No.** 23670 **Date:** September 05, 2025

**UDIN:** A043355G001189049 **Place:** Faridabad

#### INDEPENDENT AUDITOR'S REPORT

To The Members of Pramara Promotions Limited,

# Report on the audit of the financial statements

#### **Opinion**

We have audited the financial statements of Pramara Promotions Limited ("The Company), which comprise the balance sheet as at March 31, 2025, the statement of Profit and Loss, Statement of Changes in Equity, the Cash flow statement for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statement").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements given the information required by the Companies Act, 2013, in the manner so required and give a true and fair view in conformity with the accounting Standard prescribed under section 133 of the Act read with Companies (Accounting Standards) Rule 2021 and other accounting principles generally accepted in India, of the state of affairs as at March 31, 2025, The profits/ loss, Changes in Equity and its cash flows for the year ended on that date.

# Basis for opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Company in accordance with' Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial year ended March 31, 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

#### Information Other than the financial Statement and Auditor Report thereon

The Company's Board of Directors is responsible for the preparation other information. The other information comprises the information included in the Board Report of the company, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of management for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, Changes in Equity and cash flows in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances under section 143(3) (i) of the Act
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the financial year ended March 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Report on other legal and regulatory requirements

- 1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2. As required by Section 143(3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March 2023, none of the directors are disqualified as on 31<sup>st</sup> March 2025 from being appointed as a director in terms of Section 164 (2) of the act
- (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company has does not have any pending litigations as on 31st March 2025 on its financial position in its Financial Statements.
  - ii. The Company did not have any long-term contracts for which there were any material foreseeable losses.
  - iii. There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.
  - iv. The Company has not declared or paid any dividend during the year.
  - v. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts.
    - i. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
    - ii. No funds have been received by the company from any person(s) or entity (ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
    - iii. Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us believe that the representations under subclause (i) and (ii) contain any material misstatement.

vi. Pursuant to Rule 3 (1) of the Companies (Accounts) Rules, 2014 for maintaining books of accounts using accounting software which has a feature of edit log i.e. recording of audit trail facility made applicable from April 01, 2023 to the company which are companies incorporated in India & accordingly, reporting under rule 11(g) of Companies (Audit & Auditors) Rules, 2014 is applicable for the Financials year ended March 31, 2025.

The company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

vii. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For Satyaprakash Natani and Co. Chartered Accountants Firm's Registration Number: 115438W

Sd/-

CA Satyaprakash Natani

**Partner** 

MRN: 048091 Place: Mumbai Date: 30-05-2025

UDIN: 25048091BMKQMD8927

### Annexure A to Independent Auditors' Report

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of **Pramara Promotions Limited ("the Company")** on the Standalone financial statements as of and for the year ended March 31, 2025

- i. (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
  - (b) The Company has a program of physical verification of Property, Plant and Equipment designed to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, certain fixed assets have been physically verified by the Management during the year and as inform to us no material discrepancies have been noticed on such verification. Therefore, we have not physically verified the fixed assets, we are relying on management certificate provided to us
  - (c) Based on our examination of the copy of registered sale deed/transfer deed/conveyance deed provided to us and online records of State authority, we report that, the title in respect of all immovable properties, disclosed in the Financial Statements included under Property, Plant and Equipment and investment property are held in the name of the Company as at the Balance sheet date. Title deed of these properties has been mortgaged with the banker.
  - (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year.
  - (e) Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- ii. (a) The management has conducted Physical verification of inventory at reasonable intervals during the year and as inform to us no material discrepancies were noticed on such Physical verification. Therefore, we have not physically verified the stocks, we are relying on management certificate provided to us.
  - (b) According to the information and explanations given to us and the records of the Company examined by us, the Company has been sanctioned working capital limits during the year.
- iii. The company has made any investment, granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Act. Therefore, the provisions of

Clause (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e) and (iii)(f), of the said Order are applicable to the company.

	the aggregate	balance
To whom	amount during the	outstanding at the
	year	balance sheet date
Parties other than subsidiaries, joint ventures	4,47,34,974	6,30,73,905
and associates		
Subsidiaries, joint ventures and associates Including Related Parties (Honkong Subsidiary)	1,94,399	1,94,399
Total Loan Granted	4,49,29,373	6,32,68,304

- (b) the schedule of repayment of the principal and the payment of the interest has not been stipulated and hence we are unable to comment as to whether repayment of the principal amount and the interest are regular.
- (c) since the schedule of repayment has not been stipulated, the provisions of clause 3(iii)(c) of the order are not applicable to the company.
- (d) The amount is not overdue, therefore the total amount overdue for more than ninety days, and reasonable steps not required to be taken by the company for recovery of the principal and interest;
- (e) Loan or advance in the nature of loan granted which has not fallen due during the year, therefore has not been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties,
- (f) The company has granted any loans or advances in the nature of loans without specifying any terms or period of repayment.

To whom	the aggregate amount during the year	percentage thereof to the total loans granted	aggregate amount of loans granted
Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;		0.43%	1,94,399
Total Loans Granted	4,49,29,373	100	6,32,68,304

iv. The company has granted any loans or made any investments or provided any guarantees or security to its director or any other person, in whom director is interested under Section 185 and 186. Therefore, the provisions of Clause (iv) of the said Order are applicable to the company.

	the aggregate	balance
To whom	amount during the	outstanding at the
	year	balance sheet date
Associates Partnership Firm-Essel Plast pack	-	56,00,000/-
Total	-	56,00,000/-

- v. The company has not accepted any deposits from the public within the meaning of Sections 73,
  - 74, 75 and 76 of the Act and the Rules framed there under to the extent notified. Therefore, the provisions of Clause (v) of the said Order are not applicable to the company.
- vi. According to the information and explanations given to us, the company is not required to maintain cost records. Therefore, the provisions of Clause (vi) of the said Order are not applicable to the company.
- vii. (a) According to the information and explanations given to us and the records of the company examined by us, in our opinion, the company is regular in depositing the undisputed statutory dues, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess, goods and service tax and other material statutory dues, as applicable, with the appropriate authorities.
  - (b) According to the information and explanations given to us and the records of the company examined by us, there are no dues referred in sub-clause (a) which have not been deposited on account of any dispute.
- viii. According to the information and explanations given to us and the records of the company examined by us, there is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account
- ix. (a) According to the records of the company examined by us and the information and explanation given to us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender as at the balance sheet date.

- (b) According to the information and explanations given to us and based on our audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- (c) According to the records of the company examined by us and the information and explanations given to us, the company has obtained term loans.
- (d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. (a) The company has not raised any money by way of initial public offer or further public offer (Including debt instruments) during the year. Therefore, this clause is not applicable.
  - (b) The company has made preferential allotment of shares & Warrants during the year. And the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.
- xi. (a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the company or on the company, noticed or reported during the year, nor have we been informed of any such case by the Management.
  - (b) During the course of our examination of the books and records of the company, report under section 143(12) of the Act, in Form ADT-4 was not required to be filed. Accordingly, the reporting under Clause 3(xi)(b) of the Order are not applicable to the company.
  - (c) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented

- to us by the management, no whistle- blower complaints have been received by the company during the year. Accordingly, the reporting under Clause (xi)(c) of the Order is not applicable to the company.
- xii. As the company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause (xii) of the Order are not applicable to the company.
- xiii. During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management and disclosed in the financial statement, The company is in compliance with section 177 and 188 of Companies Act 2013 wherever applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. (a)In our opinion and based on our examination & according to the information and explanation given to us, the company's Internal audit system is commensurate with the size of the company.
  - (b) We have considered the internal audit reports for the year under audit, in determining the nature, timing and extent of our audit procedures.
- xv. The company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the company.
- xvi. (a) The company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause (xvi)(a) of the Order are not applicable to the company.
  - (b) The company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause (xvi)(b) of the Order is not applicable to the company.
  - (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause (xvi)(c) of the Order is not applicable to the company.
  - (d) Based on the information and explanations provided by the management of the company, the Group does not have any CICs other than the Company. We have not, however, separately evaluated whether the information provided by the management is accurate and complete.

- xvii. The company has not incurred cash losses in the financial year and in the immediately preceding financial Year.
- xviii. There has been no resignation of the statutory auditors during the year and accordingly reporting under Clause (xviii) of the order is not applicable to the company.
- xix. According to the information and explanations given to us and on the basis of the financial ratio ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, As per our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx. Based on the examination of records of the company and information and explanations given to us the CSR is not applicable to the company Accordingly, the reporting under Clause (xx)(a) and (xx)(b) of the Order is not applicable to the company.
- xxi. The reporting under Clause (xxi) of the Order is not applicable in respect of audit of standalone Financial Statement of company. Accordingly, no comment in respect of the said clause has been included in this report.

For Satya Prakash Natani & co Chartered Accountants FRN: 115438W

Sd/-Satya Prakash Natani Partner MRN: 048091

Date: 30-05-2025

UDIN: 25048091BMKQMD8927

#### ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of **Pramara Promotions Limited ("the Company")** on the financial statements as of and for the year ended March 31, 2025)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Pramara Promotions Limited ("the Company")**, as of March 31, 2025, in conjunction with our audit of the financial statements of the Company for the period ended on that date.

# Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential component of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

# Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statement of **Pramara Promotions Limited** and such internal financial controls over financial reporting with reference to financial statement of **Pramara Promotions Limited** were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company

considering the essential component of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Satya Prakash Natani & Co Chartered Accountants FRN: 115438W

Sd/-Satya Prakash Natani Partner Membership Number: 048091

Place: Mumbai Date: 30-05-2025

UDIN: 25048091BMKQMD8927

PRAMARA PROMO	TIONS L	TD	
CIN: U51909MH200		- 1 2025	
Standalone Balance Sheet a	s at 31st M	arcn, 2025	
Particulars	Note No	31st March 2025 (Amount in Rs.)	31st March 2024 (Amount in Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	10,97,11,680	9,03,50,000
(b) Surplus	3	50,33,88,504	22,93,90,232
(c) Money Received against share warrants	4	1,85,25,000	-
(2) Non-current liabilities			
(a) Long-term borrowings	5	16,47,48,569	13,11,98,643
(b) Defered Tax Liability	6	5,57,270	3,57,291
(3) Current liabilities			
(a) Short Term Borrowings	7	17,62,90,753	20,57,16,488
(b) Trade payables (A) total outstanding dues of micro enterprises	8	2 50 55 465	40.00.000
(A) total outstanding dues of micro enterprises and small enterprises; and		2,58,55,165	48,88,808
(B) total outstanding dues of creditors other than			1,77,05,655
micro enterprises and small enterprises		-	1,77,00,000
(c) Other current liabilities	9	61,39,182	81,03,961
(d) Short-term provisions	10	1,22,67,725	1,12,67,725
_			
II.Assets	otal	1,01,74,83,849	69,89,78,804
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets	11	0.1.00.101	- 1- 00 011
(i) Property, plant and equipment		8,14,99,431	7,47,93,811
(ii) Capital work-in-progress		-	
(b) Non-current investments	12	56,00,635	56,00,635
(c) Deferred Tax Assets (net)		-	-
(d) Long term loans and advances		-	-
(2) Current assets			
(a) Current Investments		-	_
(b) Inventories	13	38,76,65,639	28,44,24,348
(c) Trade receivables	14	30,95,54,620	18,64,80,076
(d) Cash and cash equivalents	15	6,19,46,166	3,42,01,753
(e) Short-term loans and advances	16	15,36,53,502	9,45,25,572
(f) Other current assets	17	1,75,63,857	1,89,52,609
Material Accounting Polictes	otal 1	1,01,74,83,849	69,89,78,804
Notes to accounts	27-43	0	(0)
Notes referred to above form an integral part of the Financial Stateme			(0)
As per our report of even date	For & On	Behalf of the Board of D	irectors
For Satya Prakash Natani & Co.			000010
Chartered Accountants			
ICAI F.R.No. 115438W	Sd/-		
	Rohit Lam	ıba	
		& Managing Director	
	DIN-01796	007	
Sd/-	Sd/-		
Satyaprakash Natani	Sheetal La		
(Partner)	Director a		
M.No.: 048091 Date:- 30.05.2025	DIN-01796	UI/	
Place:- Mumbai	-		
i idea i idilibui	Sd/-		
	Sanket La	ımba	
	Director		
	DIN 0974	4427	

		TIONS LTD 6PLC164247			
Standalone Statement of Profit and Loss for the Year Ended 31st March, 2025					
	Nete	0004.05	0000.04		
Particulars	Note No.	2024-25 (Amount in Rs.)	2023-24 (Amount in Rs.)		
Revenue from operations	18	76,56,49,406	56,00,86,177		
Other income	19	1,15,71,362	65,48,859		
Total Income		77,72,20,768	56,66,35,036		
-					
<u>Expenses:</u> Purchases	20	66 54 91 209	20 02 4E 40		
Changes in inventories of finished goods, work-in-		66,54,81,208	39,93,45,48		
progress and Stock-in-Trade	21	(10,32,41,291)	(2,26,19,73)		
Employee benefit expense	22	4,22,94,070	3,82,32,598		
Financial costs	23	5,66,11,054	4,93,81,05		
Depreciation and amortisation cost	24	1,06,73,458	79,75,397		
Other expenses	25	4,04,67,171	4,76,70,384		
Total expenses		71,22,85,670	51,99,85,187		
Profit before Expectional Item and Tax		6,49,35,098	4,66,49,849		
Expectional Item		_			
Expectional Item		-	<u>-</u>		
Profit before Expectional Item and Tax		6,49,35,098	4,66,49,849		
Tax expense:					
(1) Current tax		1,00,00,000	90,00,000		
(2) Deferred tax		1,99,979	6,40,068		
(3) (Excess) / Less Provision for earlier years		-	-		
Profit for the period		5,47,35,119	3,70,09,781		
Profit for the period		5,47,35,119	3,70,09,781		
Earning per equity share:	26				
Face value per equity shares Rs.10/- fully paid up.					
(1) Basic		4.99	4.10		
(2) Diluted		4.73	4.10		
Notes referred to above form an integral part of the	Financial S	tatements.			
As per our report of even date	For & Or	Behalf of the Board of Dire	ectors		
For Satya Prakash Natani & Co.					
Chartered Accountants ICAI F.R.No. 115438W	Sd/-				
ICAI F.R.NO. 115456W	Rohit La	mba			
		n & Managing Director			
	DIN-0179				
C.1/	C4/				
Sd/-	Sd/-	1 1 -			
Satyaprakash Natani	Sheetal				
(Partner ) M.No.: 048091	DIN-0179	and CFO			
Date:- 30.05.2025	DIN-0179	70017			
Date:- 30.05.2025 Place:- Mumbai					
i idoo. Pidilibul	Sd/-				
	Sanket L	amba			
	Director				
	DIN 097				
	Sd/-				
	Vanita P	ednekar			
	Compan	v Secretary			

Company Secretary

	PRAMARA PROMOTIONS LTD CIN: U51909MH2006PLC164247		
	STANDALONE CASH FLOW STATEMENT FOR THE YEAR B	ENDED MARCH 31, 2025	
	Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A. C	ASH FLOW FROM OPERATING ACTIVITIES		
No	st profit before they and outropudingly items	6 40 3E 009	4 66 40 940
	et profit before tax and extraordinary items	6,49,35,098	4,66,49,849
	epreciation and amortisation expense	1,06,73,458	79,75,397
	terest and other income on investments	(71,46,571)	(65,48,859
Ot	her borrowing cost	11,40,003	5,37,029
	terest expenses	5,48,51,484	4,88,44,028
	ferred tax	(1,99,979)	(6,40,068
Pro	ovision of Tax	(1,00,00,000)	(90,00,000
Or	perating profit / (loss) before working capital changes	11,42,53,493	8,78,17,375
	nanges in working capital:	11,42,53,493	0,70,17,373
	crease / (Decrease) in trade payable	32,60,702	(6,79,73,261
	crease / (Decrease) in short term borrowing	(2,94,25,736)	1,44,06,825
	crease / (Decrease) in provisions	10,00,000	92,91,972
	crease / (Decrease) in deferred tax liabilities	(5,57,270)	(6,40,068
	crease / (Decrease) in other current liabilities	(19,64,779)	(1,52,50,691
	ncrease) / Decrease in other current assets	(13,88,753)	10,64,469
	ncrease) / Decrease in short term loan and advances	(5,91,27,930)	(5,87,47,134
	ncrease) / Decrease in trade receivables	(12,30,74,544)	(2,90,54,998
	ncrease) / Decrease in inventories	(10,32,41,291)	(2,26,19,731
		(31,45,19,599)	(16,95,22,617
	ASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(20,02,66,107)	(8,17,05,242
	ss: Taxes paid	30,42,839	(93,56,518
Ni	ET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(19,72,23,268)	(9,10,61,760
B C	ASH FLOW FROM INVESTING ACTIVITIES		
	urchase)/Sale of tangible / intangible assets	(1,73,79,078)	53,18,327
	vestment in fixed deposits	(27.37.373.37	-
	nk interest received	71,46,571	65,48,859
	vidend received	-	-
Ni	ET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(1,02,32,507)	1,18,67,187
_			
	ASH FLOW FROM FINANCING ACTIVITIES	(5.50.04.407)	/
	terest expenses	(5,59,91,487)	(4,93,81,057
	inds borrowed	3,35,49,926	(1,05,69,382
_	vidend paid	25.76.41.740	12.00.00.222
	sue of Equity Shares ET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	25,76,41,748 <b>23,52,00,187</b>	13,86,80,222 <b>7,87,29,783</b>
	· · · · · ·		
	T INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	2,77,44,412	(4,64,790
	ash and Cash equivalents at beginning period (Refer Note 14) ash and Cash equivalents at end of period (Refer Note 14)	3,42,01,753	3,46,66,542 3,42,01,753
	ash and Cash equivalents at end of period (Refer Note 14) ash and Cash equivalents comprise of	6,19,46,166	3,42,01,753
	ish on hand	17,05,245	35,58,402
	alances with banks	17,03,243	33,30,402
	current accounts	6,02,40,922	3,06,43,351
	Total	6,19,46,166	3,42,01,753
This C	ash Flow Statement has been prepared as per "Indirect Method" as prescribe	ed by Accounting Standard	-3 (revised)
"Cash	Flow Statements"		
As pe	r our report of even date	As per our report of e	ven date
For S	atya Prakash Natani & Co.	For & On Behalf of the	Board
	ered Accountants		
ICAI	F.R.No. 115438W		
-		Sd/-	
_		Rohit Lamba	
		Chairman & Managing	Director
Sd/-		DIN-01796007	
Satya	prakash Natani		
(Part	ner )	Sd/-	
	: 048091	Sheetal Lamba	
	- 30.05.2025 - Mumbai	Director and CFO DIN-01796017	
riace	:- Mumbai	DTM-01\201\	
-		Sd/-	
		Sanket Lamba	
		Director	
		DIN 09744427	
_			
		0.17	
		Sd/-	
		Sd/- Vanita Pednekar Company Secretary	

PRAMARA PROMOTIO	.64247			
Notes Forming Part of Bala				+
•				
lote 2 :- Share capital				
Particulars	31st March, 2025	31st March, 2024		
raiticulais	STSC March, 2025	315t March, 2024		
uthorised share capital*				
,25,00,000 (PY 1,10,00,000) equity Shares of Rs.10 each	12,50,00,000	11,00,00,000		
ssued, subscribed & paid-up share capital**				
ssued, subscribed & paid-up snare capital**				
0,971,168 (PY 90,35,000) Equity Shares of Rs.10/- each	10,97,11,680	9,03,50,000		
hare holding pattern and details				
hareholder % holding No.of shares				
phit Lamba         43.32         47,52,325           heetal Lamba         3.86         4,23,000				
heetal Lamba 3.86 4,23,000				
otal share capital	10,97,11,680	9,03,50,000		
* The Authorised capital has increased during the half year from Rs 11,0	00 000 1 . D. 425 000 000 3			
athorised capital is due to issue of New shares. There is fresh issue of shares.allotment of new shares done on 05.07.2024  * The issued capital has increased during the half year from Rs 9,03,50,0 spital is due to issue of New shares. There is fresh issue of shares by wa	ares by way of Preferantial of to Rs 10,97,11,680. The	for 19,36,168 re increase in issue		
ew shares done on 05.07.2024 ne company has issued 6,00,000 share warrants @ Rs. 123.50. on 05.07.				
oney on share warrants.	and a sure			
lote 2.1 : Reconciliation of number of shares outstanding is set out l Particulars	31st March, 2025	31st March, 2024		
quity shares at the beginning of the year	90,35,000	66,11,000		
.dd: Shares issued during the current financial year (Preferential basis)	19,36,168	24,24,000		+
ote 2.2 : The Company has only one class of equity shares. Each holder ote 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the beq	36,168 Shares ginning and at the end of the	·		
ote 2.2: The Company has only one class of equity shares. Each holder the 2.3: (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4: There is change in the number of shares outstanding at the begote 2.5: There is change in the pattern of shareholding during the half y	of equity shares is entitled t 36,168 Shares jinning and at the end of the ear.	o one vote per share.	% Change during the year***	
ote 2.2 : The Company has only one class of equity shares. Each holder ote 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the bey ote 2.5 : There is change in the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March 2 Promoter Name	of equity shares is entitled to 36,168 Shares inning and at the end of the ear.	o one vote per share.  2 year.  % of total shares**	the year***	
ote 2.2 : The Company has only one class of equity shares. Each holder ote 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the beg ote 2.5 : There is change in the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March 2 Promoter Name	of equity shares is entitled to 36,168 Shares inning and at the end of the ear.	o one vote per share.  e year.  % of total shares**  43.32	the year*** (20.07)	
ote 2.2 : The Company has only one class of equity shares. Each holder ote 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March 2 Promoter Name  whit Lamba	of equity shares is entitled to 36,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325 4,23,000	o one vote per share. e year.  % of total shares**  43.32 3.86	(20.07) (1.87)	
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ote 2.2: The Company has only one class of equity shares. Each holder ote 2.3: (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4: There is change in the number of shares outstanding at the beg ote 2.5: There is change in the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March:  Promoter Name  whit Lamba heetal Lamba heetal Lamba heetal Lamba otal  uring the year the promoters shareholding has changed to the sale hares held by promoters at the end of the year ending 31st March:  Promoter Name  white Lamba otal  hares held by promoters at the end of the year ending 31st March:  Promoter Name  white Lamba heetal Lamba  heetal Lamba  heetal Lamba  heetal Lamba  continued to the year ending 31st March:  Promoter Name  white Lamba  heetal Lamba  fotal  fotal 3: Surplus  Particulars  ecurity Premium  dd :- Shares issued during the current financial year (Preferential basis) hass:- IPO Expenses	of equity shares is entitled to 26,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325  4,23,000  8,500  5,000  550  51,89,375 /transfer of shares  2024  No. of Shares**  62,44,325  31st March, 2025  12,33,99,722 21,97,55,668	% of total shares**  43.32 3.86 0.08 0.05 0.01 47.30  % of total shares**  63.39 5.72  69.11  31st March, 2024  13,74,31,500 1,40,31,778	(20.07) (1.87) 0.08 0.05 0.01  % Change during the year***	
ote 2.2 : The Company has only one class of equity shares. Each holder ote 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March:  Promoter Name  Othit Lamba heetal Lamba beena Multani apna Makhija anket Lamba otal  uring the year the promoters shareholding has changed to the sale hares held by promoters at the end of the year ending 31st March:  Promoter Name  Othit Lamba heetal Lamba  Otal  Jeres held by promoters at the end of the year ending 31st March:  Promoter Name  Othit Lamba heetal Lamba  Otal  Jeres held by promoters at the end of the year ending 31st March:  Promoter Name  Othit Lamba heetal Lamba  Otal  Jeres held by Promoters at the end of the year ending 31st March:  Promoter Name  Othit Lamba heetal Lamba  Otal	of equity shares is entitled to 36,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325  4,23,000  8,500  5,000  550  51,89,375 /transfer of shares  2024  No. of Shares**  62,44,325  31st March, 2025  12,33,99,722 21,97,55,068  34,31,54,790	% of total shares**  43.32 3.86 0.08 0.05 0.01 47.30  % of total shares**  63.39 5.72  69.11  31st March, 2024  13,74,31,500 1,40,31,778 12,33,99,722	(20.07) (1.87) 0.08 0.05 0.01  % Change during the year***	
to te 2.2 : The Company has only one class of equity shares. Each holder to te 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the pattern of shareholding during the half y that is the point of the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March 2 Promoter Name  Shit Lamba heetal Lamba heetal Lamba hareholding has changed to the sale that has held by promoters at the end of the year ending 31st March 2 Promoter Name  Shit Lamba heetal Lamba	of equity shares is entitled to 26,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325  4,23,000  8,500  5,000  550  51,89,375 /transfer of shares  2024  No. of Shares**  62,44,325  31st March, 2025  12,33,99,722 21,97,55,668	% of total shares**  43.32 3.86 0.08 0.05 0.01 47.30  % of total shares**  63.39 5.72  69.11  31st March, 2024  13,74,31,500 1,40,31,778	(20.07) (1.87) 0.08 0.05 0.01  % Change during the year***	
ote 2.2 : The Company has only one class of equity shares. Each holder ote 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  heetal Lamba  beena Multani  apna Makhija  anket Lamba  beena Multani  apna Makhija  anket Lamba  behares held by promoters shareholding has changed to the sale hares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  behares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  betal Lamba  dotal  dotal Surplus  Particulars  Fortic or Shares issued during the current financial year (Preferential basis) sess :- IPO Expenses  rofit & Loss A/C pening balance dd:- Profit for the year esses: Bonus shares issued	of equity shares is entitled to 36,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325 4,23,000 5,000 5,000 550 51,89,375 /transfer of shares  2024  No. of Shares**  2024  No. of Shares**  2024  31st March, 2025  12,33,99,722 21,97,55,068  34,31,54,790  10,59,90,510 5,47,35,119	% of total shares**  43.32 3.86 0.08 0.05 0.01 47.30  % of total shares**  63.39 5.72  69.11  31st March, 2024  13,74,31,500 1,40,31,778 12,33,99,722 6,89,80,729	(20.07) (1.87) 0.08 0.05 0.01  % Change during the year***	
ote 2.2 : The Company has only one class of equity shares. Each holder ote 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  heetal Lamba  beena Multani  apna Makhija  anket Lamba  beena Multani  apna Makhija  anket Lamba  behares held by promoters shareholding has changed to the sale hares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  behares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  betal Lamba  dotal  dotal Surplus  Particulars  Fortic or Shares issued during the current financial year (Preferential basis) sess :- IPO Expenses  rofit & Loss A/C pening balance dd:- Profit for the year esses: Bonus shares issued	of equity shares is entitled to 26,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325  4,23,000  8,500  5,000  550  51,89,375  /transfer of shares  2024  No. of Shares**  62,44,325  31st March, 2025  12,33,99,722 21,97,55,068 34,31,54,790  10,59,90,510 5,47,35,119 4,91,915	% of total shares**  43.32 3.86 0.08 0.05 0.01 47.30  % of total shares**  63.39 5.72  69.11  31st March, 2024  13,74,31,500 1,40,31,778 12,33,99,722  6,89,80,729 3,70,09,781	(20.07) (1.87) 0.08 0.05 0.01  % Change during the year***	
ote 2.2 : The Company has only one class of equity shares. Each holder ote 2.3 : (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the number of shares outstanding at the begote 2.5 : There is change in the pattern of shareholding during the half y hares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  heetal Lamba  beena Multani  apna Makhija  anket Lamba  beena Multani  apna Makhija  anket Lamba  behares held by promoters shareholding has changed to the sale hares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  behares held by promoters at the end of the year ending 31st March 2 Promoter Name  Onlit Lamba  betal Lamba  dotal  dotal Surplus  Particulars  Fortic or Shares issued during the current financial year (Preferential basis) sess :- IPO Expenses  rofit & Loss A/C pening balance dd:- Profit for the year esses: Bonus shares issued	of equity shares is entitled to 36,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325 4,23,000 5,000 5,000 550 51,89,375 /transfer of shares  2024  No. of Shares**  2024  No. of Shares**  2024  31st March, 2025  12,33,99,722 21,97,55,068  34,31,54,790  10,59,90,510 5,47,35,119	% of total shares**  43.32 3.86 0.08 0.05 0.01 47.30  % of total shares**  63.39 5.72  69.11  31st March, 2024  13,74,31,500 1,40,31,778 12,33,99,722 6,89,80,729	(20.07) (1.87) 0.08 0.05 0.01  % Change during the year***	
ote 2.2: The Company has only one class of equity shares. Each holder ote 2.3: (a) There is fresh issue of shares by way of Preferantial for 19, ote 2.4: There is change in the number of shares outstanding at the beg ote 2.5: There is change in the number of shares outstanding at the beg ote 2.5: There is change in the pattern of shareholding during the half y shares held by promoters at the end of the year ending 31st March:  Promoter Name  Ohit Lamba heetal Lamba eena Multani apna Makhija analket Lamba otal  Puring the year the promoters shareholding has changed to the sale shares held by promoters at the end of the year ending 31st March:  Promoter Name  Ohit Lamba heetal Lamba  Otal  Promoter Name  Ohit Lamba heetal Lamba  Otal  O	of equity shares is entitled to 26,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325  4,23,000  8,500  5,000  550  51,89,375  /transfer of shares  2024  No. of Shares**  62,44,325  31st March, 2025  12,33,99,722 21,97,55,068 34,31,54,790  10,59,90,510 5,47,35,119 4,91,915	% of total shares**  43.32 3.86 0.08 0.05 0.01 47.30  % of total shares**  63.39 5.72  69.11  31st March, 2024  13,74,31,500 1,40,31,778 12,33,99,722  6,89,80,729 3,70,09,781	(20.07) (1.87) 0.08 0.05 0.01  % Change during the year***	
tohit Lamba Sheetal Lamba Gena Multani Sapna Makhija Sanket Lamba Fotal  During the year the promoters shareholding has changed to the sale Shares held by promoters at the end of the year ending 31st March :  Promoter Name  Sohit Lamba Sheetal Lamba  Fotal	of equity shares is entitled to 36,168 Shares inning and at the end of the ear.  2025  No. of Shares**  47,52,325  4,23,000  8,500  5,000  550  51,89,375  /transfer of shares  2024  No. of Shares**  47,52,325  51,7,000  500  51,89,375  51,7,000  51,89,375  10,27,325  51,7,000  10,59,0,510  5,47,35,119  4,91,915  16,02,33,715  50,33,88,504	% of total shares**  43.32 3.86 0.08 0.05 0.01 47.30  % of total shares**  63.39 5.72  69.11  31st March, 2024  13,74,31,500 1,40,31,778 12,33,99,722 6,89,80,729 3,70,09,781 10,59,90,510 22,93,90,232	(20.07) (1.87) 0.08 0.05 0.01  % Change during the year***	

Note 4 : Money Received against share warrants		
Particulars	31st March, 2025	31st March, 2024
Share Warrants	1,85,25,000	-
		-
Total	1,85,25,000	-

The company has issued 6,00,000 share warrants @ Rs. 123.50. on 05.07.2024. The company has called 25% application money on share warrants.

Note 5 : Long term borrowings		
Particulars	31st March, 2025	31st March, 2024
Secured		
1. Car Loan Kotak Mahindra Fortuner	-	2,13,866
Note :- Car Loan for Fortuner from Kotak Mahindra amounting Rs.29,42,300/-		
secured by hypothecation of vehicle payable in EMI of 50,700/-		
Matured on 01.06.2025		
A AVIO DALIN OF CI ANNO ANTICENTA A PA OD	F7 FF 600	4 42 00 000
2. AXIS BANK-GECL-921060057357353-2.59 CR Sanction Amount 2,59,00,000 Matured on 30.11.2026 EMI 719440	57,55,680	1,43,88,960
3anction Amount 2,37,00,000 Matured on 30.11.2020 LMI 717440		
3. Deutsche Bank Term Loan A/c no 300018318620073	6,92,98,534	7,65,27,830
Note :- Loan Against Property from Deutsche Bank amounting Rs.8,50,00,000/-	3,52,55,55	.,,
secured by residential flat of Directors payable in EMI of 9,31,777/-		
Matured on 05.07.2034		
matarea on 03,07,2004		
4. Deutsche Bank Term Loan - 320018318620019	48,28,286	50,26,634
Sanction Amount 1,40,20,514 Matured on 05.09.2027 EMI 577180		
5. Deutsche Bank Term Loan - 320018318620028	45,69,737	47,57,488
Sanction Amount 1,32,69,771 Matured on 05.09.2027 EMI 546275		
6. Deutsche Bank Term Loan - 320018318620037	59,51,358	61,95,872
Sanction Amount 1,72,81,726 Matured on 05.09.2027 EMI 711434		
7. Deutsche Bank Term Loan - 320018318620046	94,07,048	98,30,764
Sanction Amount 1,15,54,703 Matured on 05.09.2029 EMI 370132		
8. Bajaj Finserv Limited Mercedes Benz	-	15,39,505
Sanction Amount 30,25,722 Matured on 02.12.2026 EMI 83443		
0.7.0.0.11.0.0.11.0.0	2 24 702	2 40 440
9. Tata Capital Limited Audi Car	2,31,702	2,49,118
Sanction Amount 15,00,000 Matured on 03.07.2025 EMI 60450		
(Audi car is in the name of Director)		
9. IndusIND Bank	23,30,385	_
Sanction Amount 35,00,000 Matured on 04.06.2027 EMI 1,23,915	23,30,303	
Surecisii Airiodii Sayooyoo Macarea ah a maa 2027 2mi 1,23,713		
10. Car Loan ICICI Bank Wealth Management		
Note :- Car Loan for ICICI Bank Wealth Management Rs.40,10,000/- secured by		
hypothecation of vehicle payable in EMI of 1,09,370/-	33,41,313	-
Matured on 10.04.2029		
11. Car Loan ICICI Bank Wealth Management		
Note :- Car Loan for ICICI Bank Wealth Management Rs.29,90,000/- secured by	24,97,740	_
hypothecation of vehicle payable in EMI of 73,047/-	24,97,740	
Matured on 10.01.2030		
11. Car Loan HDFC	89,37,295	-
Note :- Car Loan for HDFC Bank Rs.1,04,04,464/- secured by hypothecation of		
vehicle payable in EMI of 1,67,134/-		
Matured on 07.08.2031		
Haranistad		
Unsecured Loan from NREC (excluding current maturities)	4 75 00 401	1 24 60 606
Loan from NBFC (excluding current maturities)	4,75,99,491	1,24,68,606
TOTAL	16,47,48,569	13,11,98,643

Note 6 : Defered Tax Liability		
Particulars	31st March, 2025	31st March, 2024
Defered Tax Liability	(5,57,270)	(3,57,291)
	(5,57,270)	(3,57,291)
Note 7 : Short Term Borrowings		
Particulars	31st March, 2025	31st March, 2024
Secured		
Deutsche Bank- CC	11,92,99,283	14,90,53,532
Note :- Against mortagage of Residential & Official Property of Director as below*		
*1. Flat no.502, Plam Beach Riviera Chsl, Gandhi Gram Road, Juhu, Mumbai - 400049		
*2. C-4108/4109/4110, Oberoi Garden Estate, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072		
3. A-208, Boomerang, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072 (Owned by Company)		
Current Maturities of Long Term Borrowings	1,90,54,876	3,50,94,121
Unsecured		
Current Maturities of Long Term Borrowings from NBFC	3,79,36,594	2,15,68,835
Total	17,62,90,753	20,57,16,488
Note 8 : Trade payables		
Particulars	31st March, 2025	31st March, 2024
Total outstanding dues of micro enterprises and small enterprises	2,58,55,165	48,88,808
Total outstanding dues of creditors other than micro enterprises	-	1,77,05,654.86
and small enterprises		
Total	2,58,55,165	2,25,94,463

Note 8.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since limited informationhas been received from the suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid as at the year end ... In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Frade Payables ageing schedule: As at 31st March, 2025					
Trade Payables ageing schedule: As at 51st March,2025					
	Outstan	ding for following periods for	rom due date of paymer	nt	
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	2,06,08,920	38,63,206	13,83,040		2,58,55,16
(ii) Others	,,,		-,,-		-
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					<u> </u>
Trade Payables ageing schedule: As at 31st March, 2024					
	Outstan	ding for following periods for	rom due date of paymer	nt	
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	9,35,667	39,53,141		-	48,88,80
(ii) Others	79,28,528	97,77,127			1,77,05,65
(iii) Disputed dues- MSME		,,			- ,,,
(iv) Disputed dues - Others					-

Particulars	31st March, 2025	31st March, 2024
	,	,
Statutory Dues:		
GST and other Indirect taxes	6,316	<del>-</del>
TDS	38,97,169	48,44,791
ESIC, PT & PF Payable	1,95,634	3,88,143
Others	19,64,087	19,30,680
Other Dues:		
Outstanding Liabilities	75,976	9,40,347
Total	61,39,182	81,03,961
Sub-note 9.1 : Outstanding Liabilities		
Particulars	31st March, 2025	31st March, 2024
Faiticulais	Sist Harti, 2025	513t March, 2024
Craditars for Evnances		
Creditors for expenses	75.976	9.40.347
	75,976	9,40,347 -
	·	9,40,347 - -
Creditors for Expenses Interest Payable Temporary overdraft balances Total	· -	9,40,347 - - - <b>9,40,347</b>
Interest Payable Temporary overdraft balances  Total	-	
Interest Payable Temporary overdraft balances	-	
Interest Payable Temporary overdraft balances  Total	-	
Interest Payable Temporary overdraft balances  Total  Note 10 : Short Term Provisions Particulars	75,976	9,40,347
Interest Payable Temporary overdraft balances  Total  Note 10 : Short Term Provisions	75,976 31st March, 2025	9,40,347 31st March, 2024

	CI	IARA PROM N: U51909MH20 Forming Part	006PLC16424	7			
	Notes	Torring Fart	or balance S	ileet			
lote 1	12 : Non current investment						
r. No	. Particula	rs		31st Mar	ch, 2025	31st March,	2024
1	Investment in Subsidiary Company (1 H	IKD)			10		10
2	Investment in Shares Unquoted				625		625
3	Investment in Partnership Firm				56,00,000	56,0	00,000
	Total				56,00,635	56,0	0,635
12	All above investments are carried a  Other disclosures	t cost					
12	Other disclosures						
(a) (b) (c)	Aggregate cost of quoted investment Aggregate market value of quoted investments Aggregate amount of unquoted investments Aggregate provision for diminution in value of			- 56,00,635 -	56,0	- 00,635 -	
(d)	investment Company invested HK\$ 1, in Hongkong	Subsidiary.					
ote 1 Sr. No	. Particula Stock in Trade	Particulars		<b>31st Ma</b> r	<b>ch, 2025</b> 3,76,65,639	<b>31st March,</b> 28,44,2	
	*Valued at lower of cost and net realiz  Total	able value		38,	76,65,639	28,44,2	4,348
lote 1	14 : Trade receivables						
Sr. No	. Particula	rs		31st Mar	ch, 2025	31st March,	2024
	a) Secured, considered good     b) Unsecured, considered good     c) Doubtful			30	),95,54,620	18,64,8	30,076
	Total			30,95,54,620		18,64,80,076	
ote:	Debtors shown is net of Factoring facili de Receivables ageing schedule as at 31st March, 2025	ty Rs. 83,908,492	2.9 provided by	/ Axis Bank			
(i) U (iii)	Particulars Indisputed Trade receivables -considered good Indisputed Trade receivables -considered doubtful Disputed trade receivables considered good Disputed trade receivables considered doubtful	Less than 6 months 27,10,11,565	Outstanding for follow 6 months -1 year 3,59,86,038	ing periods from due of 1-2 years -	date of payment 2-3 years 10,18,796	More than 3 years 15,38,220	Tota 30,99
Tra	de Receivables ageing schedule as at 31st March, 2024						

Sr. No.	Particulars	31st March, 2025	31st March, 2024
1	Cash and cash equivalent		
	Cash In hand	17,05,245	35,58,402
	Sub total (A)	17,05,245	35,58,402
2	Bank balances - current accounts		
	Current Account	2,92,64,453	4,72,915
		2.00.66.460	2 00 00 420
3	Term Deposit	3,08,66,469	3,00,60,436
	(Fixed deposit of Rs.30,866,469 pledged with Axis Bank against the facility of Factoring Rs.83,908,492.9 provided by Axis Bank)		
4	Fixed Deposits with Government Authorities	1,10,000	1,10,000
	Sub total (B)	6,02,40,922	3,06,43,351
	Total [ A + B ]	6,19,46,166	3,42,01,753
	6 : Short terms loans and advances		
<i>Note 1</i> Sr. No.		6,19,46,166 31st March, 2025	3,42,01,753 31st March, 2024
Sr. No.	6 : Short terms loans and advances Particulars		
	6 : Short terms loans and advances Particulars  Others	31st March, 2025	31st March, 2024
Sr. No.	6 : Short terms loans and advances Particulars	<b>31st March, 2025</b> 40,99,546	31st March, 2024 55,86,666
Sr. No.	6: Short terms loans and advances Particulars  Others Deposits	31st March, 2025	31st March, 2024 55,86,666 37,91,526
Sr. No.	6: Short terms loans and advances Particulars  Others Deposits Loan to staff	31st March, 2025 40,99,546 36,40,526	31st March, 2024 55,86,666
Sr. No.	6: Short terms loans and advances  Particulars  Others Deposits Loan to staff Loan to Others	31st March, 2025 40,99,546 36,40,526 6,32,68,304	31st March, 2024 55,86,666 37,91,526 1,46,16,983
Sr. No.	6: Short terms loans and advances  Particulars  Others Deposits Loan to staff Loan to Others Advance to suppliers	31st March, 2025 40,99,546 36,40,526 6,32,68,304 3,38,56,969	31st March, 2024 55,86,666 37,91,526 1,46,16,983 5,93,96,540
Sr. No.	6: Short terms loans and advances  Particulars  Others Deposits Loan to staff Loan to Others Advance to suppliers Other Advances	31st March, 2025 40,99,546 36,40,526 6,32,68,304 3,38,56,969 4,87,88,157	31st March, 2024 55,86,666 37,91,526 1,46,16,983 5,93,96,540 1,11,33,857
Sr. No.  1  Note 1	6: Short terms loans and advances  Particulars  Others Deposits Loan to staff Loan to Others Advance to suppliers Other Advances  Total  7: Other current assets	31st March, 2025 40,99,546 36,40,526 6,32,68,304 3,38,56,969 4,87,88,157 15,36,53,502	55,86,666 37,91,526 1,46,16,983 5,93,96,540 1,11,33,857 9,45,25,572
<b>Sr. No.</b> 1	6: Short terms loans and advances  Particulars  Others Deposits Loan to staff Loan to Others Advance to suppliers Other Advances  Total	31st March, 2025 40,99,546 36,40,526 6,32,68,304 3,38,56,969 4,87,88,157	31st March, 2024 55,86,666 37,91,526 1,46,16,983 5,93,96,540 1,11,33,857
Note 1 Sr. No.	6: Short terms loans and advances  Particulars  Others Deposits Loan to staff Loan to Others Advance to suppliers Other Advances  Total  7: Other current assets Particulars	31st March, 2025 40,99,546 36,40,526 6,32,68,304 3,38,56,969 4,87,88,157 15,36,53,502 31st March, 2025	31st March, 2024  55,86,666 37,91,526 1,46,16,983 5,93,96,540 1,11,33,857 9,45,25,572  31st March, 2024
Note 1 Sr. No.	6: Short terms loans and advances  Particulars  Others Deposits Loan to staff Loan to Others Advance to suppliers Other Advances  Total  7: Other current assets Particulars  Tax Deducted at source	31st March, 2025 40,99,546 36,40,526 6,32,68,304 3,38,56,969 4,87,88,157 15,36,53,502	55,86,666 37,91,526 1,46,16,983 5,93,96,540 1,11,33,857 9,45,25,572

	PRAMARA PROMOTIONS	LTD	
	CIN: U51909MH2006PLC164	247	
	Notes Forming Part of Statement of	Profit & Loss	
Note	18: Revenue from operations		
Sr. No.	Particulars	2024-25	2023-24
1	Sales of products (refer sub note 17.1)	76,56,49,406	56,00,86,177
	Sales are net of Goods & Service Tax (GST)		
	Total	76,56,49,406	56,00,86,177
	Sale of products		
Sr. No.	Particulars	2024-25	2023-24
1 2 3	Sales - Local Sales Sales - Export sales Sale of Services	70,38,92,511.95 5,97,56,894	55,73,56,617.83
3	Total	20,00,000 <b>76,56,49,406</b>	27,29,559 <b>56,00,86,177</b>
	19 : Other income		
Sr. No.	Particulars	2024-25	2023-24
1	Interest Income	71,46,571	65,48,859
2	Other Income	44,24,791	-
3	Sale of Services Total	1,15,71,362	65,48,859
19 1	Interest Income		
Sr. No.	Particulars	2024-25	2023-24
1	Interest from Banks	21,53,496	15,69,314
2	Interest from Others	49,93,075	49,79,546
		71,46,571	65,48,859
19.2	Other Income		
Sr. No.	Particulars	2024-25	2023-24
1	Statutory Dues refund received	44,24,791	-
2	Liabilities no longer Payable written back	44,24,791	- -
Note Sr. No.	20 : Purchase of Stock-in-Trade  Particulars	2024-25	2023-24
1	Purchase of Stock-in-Trade	66,54,81,208	39,93,45,483
	Tabel	66 54 04 300	20.02.45.402
	Total	66,54,81,208	39,93,45,483

Sr.	Particulars	2024-25	2023-24
No.	Particulars	2024-25	2023-24
1	Change in inventories of Stock in Trade		
-	<u>Change in inventories of Stock in Trade</u>		
	Opening stock	28,44,24,348	26,18,04,617
	Closing stock	38,76,65,639	28,44,24,348
	Total	(10,32,41,291)	(2,26,19,731
		(10/02/41/251)	(2/20/13//31
	22 : Employment benefit expenses		
Sr. No.	Particulars	2024-25	2023-24
1	Directors Remuneration	60,00,000	60,00,000
2	Salary and Wages	3,25,91,171	2,92,30,887
3	Contribution to PF & ESIC	11,43,038	11,63,687
4	Incentives to employees	25,59,861	18,38,024
•		23,33,001	10,30,027
	Total	4,22,94,070	3,82,32,598
22.3 Sr.	Employment provident fund		
No.	Particulars	2024-25	2023-24
1	Contribution to PF & ESIC	11,43,038	11,63,687
	Total	11,43,038	11,63,687
	Incentives to employees		
Sr. No.	Particulars	2024-25	2023-24
1	Staff Welfare	15,56,074	11,26,879
2	Gratuity Exp	-	-
3	Conveyance	7,40,119	5,39,209
4	Bonus	2,63,668	1,71,936
	Total	25,59,861	18,38,024
Note Sr.	23 : Financial cost		
No.	Particulars	2024-25	2023-24
1	Bank Charges	11,40,003	5,37,029
2	Bank Interest	4,60,35,688	4,48,31,819
3	Interest on other loan	82,34,138	36,35,063
4	Other Interest	5,81,658	3,77,146
	Bill Discounting Charger	6,19,567	
5	Total	5,66,11,054	

Note	24 : Depreciation and amortised cost		
Sr. No.	Particulars	2024-25	2023-24
1	Depreciation Exp	1,06,73,458	79,75,397
	Total	1,06,73,458	79,75,397
	25 : Other expenses		
Sr. No.	Particulars	2024-25	2023-24
1	Repairs & Maintenance	39,84,431	53,12,677
2	Insurance Premium	6,22,782	9,25,164
3	Rent, rates & taxes	1,10,20,664	72,94,256
<u>4</u> 5	Miscelleanous Expenses Auditor's Remuneration	2,45,89,294 2,50,000	3,38,82,498 2,55,788
J	Additor's Remaineration	2,30,000	2,33,780
	Total	4,04,67,171	4,76,70,384
25.1	Repairs & maintenance		
Sr. No.	Particulars	2024-25	2023-24
1	Repairs to Machinery	9,80,545	3,94,735
2	Other repairs	30,03,885	49,17,942
	Total	39,84,431	53,12,677
	Total	33,04,431	33,12,077
	Insurance premium		
Sr. No.	Particulars	2024-25	2023-24
1	Insurance Premiums	6,22,782	9,25,164
	Total	6,22,782	9,25,164
25.3	Rent, rates & taxes		
Sr. No.	Particulars	2024-25	2023-24
1	Rent	87,46,990	72.04.256
2	Rates & Taxes	22,73,674	72,94,256
	Total	1,10,20,664	72,94,256
	Miscelleanous expenses		
Sr. No.	Particulars	2024-25	2023-24
1	Factory Expenses	1,29,83,153	37,96,103
2	Travelling Expenses	25,14,472	23,45,013
	Communication Expenses	60,70,236	15,56,904
	Electricity Expenses	28,32,407	24,88,729
	Legal and Professional Fees Software Expense	84,35,753 5,74,051	46,31,505 9,22,724
	Selling Expenses	23,01,784	68,16,733
	Miscellaneous Expenses	(1,54,38,641)	91,58,110
9	Office Expenses	14,01,788	21,66,679
10	Commission and Discount	29,14,293	
	Total	2,45,89,294	3,38,82,498
Note	26 : Earning per share		
Sr.	Particulars	2024-25	2023-24
No.		1	
1 2	Net profit after tax Weighted average number of equity shares	5,47,35,119 1,09,71,168	3,70,09,781 90,35,000
	Earning per share (face value of Rs.10/-fully paid)	4.99	4.10
	Learning per snare (race value of KS.10/-fully paid)	4.99	4.10

			PR	RAMARA PRO	MOTIONS	LTD					
Note 11:- Property, plant & equipments as on 31st March, 2025											
Tangible Assets				( As per the Com	panies Act, 20	13)					
Tallyble Assets		Gross	s Block			Accumulated	Depreciation		Net B	et Block	
Details of Assets	As On 01st April, 2024	Additions	Deductions	Total	As On 01st April, 2024	For The Year	Deductions	As on 31st March, 2025	As At 31st March, 2025	As At 31st March, 2024	
TANGIBLE ASSETS											
Office Premises	3,92,10,468		-	3,92,10,468	1,13,35,039	15,17,325		1,28,52,365	2,63,58,103	2,78,75,428	
Plant & Equipment	7,16,89,504	15,25,798	-	7,32,15,302	2,78,53,949	29,36,176		3,07,90,125	4,24,25,178	4,38,35,556	
Furniture & Fixtures	2,83,86,568	36,96,858	-	3,20,83,426	2,59,46,400	19,77,815		2,79,24,215	41,59,211	24,40,168	
Vehicles	2,11,77,651	1,13,49,243	-	3,25,26,894	2,11,61,520	34,38,232		2,45,99,752	79,27,141	16,131	
Computers	1,07,94,534	8,07,179	-	1,16,01,713	1,01,68,006	8,03,909		1,09,71,915	6,29,798	6,26,528	
	17,12,58,725	1,73,79,078	-	18,86,37,802	9,64,64,914	1,06,73,458	-	10,71,38,372	8,14,99,431	7,47,93,811	
Total	17,12,58,725	1,73,79,078		18,86,37,802	9,64,64,914	1,06,73,458		10,71,38,372	8,14,99,431	7,47,93,811	
Figures of previous year	17,12,36,723	1,73,79,078	-	10,00,37,802	3,04,04,914	1,00,73,456		10,71,38,372	0,14,99,431	7,47,93,811	

Sr. No.	Ratios	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024
a)	Current Ratio (No. of times)	4.14	2.78
	Current Assets/ Current		
	Liabilities		
b)	Debt-equity Ratio (No. of times)	0.56	1.27
	Total Debt / Equity		
c)	Debt Service Coverage Ratio	2.13	1.69
	(No. of times)		
	Profit before interest and Tax /		
	Debt Service		
d)	Return on Equity Ratio (%)	11.74%	15.96%
	Profit for the period / Average		
	Equity		
e)	Inventory turnover Ratio (No. of	2.28	2.47
	times)		
	Revenue from Operations /		
	Average Inventories	2.00	2.00
f)		3.09	3.82
	ratio (No. of times)		
	Revenue from Operations / Average Trade Receivables		
~l	Trade Payables turnover ratio	31.65	16.20
g)	(No. of times)	31.03	10.20
	Purchases + Other Expenses/		
	Average Trade Payables		
h)	Net capital turnover ratio (No.	1.11	1.53
11)	of times)	1.11	1.00
	Revenue from Operations /		
	Working Capital		
i)	Net Profit Ratio (%)	8.48%	8.33%
,	Profit before tax / Revenue from		
	Operations		
j)	Return on capital employed (No.	0.13	0.15
3,	of times)		
	Earnings before interest & Tax /		
	Capital Employed (Net worth +		
	Total Debts)		

# PRAMARA PROMOTIONS LIMITED MATERIAL ACCOUNTING POLICIES FOR THE PERIOD ENDED 31st MARCH, 2025

# **CORPORATE INFORMATION:**

PRAMARA PROMOTIONS LIMITED (The Company) is a Public Limited company CIN No - U51909MH2006PLC164247. The Company had changed the name from Essel Marketing and Promotions Private Limited (incorporated on 1st September 2006) to Pramara Promotions Private Limited w.e.f 04.02.2019 and to Pramara Promotions Limited w.e.f 04.01.2023. The company is Manufacturing, Marketing & Trading Company & is leading in the world of Corporate Gifting & Promotional items. The Company is promoted by Mr. Rohit Lamba.

# 1. MATERIAL ACCOUNTING POLICIES

#### (I) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared under the historical cost convention on an accrual basis and comply in all material aspects with the mandatory accounting standards and the relevant provisions of the Companies Act, 2013. Some small and petty cash expenses are accounted for either on receipt of the relevant advice or on the payment of the actual expenditure whichever is earlier.

# (II) USE OF ESTIMATES

The presentation and preparation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of revenues and expenses during the reporting year. Difference between the actual result and the estimates are recognized in the year in which the results are known/materialized.

# (III) FIXED ASSETS AND DEPRECIATION:

i. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. The depreciation on tangible assets has been provided on the WDV basis as per the useful life prescribed in Schedule II to the Companies Act, 2013. We have not done any

physical verification of fixed assets; we are relying on the Certificate by management.

The company not charge the depreciation on moulds that are not in use and all those Moulds that are not in use in manufacturing during the year.

# (IV) INVENTORIES:

- i. Raw materials, packing material are valued at lower of Cost or net realizable value on FIFO basis.
- ii. Scrap is valued at net realizable value
- iii. Goods in Transit are valued at cost to date.
- iv. 'Cost' comprises all costs of purchase, cost of conversion & other costs incurred in bringing the inventory to the present location & condition.
- v. We have not done physical verification of inventory of the company. We are relying on the management certificate for the total inventory of the company.

# (V) CASH AND CASH EQUIVALENT:

Cash and cash equivalents for the purpose of cash flow statements comprise cash at bank and in hand and short-term investments with an original maturity of twelve months or less.

# (VI) REVENUE RECOGNITION:

i. Sales and sale of service:

Sales comprise sale of goods & services and other charges such as freight and forwarding, octroi charges, and exchange difference wherever applicable. Revenue from Services is recognized as and when services are rendered.

ii. Other Income:

Interest incomes are recognized on accrual basis in the Statement of Profit & Loss.

iii. Export Benefits:

Export benefits are recognized in the year of Export.

iv. Dividend:

Dividend income is accounted for as and when received & when the Company's right to receive dividend is established.

#### (VII) TAXATION:

- i. Provision for income tax is made on the basis of the taxable income for the current accounting period in accordance with the provisions of the Income Tax Act, 1961.
- ii. Deferred tax is recognized, subject to the consideration of prudence, on timing difference being the difference between taxable incomes and accounting income for the year is accounted for using the tax rates & laws that have been enacted and substantially enacted as of the balance sheet date. Deferred tax assets arising from timing difference are recognized to the extent there is virtual certainty that this would be realized in future and are reviewed for the appropriateness of their respective carrying values at each Balance sheet date.

# (VIII) INVESTMENT: -

Long term Investments are stated at cost. Provision for diminution in value of long term investment is made only if such decline is other than temporary in the opinion of the management.

Current Investments are carried individual at the lower of cost & fair value.

# (IX) FOREIGN CURRENCIES:

- i. Transactions in Foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Amount short or excess realized/incurred is transferred to Statement of profit & Loss.
- ii. All foreign currency liabilities/assets not covered by forward contracts, if any, are restated at the rates prevailing at year end and any exchange difference are debited/ credited to the statement of Profit & Loss.
- iii. In respect of transaction covered by forward contracts, the difference between the contract rate and the spot rate on the date of transaction is charged to the statement of profit and loss over the period of contract. Company has not entered into any transaction of forward contracts during the year.

#### (X) GOVERNMENT GRANT:

The Government grants are treated as deferred income. The deferred income is recognized in the statement of profit & loss on systematic and rational basis over the periods necessary to match them with the related costs, which they are intended to compensate.

# (XI) EMPLOYEES BENEFITS:

As per the AS 15 issued by the Institute of Chartered Accountant of India details as below

- i. Short term employee benefits are recognized as an expense at the undiscounted amounts in the statement of profit & loss of the year in which the related service is rendered.
- ii. Contribution payable to the recommended Provident Fund is charged to Statement of Profit & Loss.
- iii. Liabilities in respect of:

# A. Gratuity:

The company has not made any provision for Gratuity during the year. Company has changed the accounting policies & Gratuity will be considered on Payment basis. As on 31.03.2025 outstanding balance of Provision is Rs.18,43,525.

#### B. Bonus:

The company has not made any provision for Bonus during the year. It will be considered on Payment basis.

- iv. Other defined contribution for employees' benefit:
  - The defined contribution for Leave travel allowance and medical reimbursement are recognized on actual basis in the profit & loss Statement in the year when the eligible employee actually renders the service.

# (XII). BORROWING COST:

Borrowing cost attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale as per Accounting Standard 16 "Borrowing Cost". Other Interest and borrowing costs are charged to revenue.

# (XIII). EARNING PER SHARE:

Basic Earnings per share is computed by dividing net profit or loss for the period attributable to equity shareholders by the weighted average number of shares outstanding during the year. Diluted EPS is computed after adjusting the effects of all the dilutive potential equity shares except where the results would be a dilutive. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic EPS, and also the weighted average number of equity shares, which would have been issued on the conversion of all dilutive potential equity shares.

# (XIV). <u>IMPAIRMENT OF ASSETS</u>

The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the management estimates the recoverable amount of the assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss

# PRAMARA PROMOTIONS LIMITED NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH, 2025

27]. In the opinion of the Directors, the current assets, loans and advances are approximately of the value as stated in the balance sheet, if realized in the ordinary course of the business. The provision of all known liabilities is adequate and not in excess of the amount reasonably required. We have not verified the all Debtors & Creditor, Advance to Other Parties, Loans as a third party confirmation. We are relying on management certificate for their realized value of the assets.

# 28]. SUBSIDIARY COMPANY AND ASSOCIATES FIRM:

- a) Company has a 100% subsidiary at Honkong (Pramara Promotions Private Limited-Honkong).
- b) Company has a 40% Associate Enterprises relationship with Essel Plast Pack.

# 29]. IMPORT ON CIF BASIS:

Particulars	2024-2025	2023-2024
Finished goods	62,907,761	5,48,70,780
TOTAL	62,907,761	5,48,70,780

# 30]. EARNING AND EXPENDITURE IN FOREIGN CURRENCY

Particulars	2024-2025	2023-2024
Export of goods (FOB)	5,97,56,894	NIL
<b>Expenditure</b>	18,46,840	8,83,367

# 31]. <u>DISCLOSURE OF TRANSACTIONS BETWEEN COMPANY AND RELATED</u> PARTY:

Nature of Relation	Name of Related	Nature of Transaction	Transaction during the	Balance as 31.03.2025
	party		year	
i) Associates Concerns	Essel Plast Pack (40% capital and	Advance for material	70,583	4,69,48,705
(Company and KMP is partner)	profit sharing ratio)	Investments	-	56,00,000
		Sundry Debtors	-	-
(Proprietorship firm of KMP)	Essel Corporation	Reimbursement	1,55,100	-
(Proprietorship firm of KMP)	Green Leaf	Purchase	44,640,669	-
	Solution	Payment/Sunday Writ off	44,640,669	-
(Proprietorship firm of KMP)	Saar	Reimbursement	64,400	-
(KMP is directors and	Enterprises		-	-
shareholders in the company)	Pramara Finance Pvt Ltd			
ii)Key Management Personnel	Mr.Rohit	Remuneration	36,00,000	-
iii)Key Management	Lamba	Remuneration	24,00,000	-
Personnel	Mrs.Sheetal Lamba	Investment	-	10.47

iv)Subsidiary			
company	Pramara		
	Promotions		
	Pvt Ltd		
	hongkong		

#### 32. LEASES

Lease arrangement where the risk and reward incidental to ownership of an asset substantially vest with the lessor are recognized as operating lease. Lease rental under operating lease are recognized in statement of profit and loss account as and when accrues. During the year lease charges paid Rs. 87,46,990/-. Future minimum lease payment due as on Balance Sheet date are as under:

Particulars	As 31st March, 2025	As 31st March, 2024
Not later than one year		
	70,35,240	62,22,500
Later than one year but not	21,105,720	88,82,500
later than Three years		
Later than Three years	NA	NA
TOTAL	28,140,960	1,51,05,000

#### Note:

- 1. Lease Agreement Daman Factory Starts from 15.08.22 and last date is 14.08.25.
- 2. Lease Agreement Bhiwandi WH Starts from 01.08.22 and last date is 31.07.25
- 3. The lease agreement of Delhi WH is under process. And the rent is being paid by mutual consent till 31.3.2025. We will renew the rent agreement from 01 April 2025.
- 4. The lease agreement of Guest House Daman is under process. And the rent is being paid by mutual consent till 31.3.2025. We will renew the rent agreement from 01 April 2025.

# 33. LONG TERM BORROWING:

Company has been sanctioned a term loan from Deutsche Bank as Loan Against Property of Rs. 8,50,00,000 against hypothecation of Office & Residence flat and offices of Directors of the company & personal guarantee of Mr Rohit Lamba & Sheetal Lamba Director of the Company. For maturity of loan refer note number 3 of the financial statements.

Company has also been sanctioned Covid-19 loan from Deutsche Bank Ltd Rs 5,61,26,714 & Axis Bank Ltd of Rs. 2,59,00,000 during financial year 2020-21, 2021-22.

The Company has also taken long term borrowings from NBFC of Rs 47,599,49 during the financial year

# Loan Outstanding Amount Details Given Below.

Particulars	31st March, 2025	31st March, 2024
Secured		
1. Car Loan Kotak Mahindra Fortuner Note: Car Loan for Fortuner from Kotak Mahindra amounting Rs.29,42,300/- secured by hypothecation of vehicle payable in EMI of 50,700/- Matured on 01.06.2025	-	213,866
2. AXIS BANK-GECL-921060057357353- 2.59 CR Sanction Amount 2,59,00,000 Matured on 30.11.2026 EMI 719440	5,755,680	14,388,960
3. Deutsche Bank Term Loan A/c no 300018318620073  Note:- Loan Against Property from Deutsche Bank amounting Rs.8,50,00,000/- secured by residential flat of Directors payable in EMI of 9,31,777/- Matured on 05.07.2034	69,298,534	76,527,830
4. Deutsche Bank Term Loan - 320018318620019 Sanction Amount 1,40,20,514 Matured on 05.09.2027 EMI 577180	4,828,286	5,026,634
5. Deutsche Bank Term Loan - 320018318620028 Sanction Amount 1,32,69,771 Matured on	4,569,737	4,757,488

05.09.2027 EMI 546275		
6. Deutsche Bank Term Loan - 320018318620037 Sanction Amount 1,72,81,726 Matured on 05.09.2027 EMI 711434	5,951,358	6,195,872
7. Deutsche Bank Term Loan - 320018318620046 Sanction Amount 1,15,54,703 Matured on 05.09.2029 EMI 370132	9,407,048	9,830,764
8. Bajaj Finserv Limited Mercedes Benz Sanction Amount 30,25,722 Matured on 02.12.2026 EMI 83443	-	1,539,505
9. Tata Capital Limited Audi Car Sanction Amount 15,00,000 Matured on 03.07.2025 EMI 60450 (Audi car is in the name of Director)	231,702	249,118
9. IndusInd Bank Sanction Amount 35,00,000 Matured on 04.06.2027 EMI 1,23,915	2,330,385	-
10. Car Loan ICICI Bank Wealth Management Note:- Car Loan for ICICI Bank Wealth Management Rs.40,10,000/- secured by hypothecation of vehicle payable in EMI of 1,09,370/- Matured on 10.04.2029	3,341,313	-
11. Car Loan ICICI Bank Wealth Management Note:- Car Loan for ICICI Bank Wealth Management Rs.29,90,000/- secured by hypothecation of vehicle payable in EMI of 73,047/- Matured on 10.01.2030	2,497,740	-

11. Car Loan HDFC  Note:- Car Loan for HDFC Bank  Rs.1,04,04,464/- secured by hypothecation of vehicle payable in EMI of 1,67,134/-  Matured on 07.08.2031	8,937,295	-
Unsecured Loan from NBFC (excluding current maturities)	47,599,491	12,468,606
TOTAL	164,748,569	131,198,643

# 34. SHORT TERM BORROWING:

Working capital loan has been taken by the company from Deutsche Bank against the security of stocks, debtors and collateral security of Office of the Company & Residential Flat and offices of the Directors & all the assets of the company. Loan is secured by personal guarantee of Mr Rohit Lamba & Mrs. Sheetal Lamba Director of the Company.

The Company has also taken long term borrowings from NBFC of Rs 1,63,67,759 during the financial year

Loan Outstanding Amount Details Given Below.

Particulars	31st March, 2025	31st March, 2024
Secured		
Deutsche Bank- CC	119,299,283	149,053,532
Note:- Against mortagage of Residential & Official Property of Director as below* *1. Flat no.502, Plam Beach Riviera Chsl, Gandhi Gram Road, Juhu, Mumbai – 400049		
*2. C-4108/4109/4110, Oberoi Garden Estate, Chandivali Farm Road,		

Sakinaka, Andheri (East), Mumbai – 400072		
3. A-208, Boomerang, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072 (Owned by Company)		
Current Maturities of Long Term Borrowings	19,054,876	35,094,121
Unsecured		
Current Maturities of Long Term		
Borrowings from NBFC	37,936,594	21,568,835
Total	176,290,753	205,716,488

# 35.DEBTORS AND CREDITORS & OTHER CURRENT ASSETS

No independent confirmation of balances has been received from debtors and creditors & Other Current Assets and, therefore, the amounts reported in the Balance Sheet are those which are reflected in the books of accounts.

# 36. ACCOUNTING FOR TAXES ON INCOME

Income Tax Assessments of the Company have been completed up to Assessment Year 2023-24. There is no disputed demand outstanding up to the said Assessment Year.

During the Current Year provision for Income Tax has been made as per Income Tax Act, 1961, after considering all available exemptions and deductions.

# 37. Contingent Liabilities & Commitments (to the extent not provided for)

Particulars	As on	As on 31.03.2024
	31.03.2025	
Axis Bank Bill discounting	8,39,08,492.9	9,97,25,337.42
against debtors		
GST Liability	10,514,729.50	38,72,482
Income Tax Liability & TDS	99,39,919	88,33,551
Liability as per Traces		
Provident Fund Demand	1,16,381	1,05,664
Legal Cases Filed by Various	15,831,146	17,212,145
Parties		

# 38. CONSUMPTION OF IMPORTED & INDIGENOUS RAW MATERAL ETC.

NA

- **39.** The Company has not granted loans or advances in nature of loans to promoters/directors/ KMPs and related parties either severally or jointly with any other person, that are:
  - a. Repayable on Demand other than disclose in Note number 31 and 34 OR
  - b. Without specifying any terms of period of repayment
- **40.** The Company has utilised the borrowings from banks and financial institutions for the purpose for which it was taken.

# 41. Other Statutory Information

- The issued capital has increased during the year from Rs 93,500,000 to Rs 109,711,680. There increase in issue capital is due to issue of New shares. There is fresh issue by way of Preferential for 19,36,168 Shares.
- The title deeds of all the immovable properties of the Company are held in the name of the Company.
- The Company has not revalued its Property Plant & Equipment.
- The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company did not have any transactions with Companies struck off.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- In respect of the Company's borrowings from Banks or Financial institutions on the basis of security of current assets, the quarterly returns or statements of current assets filed by the company with banks or financial institutions are in agreement with the books of accounts.
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:
  - > Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - > Provide any guarantee, security or like to or on behalf of the Ultimate Beneficiaries.
- The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- > Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate Beneficiaries)
- > Provide any guarantee, security or the like on the behalf of the Ultimate Beneficiaries,
- The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961 (such as, search or survey or any other relevant pro Income Tax Act, 1961).
- The Company has not been declared wilful defaulter by any bank or financial institution or other lender.
- The Company does not have any scheme of arrangements which have been approved by the Competent Authority in terms of Section 230 to 237 of the Act.
- The Company have any subsidiary and therefore provision regarding the number of layers prescribed under Section of Section 2 (87) of the Act read with the Companies (Restriction on number of layers) Rules, 2017 is applicable to the Company.
- 42. The previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current presentation.

# INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF PRAMARA PROMOTIONS LIMITED

# Report on the Consolidated Financial Statements

# **Opinion**

We have audited the accompanying consolidated financial statements of PRAMARA PROMOTIONS LIMITED (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") its associates and jointly controlled entities, comprising of the Consolidated Balance Sheet as at 31st March, 2025, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements including material accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, its associates and jointly controlled entities as at 31st March, 2025, and their consolidated profit/loss and their consolidated cash flows for the year ended on that date.

# **Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Company in accordance with' Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

# **Key Audit Matter(s)**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial year ended March 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

#### **Other Matter**

We did not audit the financial statements / financial information of subsidiaries and jointly controlled entities, whose financial statements / financial information reflect total assets of Rs. 3,73,43,841/-as at 31st March, 2025, Total revenues of Rs.9,85,58,805/- and net cash flows amounting to Rs. Negative Cashflow of Rs.8,00,508/- for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net profit/loss of Rs. 42,99,544/- for the year ended 31st March, 2025, as considered in the consolidated financial statements, in respect of PRAMARA PROMOTIONS PRIVATE LIMITED, subsidiary, whose financial statements / financial information have not been audited by us. These financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, jointly controlled entities and associates, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, jointly controlled entities and associates, is based solely on such unaudited financial statements / financial information. In our opinion and according to the information and explanations given to us by the Management, this financial statements / financial information is not material to the Group.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

Management's & Board of Directors Responsibilities for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act")

That give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group including its Associates and Jointly controlled entities in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

# Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate

in the circumstances but not for the purpose of expressing an opinion on whether the Holding Company has an adequate internal financial controls system over financial reporting in place and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

# Report on Other Legal and Regulatory Requirements

- 1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, based on the comments in the auditors' reports of the Holding company, subsidiary companies, associate companies and jointly controlled companies incorporated in India, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2. As required by Section143(3) of the Act, we report, to the extent applicable, that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2025 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, associate companies and jointly controlled companies incorporated in India, none of the directors of the Group companies, its associate companies and jointly controlled companies incorporated in India is disqualified as

- on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. There were no pending litigations which would impact the consolidated financial position of the Group, its associates and jointly controlled entities.
- ii. The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.<sup>2</sup>
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies, associate companies and jointly controlled companies incorporated in India.
- iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  - (c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year.
- vi. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

vii. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid during the current year by the Holding Company to its directors is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director by the Holding Company is not in excess of the limit laid down under Section 197 of the Act. The subsidiary companies incorporated in India have not paid any remuneration to its directors during the year. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For Satya Prakash Natani & co Chartered Accountants FRN: 115438W

Satya Prakash Natani Partner

MRN: 048091 Date: 30-05-2025

UDIN: 25048091BMKQMF3110

# Annexure A to the Independent Auditor's Report on the Consolidated Financial Statements of Pramara Promotions Limited for the year ended 31 March 2025

# (Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(xxi) In our opinion and according to the information and explanations given to us, the Companies (Auditor's Report) Order, 2020 of the Holding Company did not include any unfavorable answers or qualifications or adverse remarks. In respect of the following entities the CARO report relating to them has not been issued by its auditor till the date of principal auditor's report.

Name of Subsidiaries/Associate		<u>CIN/TIN/PAN</u>
PRAMARA	PROMOTIONS	64803315-000-05-24-9
PRIVATE LIMIT	`ED <u>(Hongkong)</u>	
Essel Plast pac	<u>k</u>	AACFE3372K

For Satya Prakash Natani & co Chartered Accountants

FRN: 115438W

Satya Prakash Natani

Partner

MRN: 048091

Date: 30-05-2025

UDIN: 25048091BMKQMF3110

CIN: U51909MH20 Consolidate Balance Sheet			
John John John John John John John John			
Particulars	Note No	31st March 2025 (Amount in Rs.)	31st March 2024 (Amount in Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	10,97,11,680	9,03,50,000
(b) Surplus	3	51,73,20,308	23,90,18,354
(c) Money Received against share warrants	4	1,85,25,000	-
(-, -, -, -, -, -, -, -, -, -, -, -, -, -		2,00,20,000	
(2) Non-current liabilities			
(a) Long-term borrowings	5	16,47,48,569	13,11,98,643
(b) Defered Tax Liability	6	5,57,270	3,57,291
(3) Current liabilities		3,37,270	3,37,231
(a) Short Term Borrowings	7	17 62 00 753	20,57,16,488
	8	17,62,90,753	20,37,10,460
(b) Trade payables	8	2 50 55 465	40.00.000
(i) total outstanding dues of micro enterprises		2,58,55,165	48,88,808
and small enterprises; and		2 22 22 22	
(ii) total outstanding dues of creditors other than		2,27,56,237	2,74,81,801
micro enterprises and small enterprises			
(c) Other current liabilities	9	67,94,982	1,01,96,888
(d) Short-term provisions	10	1,22,67,725	1,12,67,725
Т	otal	1,05,48,27,690	72,04,75,999
II.Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets	11		
(i) Property, plant and equipment		8,14,99,431	7,47,93,811
(ii) Capital work-in-progress		0,14,55,451	7,47,55,011
(ii) Capital Work iii progress			
(h) Non gument investments	12	F6 12 602	EC 00 63E
(b) Non-current investments	12	56,13,693	56,00,625
(c) Deferred Tax Assets (net)		-	
(d) Long term loans and advances		-	-
(2) Current assets			
(a) Current Investments		-	-
(b) Inventories	13	39,45,55,442	28,44,24,348
(c) Trade receivables	14	32,08,68,420	19,56,15,997
(d) Cash and cash equivalents	15	6,46,25,108	3,76,94,271
(e) Short-term loans and advances	16	16,81,62,479	10,21,22,793
(f) Other current assets	17	1,95,03,117	2,02,24,155
	otal	1,05,48,27,690	72,04,75,999
Significant accounting policies &	1	1,05,48,27,690	72,04,75,999
J .			0.00
Notes to accounts  Notes referred to above form an integral part of the Financial Staten	27-43 nents.	-	0.00
As per our report of even date	For & On	Behalf of the Board of	Directors
For Satya Prakash Natani & Co.			
Chartered Accountants			
ICAI F.R.No. 115438W	Sd/-		
	Rohit Lar	nba	
	Chairma	n & Managing Director	
	DIN-0179	6007	
647	C 1 /		
Sd/-	Sd/-		
Satyaprakash Natani	Sheetal I		
(Partner)	Director		
M.No.: 048091	DIN-0179	601/	
Date:- 30.05.2025			
Place:- Mumbai			
	Sd/-		
	Sanket L	amba	
	Director		
	DIN 0974		
	Sd/-		
	Sd/- Vanita Po	adnokar	

	PRAMARA PROMOTIONS LTD CIN: U51909MH2006PLC164247					
Consolidate Statement of Profit and			t March, 2025			
Particulars	Note No.	2024-25 (Amount in Rs.)	2023-24 (Amount in Rs.)			
Revenue from operations	18	86,42,08,211	63,48,27,025			
Other income	19	1,16,65,058	65,50,403			
Total Income	17	87.58.73.269	64,13,77,429			
Total Income		07/30/73/203	01/15/77/125			
Expenses:						
Purchases	20	76,03,38,561	47,03,32,632			
Changes in inventories of finished goods, work-in-	21	(11,01,31,094)	(2,26,19,731)			
progress and Stock-in-Trade	22	4 22 04 070	2 02 22 500			
Employee benefit expense	22	4,22,94,070	3,82,32,598			
Financial costs	23	5,66,65,613	4,94,41,517			
Depreciation and amortisation cost	24	1,06,73,458	79,75,397			
Other expenses	25	4,68,11,086	4,88,64,057			
Total expenses		80,66,51,694	59,22,26,470			
Profit before Expectional Item and Tax		6,92,21,575	4,91,50,959			
Share of Profit/(Loss) of Joint Venture and Associate		13,068				
Expectional Item		-	-			
Profit before Expectional Item and Tax		6,92,34,643	4,91,50,959			
Tax expense:						
(1) Current tax		1,00,00,000	90,00,000			
(2) Deferred tax		1,99,979	6,40,068			
(3) (Excess) / Less Provision for earlier years		· · -	, , , <u>-</u>			
Profit for the period		5,90,34,664	3,95,10,891			
Profit for the period		5,90,34,664	3,95,10,891			
Front for the period		3,90,34,004	3,93,10,691			
Earning per equity share:	26					
Face value per equity shares Rs.10/- fully paid up.	20					
(1) Basic		5.38	4.37			
(2) Diluted		5.10	4.37			
(2) 2						
Notes referred to above form an integral part of the F	inancial	Statements.				
As per our report of even date	For &	On Behalf of the Board of Dire	ctors			
For Satya Prakash Natani & Co.						
Chartered Accountants						
ICAI F.R.No. 115438W	Sd/-					
	Rohit L	amba .				
	Chairn	nan & Managing Director				
	DIN-01	796007				
C4/	C4/					
Sd/-	Sd/-	11				
Satyaprakash Natani		al Lamba				
(Partner)		or and CFO 796017				
M.No.: 048091 Date:- 30.05.2025	10-117	/ 3001/				
Place:- Mumbai						
	Sd/-					
	-	t Lamba				
	Direct					
		744427				

Sd/-Vanita Pednekar Company Secretary

	PRAMARA PROMOTIONS LTD		
	CIN: U51909MH2006PLC164247		
	CONSOLIDATE CASH FLOW STATEMENT FOR THE YEAR I	ENDED MARCH 31, 2025	
	Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Α.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax and extraordinary items	6,92,34,643	4,91,50,959
H	Adjustments for:  Depreciation and amortisation expense	1,06,73,458	79,75,397
Н	Interest and other income on investments	(72,40,267)	(65,48,859
	Other borrowing cost	11,94,563	5,97,489
	Interest expenses	5,54,71,051	4,88,44,028
	Deferred tax	(1,99,979)	(6,40,068
	Foreign Exchange Fluctuation Reserve Provision of Tax	96,32,259 (1,00,00,000)	(90,00,000
H	Operating profit / (loss) before working capital changes	12,87,65,728	9,03,78,945
	Changes in working capital:		
	Increase / (Decrease) in trade payable	1,62,40,793	(5,88,36,138
L	Increase / (Decrease) in short term borrowing	(2,94,25,736)	1,44,06,825
$\vdash$	Increase / (Decrease) in provisions Increase / (Decrease) in deferred tax liabilities	10,00,000 (5,57,270)	81,62,593 (6,40,068
	Increase / (Decrease) in other current liabilities	(34,01,906)	(1,58,06,703
	(Increase) / Decrease in other current assets	(7,21,038)	10,64,469
	(Increase) / Decrease in short term loan and advances	(6,60,39,686)	(6,19,53,640
	(Increase) / Decrease in trade receivables	(12,52,52,424)	(4,08,14,778
	(Increase) / Decrease in inventories	(11,01,31,094)	(2,26,19,731)
	CACH FLOW FROM / (HCFR TN) ORFRATTNG ACTIVITIES	(31,82,88,360)	(17,70,37,171)
_	CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES  Less: Taxes paid /	(18,95,22,632) (79,20,712)	(8,66,58,226)
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(19,74,43,344)	(93,56,518) (9,60,14,744)
R	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase)/Sale of tangible / intangible assets	(1,73,79,078)	53,18,327
	Investment in fixed deposits bank interest received	72,40,267	65,48,859
	Dividend received  NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(1,01,38,811)	1,18,67,187
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(1,01,38,811)	1,18,67,187
C.	CASH FLOW FROM FINANCING ACTIVITIES	(=	
_	Interest expenses Funds borrowed	(5,66,65,613) 3,35,49,926	(4,93,81,057) 38,37,444
	Dividend paid	3,33,49,920	30,37,444
	Issue of Equity Shares	25,76,41,748	13,86,80,222
	NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	23,45,26,060	9,31,36,608
	NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	2,69,43,905	89,89,051
	Cash and Cash equivalents at beginning period (Refer Note 14)	3,76,94,271	4,31,72,505
D	Cash and Cash equivalents at end of period (Refer Note 14)  Cash and Cash equivalents comprise of	6,46,38,176	3,76,94,271
	Cash on hand	17,05,245	35,58,402
	Balances with banks	4 4	
	In current accounts  Total	6,29,19,864 6,46,25,108	3,41,35,869 3,76,94,271
	is Cash Flow Statement has been prepared as per "Indirect Method" as prescribe		
"Cā	ash Flow Statements"		
As	per our report of even date	As per our report of e	ven date
Fo	r Satya Prakash Natani & Co.	For & On Behalf of the	Board
	artered Accountants		
IC	AI F.R.No. 115438W		
		Sd/-	
		Rohit Lamba	
		Chairman & Managing	Director
Sd		DIN-01796007	
	tyaprakash Natani artner )	Sd/-	
	No.: 048091	Sheetal Lamba	
	te:- 30.05.2024	Director and CFO	
Pla	ace:- Mumbai	DIN-01796017	
		Sd/-	
L		Sanket Lamba	
$\vdash$		Director DIN 09744427	
		==	
		Sd/-	
L		Vanita Pednekar	
_		Company Secretary	

#### PRAMARA PROMOTIONS LTD

CIN: U51909MH2006PLC164247

### **Notes Forming Part of Balance Sheet**

#### Note 2 :- Share capital

Particulars			31st March, 2025	31st March, 2024
Authorised share c	apital*			
1,25,00,000 (PY 1,10,00,000) equity Shares of Rs.10 each			12,50,00,000	11,00,00,000
Issued, subscribed	& paid-up share capit	al**		
10971168 (PY 90,35,000) Equity Shares of Rs.10/- each		10,97,11,680	9,03,50,000	
Share holding patte	ern and details			
Shareholder	% holding	No.of shares		
Rohit Lamba	46.55	5,107,325		
Sheetal Lamba	3.86	4,23,000		
Total share capital			10,97,11,680	9,03,50,000

<sup>\*\*</sup> The Authorised capital has increased during the half year from Rs 93500000 to Rs 125000000. There increase in authorised capital is due to issue of New shares. There is fresh issue of shares by way of Preferantial for 19,36,168 Shares.allotment of new shares done on 05.07.2024

The company has issued 6,00,000 share warrants @ Rs. 123.50. on 05.07.2024. company has taken 25% application money on share warrants.

Note 2.1: Reconciliation of number of shares outstanding is set out below:

Particulars	31st March, 2025	31st March, 2024
Equity shares at the beginning of the year	90,35,000	66,11,000
Add: Shares issued during the current financial year (Preferential basis)	19,36,168	24,24,000
Equity shares at the end of the year	1,09,71,168	90,35,000

Note 2.2: The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3: (a) There is fresh issue of shares by way of Preferantial for 19,36,168 Shares

Note 2.4: There is change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.5: There is change in the pattern of shareholding during the half year.

	Shares held by promoters at the end of the year ending 31st Ma	rch 2025		% Change during
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	the year***
1	Rohit Lamba	47,52,325	43.32	(20.07)
2	Sheetal Lamba	4,23,000	3.86	(1.87)
3	Veena Multani	8,500	0.08	0.08
4	Sapna Makhija	5,000	0.05	0.05
5	Sanket Lamba	550	0.01	0.01
	Total	51,89,375	47.30	
	During the year the promoters shareholding has changed to the	sale/transfer of shares		
	Shares held by promoters at the end of the year ending 31st Ma	rch 2024		% Change during
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	the year***
1	Rohit Lamba	57,27,325	63.39	(23.24)
2	Sheetal Lamba	5,17,000	5.72	(2.10)
	Total	62,44,325	69.11	

<sup>\*\*</sup> The issued capital has increased during the half year from Rs 9,03,50,000 to Rs 10,97,11,680. There increase in issue capital is due to issue of New shares. There is fresh issue of shares by way of Preferantial for 19,36,168 Shares. allotment of new shares done on 05.07.2024

Note 3: Surplus		
Particulars	31st March, 2025	31st March, 2024
Security Premium	12,33,99,722	13,74,31,500
Add :- Shares issued during the current financial year (Preferential basis)	21,97,55,068	· · · ·
Less :- IPO Expenses		1,40,31,778
	34,31,54,790	12,33,99,722
Profit & Loss A/c		
Opening balance	12,25,87,365	8,30,76,474
Add:- Profit for the year	5,90,34,664	3,95,10,891
Less: Bonus shares issued	-	
	18,16,22,029	12,25,87,365
Foreign Exchange Fluctuation Reserve	74,56,510	69,68,732
Total	51,73,20,308	23,90,18,354

There is fresh issue of shares by way of Preferential for 19,36,168 Shares at Rs. 123.50 (Face value Rs. 10 and Rs. 113.50 Security premium)

Note 4 : Money Received against share warrants		
Particulars	31st March, 2025	31st March, 2024
Share Warrants	1,85,25,000	-
		-
Total	1,85,25,000	-

The company has issued 6,00,000 share warrants @ Rs. 123.50. on 05.07.2024. The company has called 25% application

Note 5 : Long term borrowings		
Particulars	31st March, 2025	31st March, 2024
Secured		
1. Car Loan Kotak Mahindra Fortuner	_	2,13,866
Note :- Car Loan for Fortuner from Kotak Mahindra amounting Rs.29,42,300/-		=/==/===
secured by hypothecation of vehicle payable in EMI of 50,700/-		
Matured on 01.06.2025		
2. AXIS BANK-GECL-921060057357353-2.59 CR	57,55,680	1,43,88,960
Sanction Amount 2,59,00,000 Matured on 30.11.2026 EMI 719440	3.7557666	27.57007500
3. Deutsche Bank Term Loan A/c no 300018318620073	6,92,98,534	7,65,27,830
Note :- Loan Against Property from Deutsche Bank amounting Rs.8,50,00,000/-		
secured by residential flat of Directors payable in EMI of 9,31,777/-		
Matured on 05.07.2034		
4. Deutsche Bank Term Loan - 320018318620019	48,28,286	50,26,634
Sanction Amount 1,40,20,514 Matured on 05.09.2027 EMI 577180		
5. Deutsche Bank Term Loan - 320018318620028	45,69,737	47,57,488
Sanction Amount 1,32,69,771 Matured on 05.09.2027 EMI 546275		
6. Deutsche Bank Term Loan - 320018318620037	E0 E1 2E0	61.05.072
	59,51,358	61,95,872
Sanction Amount 1,72,81,726 Matured on 05.09.2027 EMI 711434		
7. Deutsche Bank Term Loan - 320018318620046	94,07,048	98,30,764
Sanction Amount 1,15,54,703 Matured on 05.09.2029 EMI 370132		
8. Bajaj Finserv Limited Mercedes Benz	_	15,39,505
Sanction Amount 30,25,722 Matured on 02.12.2026 EMI 83443		
9. Tata Capital Limited Audi Car	2,31,702	2,49,118
Sanction Amount 15,00,000 Matured on 03.07.2025 EMI 60450	2,31,702	2,49,110
(Audi car is in the name of Director)		
(Addition is in the name of birector)		
9. IndusIND Bank	23,30,385	-
Sanction Amount 35,00,000 Matured on 04.06.2027 EMI 1,23,915		

Total	4,86,11,402	3,23,70,609
and small enterprises	4 96 11 403	2 22 70 600
Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises	2,58,55,165 2,27,56,237	2,74,81,801.00
Particulars  Total outstanding dues of micro enterprises and small enterprises	31st March, 2025	31st March, 2024 48,88,808
Note 8 : Trade payables	24 . 14	
Total	17,62,90,753	20,57,16,488
Current Maturities of Long Term Borrowings from Nor-C	3,79,30,394	2,13,06,633
Unsecured Current Maturities of Long Term Borrowings from NBFC	3,79,36,594	2,15,68,835
Current Maturities of Long Term Borrowings	1,90,54,876	3,50,94,121
3. A-208, Boomerang, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072 (Owned by Company)		
*2. C-4108/4109/4110, Oberoi Garden Estate, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072		
as below* *1. Flat no.502, Plam Beach Riviera Chsl, Gandhi Gram Road, Juhu, Mumbai - 400049		
Note :- Against mortagage of Residential & Official Property of Director		
Deutsche Bank- CC	11,92,99,283	14,90,53,532
Particulars Secured	31st March, 2025	31st March, 2024
Note 7 : Short Term Borrowings		
	(5,57,270)	(3,57,291)
Particulars Deferred Tax Liability	31st March, 2025 (5,57,270)	<b>31st March, 2024</b> (3,57,291)
Note 6 : Deferred Tax Liability		
TOTAL	16,47,48,569	13,11,98,643
Unsecured Loan from NBFC (excluding current maturities)	4,75,99,491	1,24,68,606
vehicle payable in EMI of 1,67,134/- Matured on 07.08.2031		
11. Car Loan HDFC  Note :- Car Loan for HDFC Bank Rs.1,04,04,464/- secured by hypothecation of	89,37,295	-
Matured on 10.01.2030		
hypothecation of vehicle payable in EMI of 73,047/-	24,97,740	-
11. Car Loan ICICI Bank Wealth Management  Note :- Car Loan for ICICI Bank Wealth Management Rs.29,90,000/- secured by		
Matured on 10.04.2029		
hypothecation of vehicle payable in EMI of 1,09,370/-	33,41,313	-
Note :- Car Loan for ICICI Bank Wealth Management Rs.40,10,000/- secured by		

Note 8.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since limited informationhas been received from the suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid as at the year end ... In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Provision for income tax (net)

Provision for Gratuity

Total

1,04,24,200

1,22,67,725

18,43,525

	Outstandin	ng for following periods fr	om due date of	navmont	
Particulars	Less than 1 year	1-2 years	2-3 years		Total
		•	•		
(i) MSME	2,06,08,920	38,63,206	13,	83,040	2,58,55,1
(ii) Others	2,27,56,237				2,27,56,23
(iii) Disputed dues- MSME (iv) Disputed dues - Others					
(iv) Disputed dues - Ottlers					-
Trade Payables ageing schedule: As at 31st March,2024					
Particulars	Outstandir Less than 1 year	ng for following periods fr 1-2 years	om due date of 2-3 years		Total
Fatticulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	9,35,667	39,53,141		-	48,88,8
(ii) Others	79,28,528	97,77,127			1,77,05,6
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					
Note 9 : Other Current Liabilities					
Particulars		31st March,	2025	31st March, 2024	
Statutory Dues:					
GST and other Indirect taxes			6,316		
TDS		38,97,169 48,44,79		91	
ESIC, PT & PF Payable			1,95,634	3,88,14	
Others			6,19,887	19,30,68	
Citicis			0,13,007	13/30/0	
Other Dues:					
Outstanding Liabilities			75,976	30,33,2	74
Total		67	,94,982	1,01,96,88	88
			,- ,		
Sub-note 9.1 : Outstanding Liabilities					
Particulars		31st March,	2025	31st March, 2024	
Craditara for Evanges			75 076	0.40.2	47
Creditors for Expenses			75,976	9,40,3	+/
Interest Payable				-	
Temporary overdraft balances			-	-	
Total			75,976	9,40,34	17
Note 10 : Short Term Provisions					
Particulars		31st March,	2025	31st March, 2024	
				•	

94,24,200

18,43,525

1,12,67,725

	PRAMARA PROMOTIONS	LTD	
	CIN: U51909MH2006PLC164		
	Notes Forming Part of Statement of	Profit & Loss	
Note	18: Revenue from operations		
Sr. No.	Particulars	2024-25	2023-24
1	Sales of products (refer sub note 18.1)	86,42,08,211	63,48,27,025
	Sales are net of Goods & Service Tax (GST)		
	Total	86,42,08,211	63,48,27,025
10 1	Sala of products		
18.1 Sr.	Sale of products  Particulars	2024-25	2023-24
No.	Farticulars	2024-23	2023-24
1	Sales - Local Sales	70,38,92,512	63,20,97,466
2	Sales - Export sales	15,83,15,699	-
3	Sale of Services	20,00,000	27,29,559
	Total	86,42,08,211	63,48,27,025
Note	19 : Other income		
Sr.	Particulars	2024-25	2023-24
No.			
1	Interest Income	72,40,267	65,48,859
2	Other Income	44,24,791	1,544
3	Sale of Services		-
	Total	1,16,65,058	65,50,403
19.1 Sr.	Interest Income		
No.	Particulars	2024-25	2023-24
1	Interest from Banks	21,53,496	15,69,314
2	Interest from Others	50,86,771	49,79,546
		72,40,267	65,48,859
19.2	Other Income		
Sr. No.	Particulars	2024-25	2023-24
1 2	Statutory Dues refund received Liabilities no longer Payable written back	44,24,791	-
		44,24,791	-
Nata	20 : Purchase of Stock-in-Trade		
Sr.	Particulars	2024-25	2023-24
No.			
1	Purchase of Stock-in-Trade	76,03,38,561	47,03,32,632
	Total	76,03,38,561	47,03,32,632
Note Sr.	21 : Change in inventories	2024.25	2022.24
No.	Particulars	2024-25	2023-24
1	Change in inventories of Stock in Trade		
	Opening stock	28,44,24,348	26,18,04,617
	Closing stock	39,45,55,442	28,44,24,348
			. , , .
ì	Total	(11,01,31,094)	(2,26,19,731)

Note	22 : Employment benefit expenses		
Sr. No.	Particulars	2024-25	2023-24
	Disaster Bernardian	60.00.000	60.00.000
2	Directors Remuneration	60,00,000 3,25,91,171	60,00,000
3	Salary and Wages Contribution to PF & ESIC	11,43,038	2,92,30,887 11,63,687
4	Incentives to employees	25,59,861	18,38,024
	ancentives to employees	25,55,001	10,50,021
	Total	4,22,94,070	3,82,32,598
22.3 Sr.	Employment provident fund		
No.	Particulars	2024-25	2023-24
1	Contribution to PF & ESIC	11,43,038	11,63,687
	Total	11,43,038	11,63,687
	Incentives to employees		
Sr. No.	Particulars	2024-25	2023-24
1	Staff Welfare	15,56,074	11,26,879
3	Gratuity Exp Conveyance	7,40,119	5,39,209
4	Bonus	2,63,668	1,71,936
	Total	25,59,861	18,38,024
Note	23 : Financial cost		
Sr. No.	Particulars	2024-25	2023-24
1	Bank Charges	11,94,563	5,97,489
2	Bank Interest	4,60,35,688	4,48,31,819
3	Interest on other loan	82,34,138	36,35,063
<u>4</u> 5	Other Interest Bill Discounting Charger	5,81,658 6,19,567	3,77,146
	Total	5,66,65,613	4,94,41,517
		-,,	7- 7-
Note	24 : Depreciation and amortised cost		
Sr. No.	Particulars	2024-25	2023-24
1	Depreciation Exp	1,06,73,458	79,75,397
	Total	1,06,73,458	79,75,397
Note	25: Other expenses		
Sr. No.	Particulars	2024-25	2023-24
1	Repairs & Maintenance	39,84,431	53,12,677
2	Insurance Premium	6,22,782	9,25,164
3	Rent, rates & taxes	1,10,59,094	72,94,256
4	Miscelleanous Expenses	3,07,30,080	3,50,76,172
5	Auditor's Remuneration	4,14,700	2,55,788
	Total	4,68,11,086	4,88,64,057
25.1	Repairs & maintenance		
Sr. No.	Particulars	2024-25	2023-24
2	Repairs to Machinery Other repairs	9,80,545 30,03,885	3,94,735 49,17,942
	center repuis	30,03,003	75,17,542
	Total	39,84,431	53,12,677

Sr.			
No.	Particulars	2024-25	2023-24
1	Insurance Premiums	6,22,782	9,25,164
	Total	6,22,782	9,25,164
25.3	Rent, rates & taxes		
Sr. No.	Particulars	2024-25	2023-24
1	Rent	87,85,420	72,94,256
	Rates & Taxes	22,73,674	-
	Total	1,10,59,094	72,94,256
25.4	Miscelleanous expenses		
Sr. No.	Particulars	2024-25	2023-24
	Factory Expenses	1,29,83,153	37,96,103
	Travelling Expenses	29,64,506	23,45,013
	Communication Expenses	60,70,236	15,56,90
	Electricity Expenses	28,32,407	24,88,729
	Legal and Professional Fees	84,35,753	46,31,50
	Software Expense	5,74,051	9,22,72
	Selling Expenses	26,47,806	68,16,73
	Miscellaneous Expenses	(1,08,85,054)	1,03,51,783
	Office Expenses	14,10,572	21,66,679
10	Commission and Discount  Total	36,96,651 <b>3,07,30,080</b>	3,50,76,172
	Total	3,07,30,080	3,30,70,172
	26 : Earning per share		
Sr. No.	Particulars	2024-25	2023-24
1	Net profit after tax	5,90,34,664	3,95,10,89
	Weighted average number of equity shares	1,09,71,168	90,35,000
	Earning per share (face value of Rs.10/-fully paid)	5.38	4.37

Sr. No.   Particulars   31st March, 2025   31st March   1   Investment in Subsidiary Company (1 HKD)   -	625 66,00,000	
Investment in Subsidiary Company (1 HKD)  Investment in Shares Unquoted  Investment in Shares Unquoted  Investment in Partnership Firm  Total  Total  All above investments are carried at cost  12.1 Other disclosures  (a) Aggregate cost of quoted investment Aggregate cost of quoted investments (b) Aggregate amount of unquoted investments (c) Aggregate provision for diminution in value of investment (d) Company invested HK\$ 1, in Hongkong Subsidiary.  Note 13: Inventories*  Sr. No.  Particulars  31st March, 2025  31st Mar  Note 14: Trade receivables  Sr. No.  Particulars  31st March, 2025  31st Mar  Note 14: Trade receivables  Sr. No.  Particulars  31st March, 2025  31st Mar  Note 14: Trade receivables  Sr. No.  Particulars  31st March, 2025  31st Mar  Note 14: Trade receivables  Sr. No.  Particulars  31st March, 2025  31st Mar  Note 14: Trade receivables  Total  32,08,68,420  19,55  Note:  Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  and Receivables ageing schedule as at 31st March, 2025  Doubtful  Doussanding for following periods from due date of payment	625	
Sr. No. Particulars 31st March, 2025 31st March 1 Investment in Subsidiary Company (1 HKD) - 1 Investment in Shares Unquoted 625	625	
Investment in Shares Unquoted 625  Investment in Partnership Firm 56,13,068 5  Total 56,13,693 56  All above investments are carried at cost 12.1 Other disclosures  (a) Aggregate cost of quoted investment Aggregate amount of unquoted investments 56,13,693 5 6 6,13,693 5 6 6,13,693 5 6 6,13,693 5 6 6,13,693 5 6 6,13,693 5 6 6,13,693 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	625	
Total 56,13,068 5  Total 56,13,693 56  All above investments are carried at cost 12.1 Other disclosures	6,00,000	
Total 56,13,068 5  Total 56,13,693 56  All above investments are carried at cost 12.1 Other disclosures		
All above investments are carried at cost  12.1 Other disclosures  (a) Aggregate cost of quoted investment     Aggregate market value of quoted investments (b) Aggregate amount of unquoted investments (c) Aggregate provision for diminution in value of investment (d) Company invested HK\$ 1, in Hongkong Subsidiary.  Note 13: Inventories*  Sr. No. Particulars  31st March, 2025  31st Mar  1 Stock in Trade     39,45,55,442  28,4  *Valued at lower of cost and net realizable value  Total  39,45,55,442  28,44  Note 14: Trade receivables  Sr. No. Particulars  31st March, 2025  31st Mar  39,45,55,442  28,44  Note 14: Trade receivables  Sr. No. Particulars  31st March, 2025  31st Mar  39,45,55,442  28,44  Note 10		
All above investments are carried at cost  12.1 Other disclosures  (a) Aggregate cost of quoted investment     Aggregate market value of quoted investments (b) Aggregate amount of unquoted investments (c) Aggregate provision for diminution in value of investment (d) Company invested HK\$ 1, in Hongkong Subsidiary.  Note 13: Inventories*  Sr. No. Particulars 31st March, 2025 32,08,68,420 19,50 32,08,68,420	,00,625	
All above investments are carried at cost  12.1 Other disclosures  (a) Aggregate cost of quoted investment	,00,025	
12.1 Other disclosures  (a) Aggregate cost of quoted investment		
(a) Aggregate cost of quoted investment Aggregate market value of quoted investments (b) Aggregate amount of unquoted investments (c) Aggregate provision for diminution in value of investment (d) Company invested HK\$ 1, in Hongkong Subsidiary.  Note 13: Inventories*  Sr. No. Particulars  31st March, 2025  31st Mar  1 Stock in Trade 39,45,55,442  4 Valued at lower of cost and net realizable value  Total  39,45,55,442  Note 14: Trade receivables  Sr. No. Particulars  31st March, 2025  31st Mar  32,08,68,420  19,5  Total  Total  32,08,68,420  19,5  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
Aggregate market value of quoted investments (b) Aggregate amount of unquoted investments (c) Aggregate provision for diminution in value of investment (d) Company invested HK\$ 1, in Hongkong Subsidiary.  **Note 13 : Inventories**  Sr. No.		
(b) Aggregate amount of unquoted investments (c) Aggregate provision for diminution in value of investment (d) Company invested HK\$ 1, in Hongkong Subsidiary.  Note 13: Inventories*  Sr. No. Particulars  1 Stock in Trade  *Valued at lower of cost and net realizable value  Total  39,45,55,442  28,4  *Volued at lower of cost and net realizable value  Total  39,45,55,442  28,4  *Note 14: Trade receivables  Sr. No. Particulars  31st March, 2025  31st March  39,45,55,442  28,4  *Volued at lower of cost and net realizable value  Total  39,45,55,442  31st March, 2025  31st March  28,4  *Volued at lower of cost and net realizable value  Total  32,08,68,420  19,56  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  *Trade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment	-	
(c) Aggregate provision for diminution in value of investment (d) Company invested HK\$ 1, in Hongkong Subsidiary.  Note 13: Inventories*  Sr. No. Particulars 31st March, 2025 31st March, 2025 31st March and all stock in Trade 39,45,55,442 28,44 *Valued at lower of cost and net realizable value  Total 39,45,55,442 28,44  Note 14: Trade receivables  Sr. No. Particulars 31st March, 2025 31st March and all secured, considered good b) Unsecured, considered good b) Unsecured, considered good 32,08,68,420 19,55 c) Doubtful  Total 32,08,68,420 19,56  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank and rade Receivables ageing schedule as at 31st March, 2025 Outstanding for following periods from due date of payment		
investment (d) Company invested HK\$ 1, in Hongkong Subsidiary.  Note 13: Inventories*  Sr. No.	6,00,625	
Note 13 : Inventories*  Sr. No. Particulars 31st March, 2025 31st March  1 Stock in Trade 39,45,55,442 28,4  *Valued at lower of cost and net realizable value  Total 39,45,55,442 28,44  Note 14 : Trade receivables  Sr. No. Particulars 31st March, 2025 31st March  a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total 32,08,68,420 19,55  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment	-	
Note 13 : Inventories*  Sr. No. Particulars 31st March, 2025 31st March  1 Stock in Trade 39,45,55,442 28,4  *Valued at lower of cost and net realizable value  Total 39,45,55,442 28,44  Note 14 : Trade receivables  Sr. No. Particulars 31st March, 2025 31st March  a) Secured, considered good b) Unsecured, considered good b) Unsecured, considered good c) Doubtful  Total 32,08,68,420 19,5  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
Sr. No. Particulars  31st March, 2025 31st March 1 Stock in Trade 39,45,55,442 28,4  *Valued at lower of cost and net realizable value  Total 39,45,55,442 28,44  Note 14: Trade receivables Sr. No. Particulars 31st March, 2025 31st March a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total 32,08,68,420 19,5  Total 32,08,68,420 19,5  Outstanding for following periods from due date of payment		
Sr. No. Particulars  31st March, 2025 31st March 1 Stock in Trade 39,45,55,442 28,4  *Valued at lower of cost and net realizable value  Total 39,45,55,442 28,44  Note 14: Trade receivables Sr. No. Particulars 31st March, 2025 31st March a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total 32,08,68,420 19,5  Total 32,08,68,420 19,5  Outstanding for following periods from due date of payment		
1 Stock in Trade 39,45,55,442 28,4  *Valued at lower of cost and net realizable value  Total 39,45,55,442 28,44  Note 14: Trade receivables  Sr. No. Particulars 31st March, 2025 31st March, 2025 31st March, 2025 01st March, 2025 31st March, 2025 32,08,68,420 19,55  Total 32,08,68,420 19,55  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank 32,08,68,420 19,55  Outstanding for following periods from due date of payment	ch, 2024	
*Valued at lower of cost and net realizable value  Total 39,45,55,442 28,44  Note 14: Trade receivables  Sr. No. Particulars 31st March, 2025 31st March  a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total 32,08,68,420 19,50  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
*Valued at lower of cost and net realizable value  Total 39,45,55,442 28,44  Note 14: Trade receivables  Sr. No. Particulars 31st March, 2025 31st March  a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total 32,08,68,420 19,50  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  Trade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment	4,24,348	
Total 39,45,55,442 28,44  Note 14: Trade receivables  Sr. No. Particulars 31st March, 2025 31st March  a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total 32,08,68,420 19,56  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
Note 14: Trade receivables  Sr. No. Particulars 31st March, 2025 31st March  a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total 32,08,68,420 19,56  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
A) Secured, considered good b) Unsecured, considered good c) Doubtful  Total  Total  Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  Tade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment	,24,348	
Sr. No. Particulars  a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total  Total  32,08,68,420 19,56  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  Trade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
a) Secured, considered good b) Unsecured, considered good c) Doubtful  Total  32,08,68,420 19,56  Total  32,08,68,420 19,56  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  Trade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment	-b 2024	
b) Unsecured, considered good 32,08,68,420 19,5 c) Doubtful 32,08,68,420 19,5 c  Total 32,08,68,420 19,5 c  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment	.n, 2024	
c) Doubtful  Total 32,08,68,420 19,56  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  Trade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
Total 32,08,68,420 19,56  Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank  Trade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment	19,56,15,997	
Note: Debtors shown is net of Factoring facility Rs. 83,908,492.9 provided by Axis Bank rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment	,15,997	
rade Receivables ageing schedule as at 31st March, 2025  Outstanding for following periods from due date of payment		
Undisputed Trade receivables -considered doubtful	15,38,220	
i) Disputed trade receivables considered good j) Disputed trade receivables considered doubtful		
y p-see see se	<del></del>	
rade Receivables ageing schedule as at 31st March, 2024		
Outstanding for following periods from due date of payment		
Particulars         Less than 6 months - 1 year         1-2 years         2-3 years         More than           ) Undisputed Trade receivables - considered good         13,21,89,412         4,99,21,490         -         22,24,623		
) Undisputed Trade receivables -considered doubtful iii) Disputed trade receivables considered good	3 years 21,44,551	
ly Disputed trade receivables considered doubtful		

Sr. No.	Particulars	31st March, 2025	31st March, 2024
	Cook and sook a subsolant		
1	Cash and cash equivalent	17.05.245	25 50 402
	Cash In hand	17,05,245	35,58,402
	Sub total (A)	17,05,245	35,58,402
2	Bank balances - current accounts		
	Current Account	3,19,43,395	39,65,433
3	Term Deposit	3,08,66,469	3,00,60,436
<u> </u>	(Fixed deposit of Rs.30,866,469 pledged with Axis Bank against the facility of Factoring Rs.83,908,492.9 provided by Axis Bank)	3,00,00,409	3,00,00,430
4	Fixed Deposits with Government Authorities	1,10,000	1,10,000
	Sub total (B)	6,29,19,864	3,41,35,869
	Total [ A + B ]	6,46,25,108	3,76,94,271
	6 : Short terms loans and advances		
Sr. No.	Particulars	31st March, 2025	31st March, 2024
1	Others		
	Deposits	1,48,38,052	55,86,666
	Loan to staff	36,40,526	37,91,526
	Loan to Others	6,70,38,774	1,93,15,348
	Advance to suppliers	3,38,56,969	5,93,96,540
	Other Advances	4,87,88,157	1,40,32,713
	Other Advances  Total	4,87,88,157 <b>16,81,62,479</b>	1,40,32,713 <b>10,21,22,793</b>
	Total		
	Total 7: Other current assets	16,81,62,479	10,21,22,793
<i>Note 1</i> Sr. No.	Total		
Sr. No.	7 : Other current assets Particulars	16,81,62,479 31st March, 2025	10,21,22,793 31st March, 2024
Sr. No.	Total 7: Other current assets	16,81,62,479	, , ,

			PR	RAMARA PRO	MOTIONS	LTD				
			Note 11:- Prope				2025			
Tangible Assets				( As per the Com	panies Act, 20	13)				
Tallyble Assets	Gross Block			Accumulated Depreciation			Net Block			
Details of Assets	As On 01st April, 2024	Additions	Deductions	Total	As On 01st April, 2024	For The Year	Deductions	As on 31st March, 2025	As At 31st March, 2025	As At 31st March, 2024
TANGIBLE ASSETS										
Office Premises	3,92,10,468		-	3,92,10,468	1,13,35,039	15,17,325		1,28,52,365	2,63,58,103	2,78,75,428
Plant & Equipment	7,16,89,504	15,25,798	-	7,32,15,302	2,78,53,949	29,36,176		3,07,90,125	4,24,25,178	4,38,35,556
Furniture & Fixtures	2,83,86,568	36,96,858	-	3,20,83,426	2,59,46,400	19,77,815		2,79,24,215	41,59,211	24,40,168
Vehicles	2,11,77,651	1,13,49,243	-	3,25,26,894	2,11,61,520	34,38,232		2,45,99,752	79,27,141	16,131
Computers	1,07,94,534	8,07,179	-	1,16,01,713	1,01,68,006	8,03,909		1,09,71,915	6,29,798	6,26,528
	17,12,58,725	1,73,79,078	-	18,86,37,802	9,64,64,914	1,06,73,458	-	10,71,38,372	8,14,99,431	7,47,93,811
Total	17,12,58,725	1,73,79,078	-	18,86,37,802	9,64,64,914	1,06,73,458	_	10,71,38,372	8,14,99,431	7,47,93,811
Figures of previous year										

# PRAMARA PROMOTIONS LIMITED MATERIAL ACCOUNTING POLICIES FOR THE PERIOD ENDED 31st MARCH, 2025

#### **CORPORATE INFORMATION:**

PRAMARA PROMOTIONS LIMITED (The Company) is a Public Limited company CIN No - U51909MH2006PLC164247. The Company had changed the name from Essel Marketing and Promotions Private Limited (incorporated on 1st September 2006) to Pramara Promotions Private Limited w.e.f 04.02.2019 and to Pramara Promotions Limited w.e.f 04.01.2023. The company is Manufacturing, Marketing & Trading Company & is leading in the world of Corporate Gifting & Promotional items. The Company is promoted by Mr. Rohit Lamba.

#### 1. MATERIAL ACCOUNTING POLICIES

#### (I) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared under the historical cost convention on an accrual basis and comply in all material aspects with the mandatory accounting standards and the relevant provisions of the Companies Act, 2013. Some small and petty cash expenses are accounted for either on receipt of the relevant advice or on the payment of the actual expenditure whichever is earlier.

#### (II) USE OF ESTIMATES

The presentation and preparation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of revenues and expenses during the reporting year. Difference between the actual result and the estimates are recognized in the year in which the results are known/ materialized.

#### (III) FIXED ASSETS AND DEPRECIATION:

i. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. The depreciation on tangible assets has been provided on the WDV basis as per the useful life prescribed in Schedule II to the Companies Act, 2013. We have not done any physical verification of fixed assets; we are relying on the Certificate by management.

The company not charge the depreciation on moulds that are not in use and all those Moulds that are not in use in manufacturing during the year.

#### (IV) INVENTORIES:

- i. Raw materials, packing material are valued at lower of Cost or net realizable value on FIFO basis.
- ii. Scrap is valued at net realizable value
- iii. Goods in Transit are valued at cost to date.
- iv. 'Cost' comprises all costs of purchase, cost of conversion & other costs incurred in bringing the inventory to the present location & condition.
- v. We have not done physical verification of inventory of the company. We are relying on the management certificate for the total inventory of the company.

#### (V) CASH AND CASH EQUIVALENT:

Cash and cash equivalents for the purpose of cash flow statements comprise cash at bank and in hand and short-term investments with an original maturity of twelve months or less.

#### (VI) REVENUE RECOGNITION:

#### i. Sales and sale of service:

Sales comprise sale of goods & services and other charges such as freight and forwarding, octroi charges, and exchange difference wherever applicable. Revenue from Services is recognized as and when services are rendered.

#### ii. Other Income:

Interest incomes are recognized on accrual basis in the Statement of Profit & Loss.

#### iii. Export Benefits:

Export benefits are recognized in the year of Export.

#### iv. <u>Dividend:</u>

Dividend income is accounted for as and when received & when the Company's right to receive dividend is established.

#### (VII) TAXATION:

- i. Provision for income tax is made on the basis of the taxable income for the current accounting period in accordance with the provisions of the Income Tax Act, 1961.
- ii. Deferred tax is recognized, subject to the consideration of prudence, on timing difference being the difference between taxable incomes and accounting income for the year is accounted for using the tax rates & laws that have been enacted and substantially enacted as of the balance sheet date. Deferred tax assets arising from timing difference are recognized to the extent there is virtual certainty that this would be realized in future and are reviewed for the appropriateness of their respective carrying values at each Balance sheet date.

#### (VIII) INVESTMENT: -

Long term Investments are stated at cost. Provision for diminution in value of long term investment is made only if such decline is other than temporary in the opinion of the management.

Current Investments are carried individual at the lower of cost & fair value.

#### (IX) FOREIGN CURRENCIES:

- i. Transactions in Foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Amount short or excess realized/incurred is transferred to Statement of profit & Loss.
- ii. All foreign currency liabilities/assets not covered by forward contracts, if any, are restated at the rates prevailing at year end and any exchange difference are debited/ credited to the statement of Profit & Loss.
- iii. In respect of transaction covered by forward contracts, the difference between the contract rate and the spot rate on the date of transaction is charged to the statement of profit and loss over the period of contract. Company has not entered into any transaction of forward contracts during the year.

#### (X) GOVERNMENT GRANT:

The Government grants are treated as deferred income. The deferred income is recognized in the statement of profit & loss on systematic and rational basis over the periods necessary to match them with the related costs, which they are intended to compensate.

#### (XI) EMPLOYEES BENEFITS:

As per the AS 15 issued by the Institute of Chartered Accountant of India details as below

- i. Short term employee benefits are recognized as an expense at the undiscounted amounts in the statement of profit & loss of the year in which the related service is rendered.
- ii. Contribution payable to the recommended Provident Fund is charged to Statement of Profit & Loss.
- iii. Liabilities in respect of:

#### A. Gratuity:

The company has not made any provision for Gratuity during the year. Company has changed the accounting policies & Gratuity will be considered on Payment basis. As on 31.03.2025 outstanding balance of Provision is Rs.18,43,525.

#### B. Bonus:

The company has not made any provision for Bonus during the year. It will be considered on Payment basis.

#### iv. Other defined contribution for employees' benefit:

i. The defined contribution for Leave travel allowance and medical re-imbursement are recognized on actual basis in the profit & loss Statement in the year when the eligible employee actually renders the service.

#### (XII). BORROWING COST:

Borrowing cost attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale as per Accounting Standard 16 "Borrowing Cost". Other Interest and borrowing costs are charged to revenue.

#### (XIII). EARNING PER SHARE:

Basic Earnings per share is computed by dividing net profit or loss for the period attributable to equity shareholders by the weighted average number of shares outstanding during the year. Diluted EPS is computed after adjusting the effects of all the dilutive potential equity shares except where the results would be a dilutive. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic EPS, and also the weighted average number of equity shares, which would have been issued on the conversion of all dilutive potential equity shares.

#### (XIV). IMPAIRMENT OF ASSETS

The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the management estimates the recoverable amount of the assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss

# PRAMARA PROMOTIONS LIMITED NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH, 2025

27]. In the opinion of the Directors, the current assets, loans and advances are approximately of the value as stated in the balance sheet, if realized in the ordinary course of the business. The provision of all known liabilities is adequate and not in excess of the amount reasonably required. We have not verified the all Debtors & Creditor, Advance to Other Parties, Loans as a third party confirmation. We are relying on management certificate for their realized value of the assets.

#### 28]. SUBSIDIARY COMPANY AND ASSOCIATES FIRM:

- a) Company has a 100% subsidiary at Honkong (Pramara Promotions Private Limited-Honkong).
- b) Company has a 40% Associate Enterprises relationship with Essel Plast Pack.

#### 29]. <u>IMPORT ON CIF BASIS:</u>

Particulars	2024-2025	2023-2024
Finished goods	62,907,761	5,48,70,780
TOTAL	62,907,761	5,48,70,780

#### 30]. EARNING AND EXPENDITURE IN FOREIGN CURRENCY

Particulars	2024-2025	2023-2024
Export of goods (FOB)	158,315,699	NIL
<b>Expenditure</b>	18,46,840	8,83,367

### 31]. <u>DISCLOSURE OF TRANSACTIONS BETWEEN COMPANY AND RELATED</u> PARTY:

Nature of	Name (	f Nature	of	Transaction	Balance as
Relation	Related	Transaction		during the	31.03.2025
	party			year	
i) Associates	Essel Pla	t Advance	for	70,583	4,69,48,705
Concerns	Pack (40	6 material			
	capital an	d			

(Company and	profit		-	56,00,000
KMP is partner)	sharing	Investments		
	ratio)			
		Sunday Dobtons	-	-
		Sundry Debtors		
(Proprietorship			1,55,100	-
firm of KMP)		Reimbursement	, , , , , , ,	
·	Essel			
	Corporation			
(Proprietorship			44,640,669	-
firm of KMP)		Purchase		
	Green Leaf Solution		14 640 660	
	Solution	Payment/Sunday	44,640,669	-
		Writ off		
(Proprietorship			64,400	-
firm of KMP)		Reimbursement	ŕ	
	Saar			
	Enterprises			
(KMP is			-	-
directors and	Duomomo			
shareholders in the company)	Pramara Finance Pvt			
the company)	Ltd			
	Dia			
ii)Key			36,00,000	-
Management		Remuneration		
Personnel	Mr.Rohit			
	Lamba			
:::)\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		Damara	24,00,000	-
iii)Key Management		Remuneration		
Personnel	Mrs.Sheetal			
	Lamba		_	10.47
		Investment		
iv) Subsidiary				
company	Pramara			
	Promotions			
	Pvt Ltd			
	hongkong			

#### 32. <u>LEASES</u>

Lease arrangement where the risk and reward incidental to ownership of an asset substantially vest with the lessor are recognized as operating lease. Lease

rental under operating lease are recognized in statement of profit and loss account as and when accrues. During the year lease charges paid Rs. 87,46,990/-. Future minimum lease payment due as on Balance Sheet date are as under:

Particulars	As 31st March, 2025	As 31st March, 2024
Not later than one year		
	70,35,240	62,22,500
Later than one year but not	21,105,720	88,82,500
later than Three years		
Later than Three years	NA	NA
TOTAL	28,140,960	1,51,05,000

#### Note:

- 1. Lease Agreement Daman Factory Starts from 15.08.22 and last date is 14.08.25.
- 2. Lease Agreement Bhiwandi WH Starts from 01.08.22 and last date is 31.07.25
- 3. The lease agreement of Delhi WH is under process. And the rent is being paid
  - by mutual consent till 31.3.2025. We will renew the rent agreement from 01 April 2025.
- 4. The lease agreement of Guest House Daman is under process. And the rent is being paid by mutual consent till 31.3.2025. We will renew the rent agreement from 01 April 2025.

#### 33. LONG TERM BORROWING:

Company has been sanctioned a term loan from Deutsche Bank as Loan Against Property of Rs. 8,50,00,000 against hypothecation of Office & Residence flat and offices of Directors of the company & personal guarantee of Mr Rohit Lamba & Sheetal Lamba Director of the Company. For maturity of loan refer note number 3 of the financial statements.

Company has also been sanctioned Covid-19 loan from Deutsche Bank Ltd Rs 5,61,26,714 & Axis Bank Ltd of Rs. 2,59,00,000 during financial year 2020-21, 2021-22.

The Company has also taken long term borrowings from NBFC of Rs 47,599,49 during the financial year

#### Loan Outstanding Amount Details Given Below.

Particulars	31st March, 2025	31st March, 2024
Secured		
1. Car Loan Kotak Mahindra Fortuner Note: - Car Loan for Fortuner from Kotak Mahindra amounting Rs.29,42,300/- secured by hypothecation of vehicle payable in EMI of 50,700/- Matured on 01.06.2025	-	213,866
2. AXIS BANK-GECL-921060057357353- 2.59 CR Sanction Amount 2,59,00,000 Matured on 30.11.2026 EMI 719440	5,755,680	14,388,960
3. Deutsche Bank Term Loan A/c no 300018318620073  Note:- Loan Against Property from Deutsche Bank amounting Rs.8,50,00,000/- secured by residential flat of Directors payable in EMI of 9,31,777/- Matured on 05.07.2034	69,298,534	76,527,830
4. Deutsche Bank Term Loan - 320018318620019 Sanction Amount 1,40,20,514 Matured on 05.09.2027 EMI 577180	4,828,286	5,026,634
5. Deutsche Bank Term Loan - 320018318620028 Sanction Amount 1,32,69,771 Matured on 05.09.2027 EMI 546275	4,569,737	4,757,488
6. Deutsche Bank Term Loan - 320018318620037 Sanction Amount 1,72,81,726 Matured on 05.09.2027 EMI 711434	5,951,358	6,195,872
7. Deutsche Bank Term Loan - 320018318620046 Sanction Amount 1,15,54,703 Matured on	9,407,048	9,830,764

05.09.2029 EMI 370132		
8. Bajaj Finserv Limited Mercedes Benz Sanction Amount 30,25,722 Matured on 02.12.2026 EMI 83443	-	1,539,505
9. Tata Capital Limited Audi Car Sanction Amount 15,00,000 Matured on 03.07.2025 EMI 60450 (Audi car is in the name of Director)	231,702	249,118
9. IndusInd Bank Sanction Amount 35,00,000 Matured on 04.06.2027 EMI 1,23,915	2,330,385	-
10. Car Loan ICICI Bank Wealth Management Note: Car Loan for ICICI Bank Wealth Management Rs.40,10,000/- secured by hypothecation of vehicle payable in EMI of 1,09,370/- Matured on 10.04.2029	3,341,313	-
11. Car Loan ICICI Bank Wealth Management Note: Car Loan for ICICI Bank Wealth Management Rs.29,90,000/- secured by hypothecation of vehicle payable in EMI of 73,047/- Matured on 10.01.2030	2,497,740	-
11. Car Loan HDFC Note: Car Loan for HDFC Bank Rs.1,04,04,464/- secured by hypothecation of vehicle payable in EMI of 1,67,134/- Matured on 07.08.2031	8,937,295	-
Unsecured Loan from NBFC (excluding current maturities)	47,599,491	12,468,606

	TOTAL	164,748,569	131,198,643
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#### 34. SHORT TERM BORROWING:

Working capital loan has been taken by the company from Deutsche Bank against the security of stocks, debtors and collateral security of Office of the Company & Residential Flat and offices of the Directors & all the assets of the company. Loan is secured by personal guarantee of Mr Rohit Lamba & Mrs. Sheetal Lamba Director of the Company.

The Company has also taken long term borrowings from NBFC of Rs 1,63,67,759 during the financial year

#### Loan Outstanding Amount Details Given Below.

Doan Outstanding Amount Deta		01-4 351
Particulars	31st March,	31st March,
	2025	2024
Secured		
Deutsche Bank- CC	119,299,283	149,053,532
Note :- Against mortagage of		
Residential & Official Property of		
Director as below*		
*1. Flat no.502, Plam Beach Riviera		
Chsl, Gandhi Gram Road, Juhu,		
Mumbai – 400049		
*2. C-4108/4109/4110, Oberoi		
Garden Estate, Chandivali Farm Road,		
Sakinaka, Andheri (East), Mumbai –		
400072		
3. A-208, Boomerang, Chandivali		
Farm Road, Sakinaka, Andheri (East),		
Mumbai - 400072 (Owned by		
Company)		
Company)		
Current Maturities of Long Term		
Borrowings	19,054,876	35,094,121
Unsecured		
Current Maturities of Long Term		
Borrowings from NBFC	37,936,594	21,568,835
Total	176,290,753	205,716,488

#### 35.DEBTORS AND CREDITORS & OTHER CURRENT ASSETS

No independent confirmation of balances has been received from debtors and creditors & Other Current Assets and, therefore, the amounts reported in the Balance Sheet are those which are reflected in the books of accounts.

#### 36. ACCOUNTING FOR TAXES ON INCOME

Income Tax Assessments of the Company have been completed up to Assessment Year 2023-24. There is no disputed demand outstanding up to the said Assessment Year.

During the Current Year provision for Income Tax has been made as per Income Tax Act, 1961, after considering all available exemptions and deductions.

#### 37. Contingent Liabilities & Commitments (to the extent not provided for)

Particulars	As on	As on 31.03.2024
	31.03.2025	
Axis Bank Bill discounting	8,39,08,492.9	9,97,25,337.42
against debtors		
GST Liability	10,514,729.50	38,72,482
Income Tax Liability & TDS	99,39,919	88,33,551
Liability as per Traces		
Provident Fund Demand	1,16,381	1,05,664
Legal Cases Filed by Various	15,831,146	17,212,145
Parties		

#### 38. CONSUMPTION OF IMPORTED & INDIGENOUS RAW MATERAL ETC.

NA

- **39.** The Company has not granted loans or advances in nature of loans to promoters/directors/ KMPs and related parties either severally or jointly with any other person, that are:
  - a. Repayable on Demand other than disclose in Note number 31 and 34 OR
  - b. Without specifying any terms of period of repayment
- **40.** The Company has utilised the borrowings from banks and financial institutions for the purpose for which it was taken.

#### 41. Other Statutory Information

- The issued capital has increased during the year from Rs 93,500,000 to Rs 109,711,680. There increase in issue capital is due to issue of New shares. There is fresh issue by way of Preferential for 19,36,168 Shares.
- The title deeds of all the immovable properties of the Company are held in the name of the Company.
- The Company has not revalued its Property Plant & Equipment.
- The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company did not have any transactions with Companies struck off.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- In respect of the Company's borrowings from Banks or Financial institutions on the basis of security of current assets, the quarterly returns or statements of current assets filed by the company with banks or financial institutions are in agreement with the books of accounts.
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:
  - > Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - > Provide any guarantee, security or like to or on behalf of the Ultimate Beneficiaries.
- The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
  - > Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate Beneficiaries)
  - ➤ Provide any guarantee, security or the like on the behalf of the Ultimate Beneficiaries,
- The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961 (such as, search or survey or any other relevant pro Income Tax Act, 1961).
- The Company has not been declared wilful defaulter by any bank or financial institution or other lender.
- The Company does not have any scheme of arrangements which have been approved by the Competent Authority in terms of Section 230 to 237 of the Act.
- The Company have any subsidiary and therefore provision regarding the number of layers prescribed under Section of Section 2 (87) of the Act read with the Companies (Restriction on number of layers) Rules, 2017 is applicable to the Company.

#### 42. Ratios:

Sr. No.	Ratios	31 <sup>st</sup> March 2025	31st March 2024
a)	Current Ratio (No. of times)	3.89	2.78
	Current Assets/ Current Liabilities		
b)	Debt-equity Ratio (No. of times)	0.54	1.27
	Total Debt / Equity		
c)	Debt Service Coverage Ratio (No.	2.21	1.74
	of times)		
	Profit before interest and Tax / Debt		
	Service		
d)	Return on Equity Ratio (%)	12.35%	15.96%
	Profit for the period / Average Equity		0.15
e)	Inventory turnover Ratio (No. of	2.55	2.47
	times)		
	Revenue from Operations / Average		
0	Inventories	2.25	2.00
f)	Trade Receivables turnover ratio (No. of times)	3.35	3.82
	Revenue from Operations / Average		
	Trade Receivables		
g)	Trade Payables turnover ratio (No.	14.40	16.20
8)	of times)	14.40	10.20
	Purchases + Other Expenses/		
	Average Trade Payables		
h)	Net capital turnover ratio (No. of	1.23	1.53
,	times)		
	Revenue from Operations / Working		
	Capital		
i)	Net Profit Ratio (%)	8.01%	7.74%
	Profit before tax / Revenue from		
	Operations		
j)	Return on capital employed (No. of	0.13	0.15
	times)		
	Earnings before interest & Tax /		
	Capital Employed (Net worth + Total		
	Debts)		

<sup>43.</sup> The previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current presentation.

#### FORM AOC-1

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures.

#### **SUBSIDIARIES**

(Rs. In Lacs)

Sr.	Particulars	Details	Details
No.			
1.	Name of the Subsidiary	Pramara Promotions Pvt	Pramara – NA INC
		Ltd-Hongkong	
2.	Financial Period Ended	31st March, 2025	31 <sup>st</sup> March, 2025
3.	Reporting currency	Hongkong Dollar (HK \$)	United States Dollar
			(USD\$)
4.	Exchange Rate @	10.65	85.42
5.	Share capital	1.00 (In actual)	-
6.	Reserves & surplus	139.19	-
7.	Paid-up Share Capital	1.00 (In actual)	-
8.	Total Assets	373.31	-
9.	Total Liabilities	234.12	-
10.	Investments	-	-
11.	Turnover	985.59	-
12.	Profit before taxation	42.86	-
13.	Provision for taxation	-	-
14.	Profit after taxation	42.86	-
15.	Proposed Dividend	-	-
16.	% of shareholding	100%	100%

Names of subsidiaries which are yet to commence operations – Pramara – NA INC is yet to commence operations.

Names of subsidiaries which have been liquidated or sold during the year - Nil.

Names of associates or joint ventures which are yet to commence operations – Nil Names of associates or joint ventures which have been liquidated or sold during the year – Nil

For and on behalf of the Board of Directors of Pramara Promotions Limited

Rohit Nandkishore Lamba Chairman and Managing Director

DIN: 01796007

Sheetal Rohit Lamba
Whole Time Director & CFO

DIN: 01796017

Sanket Lamba Director

DIN: 09744427

Place: Mumbai Date: May 30, 2025 Vanita Pednekar Company Secretary