

**PRAMARA PROMOTIONS LIMITED**  
**CIN No.: U51909MH2006PLC164247**  
**FINANCIAL RESULTS**  
**FOR THE HALF YEAR ENDED 30TH SEPT, 2023**

Amount in Lakhs

**Part I - Statement of Consolidated Unaudited Financial Results for the Half Year Ended 30th September, 2023**

Sr. No.	Particulars	Half Year Ended 30.09.2023	Half Year Ended 30.09.2022	Year ending 31.03.2023
		Unaudited*	Unaudited*	Audited*
	<b>Income</b>			
I	Revenue from Operations	2,091.42	1,660.29	4,948.60
II	Other Income	34.86	6.79	112.83
III	<b>Total Income</b>	2,126.28	1,667.08	5,061.43
2	<b>Expenses</b>			
	a) Cost of materials consumed	1,719.05	1,682.92	3,978.36
	b) Purchase of Stock in Trade	-		-
	c) Change in inventories of finished goods , work in progress & stock in trade.	(218.48)	(444.73)	(351.75)
	d. Employee benefit expenses	159.49	110.23	304.94
	e. Finance Cost	238.76	182.35	397.82
	f. Depreciation & amortisation expense	43.59	54.54	103.41
	g. Other expenditure	109.89	60.83	370.36
IV	<b>Total Expenses</b>	2,052.30	1,646.13	4,803.14
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	73.98	20.95	258.29
VI	Exceptional Items	-	-	-
VII	Profit/(loss) before Tax (V-VI)	73.98	20.95	258.29
VIII	<b>Tax Expense</b>			
	a) Current Tax			45.00
	b) Deferred Tax	-	-	3.20
	c) (Excess)/Less Provision for earlier years			(12.49)
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	73.98	20.95	222.58
X	Profit/(Loss) from discontinued operations before tax	-	-	-
XI	Tax Expense of discontinued operations	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	73.98	20.950	222.58
XIV	<b>Other Comprehensive Income</b>			
	A (i) Items that will not be reclassified to profit or loss			
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	73.98	20.95	222.58
XVI	<b>Earnings per equity Share (for continuing operation):</b>			
	(1) Basic	0.82	1.74	3.37
	(2) Diluted	0.82	1.74	3.37



UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30 TH SEPTEMBER ' 2023			
Particulars	Amount in Lakh		
	As at 30-09-2023	As at 31-03-2023	
	UnAudited	Audited	
<b>Assets</b>			
<b>1 Non-Current Assets</b>			
Property ,Plant & Equipment	604.65	648.24	
Capital Work in Progress	126.27	126.27	
<b>Non-current financial Assets</b>			
Non-current investments	56.01	56.01	
Trade receivables, non current			
Loans , non-current			
Other non-current financial assets			
<b>Total non-current financial assets</b>	<b>56.01</b>	<b>56.01</b>	
Deferred tax assets (net)	2.83	2.83	
Other non-current assets	10.64	10.64	
<b>Total non-current assets</b>	<b>800.40</b>	<b>843.99</b>	
<b>2 Current Assets</b>			
Inventories	2,836.53	2,618.05	
Current financial asset	-	-	
Current investments	-	-	
Trade receivables, current	1,530.54	1,632.74	
Cash and cash equivalents	775.63	431.72	
Bank balance other than cash and cash equivalents			
Other current financial assets	946.28	612.71	
<b>Total current financial assets</b>	<b>6,088.98</b>	<b>5,295.22</b>	
	-	-	
<b>Total assets</b>	<b>6,889.38</b>	<b>6,139.21</b>	
<b>Equity and Liabilities</b>			
<b>1 Equity</b>			
<b>Equity attributable to owners of parent</b>			
Equity Share Capital	903.50	661.10	
Other Equity	2,251.16	944.18	
<b>Total Equity attributable to owners of parent</b>	<b>3,154.66</b>	<b>1,605.28</b>	
<b>Total equity</b>	<b>3,154.66</b>	<b>1,605.28</b>	

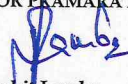


Particulars		As at 30-09-2023	As at 31-03-2023
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings , non-current	1,340.01	1,417.68
	Trade payables ,non-current	-	-
	Other non-current financial liabilities		-
	<b>Total non-current financial liabilities</b>	<b>1,340.01</b>	<b>1,417.68</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings ,current	1,968.71	1,913.10
	Trade payables ,Total Outstanding dues of Micro & Small Enterprises	43.27	75.49
	Trade payables ,Total Outstanding dues of other than Micro & Small Enterprises	280.32	836.57
	Other current financial liabilities		
	<b>Total current financial liabilities</b>	<b>2,292.30</b>	<b>2,825.16</b>
	Other current liabilities	82.96	260.04
	Provisions ,current	19.45	31.05
	<b>Total current liabilities</b>	<b>2,394.71</b>	<b>3,116.25</b>
	<b>Total liabilities</b>	<b>3,734.72</b>	<b>4,533.93</b>
	<b>Total equity and liabilities</b>	<b>6,889.38</b>	<b>6,139.21</b>



PLACE :- MUMBAI  
Date : 09/11/2023

By Order of the Board of Directors  
FOR PRAMARA PROMOTIONS LIMITED

  
Rohit Lamba  
Chairman & Managing Director  
DIN-01796007

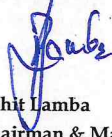
## Notes to the Financial Statements

- 1 The UnAudited Consolidated Financial results of the Company for the Half Year ended 30th Sept, 2023 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as amended.
- 2 The above Unaudited Consolidated Financial results of the Company for the Half Year ended 30 th Sept, 2023 have been reviewed by the Audit Committee on 9th November, 2023 and thereafter approved by the Board of Directors at their meeting held on 9th November, 2023.
- 3 Complaints lying pending as on 30-09-2023 - NIL.
- 4 Complaints Received during the year - NIL
- 5 Complaints disposed off during the year - NIL
- 6 Complaints lying unsolved as on 09.11.2023 - NIL
- 7 The Statutory Auditor have issued Independent Auditor Report on the above UnAudited Financial Results for the Half Year Ended 30th Sept, 2023
- 8 The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.



PLACE :- MUMBAI  
DATE : 09/11/2023

By Order of the Board of Directors  
FOR PRAMARA PROMOTIONS LIMITED

  
Rohit Lamba  
Chairman & Managing Director  
DIN-01796007

PRAMARA PROMOTIONS LIMITED  
CIN No.: U51909MH2006PLC164247  
Cash Flow as on Sept 30, 2023  
(All amounts in lakhs, except as otherwise stated)

Particulars	For the year ended 30 Sept, 2023		For the year ended 31 March, 2023	
	Amount	Amount	Amount	Amount
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before tax		73.98		258.29
<i>Adjustments for:</i>				
Depreciation and amortisation	43.59		103.41	
Finance costs	238.76		397.82	
Interest income	(18.36)		(20.30)	
	-		-	
	263.99	263.99	480.93	480.93
Operating profit / (loss) before working capital changes		337.97		739.22
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(218.48)		(351.75)	
Trade receivables	102.20		346.54	
Financial Assets ( Current )	(333.57)			
Other Current Assets			5.29	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	(589.50)		(300.06)	
Other current liabilities	(177.08)		337.64	
Provisions	(11.60)		15.89	
Other financial Liabilities			(174.46)	
	(1,228.03)	(1,228.03)	(120.91)	(120.91)
		(890.06)		618.31
		-		-
Cash generated from operations		(890.06)		618.31
Net income tax (paid) / refunds		-		(56.97)
<b>Net cash flow from / (used in) operating activities (A)</b>		(890.06)		561.34
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets, including capital advances				
Non -Current Investment				
Proceeds from sale of fixed assets	-		3.75	
Interest received	-		-	
- Others	18.36		20.30	
	18.36	18.36	24.05	24.05
		-		-
		18.36		24.05
<b>Net cash flow from / (used in) investing activities (B)</b>		18.36		24.05



Particulars	For the year ended 30 Sept, 2023		For the year ended 31 March, 2023	
	Amount	Amount	Amount	Amount
<b>C. Cash flow from financing activities</b>				
Long Term Borrowings	(77.67)			
Short term borrowing	55.61		(141.20)	
Shares Allotment	242.40		-	
Shares Premium	1,234.03		-	
Finance cost	(238.76)		(397.82)	
	1,215.61	1,215.61	(539.02)	(539.02)
<b>Net cash flow from / (used in) financing activities (C)</b>		1,215.61		(539.02)
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		343.91		46.37
Cash and cash equivalents at the beginning of the year		431.72		385.35
<b>Cash and cash equivalents at the end of the year</b>		775.63		431.72
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>				
Cash and cash equivalents as per Balance Sheet				431.72
Net Cash and cash equivalents (as defined in IND AS 7 <i>Cash Flow Statements</i> )		775.63		431.72
<b>Cash and cash equivalents at the end of the year *</b>		775.63		431.72
* Comprises:				
(a) Cash on hand		32.09		30.61
(b) Balances with banks				
(i) In current accounts		743.54		401.11
(iii) In deposit accounts with maturity of more than 12 months				
		775.63		431.72

PLACE :- MUMBAI  
Date : 09/11/2023



By Order of the Board of Directors  
FOR PRAMARA PROMOTIONS LIMITED

*Rohit Lamba*  
Rohit Lamba  
Chairman & Managing Director  
DIN-01796007



# Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI  
DISA(ICA), FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

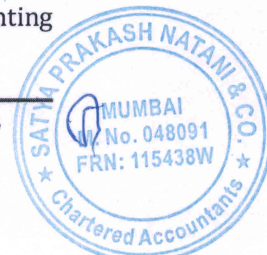
**TO  
THE BOARD OF DIRECTORS OF  
PRAMARA PROMOTIONS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **PRAMARA PROMOTIONS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the half yearly ending September 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:  
**PARENT**  
I PRAMARA PROMOTIONS LIMITED  
  
**LIST OF SUBSIDIARIES**  
i. PRAMARA PROMOTIONS PVT LIMITED-HONGKONG
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066.  
Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in

Branch: D-306, Navyug CHS Ltd, Goregaon Check Naka, W.E.Highway,  
Goregaon (E), Mumbai-400 063. Email : suresh.yadav310@gmail.com

Branch: 112, Kothari Milestone, S.V.Road, Near Malad Shopping Centre,  
Malad (W), Mumbai-400 064. Email : anuparakh@gmail.com





# Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI  
DISA(ICAI),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

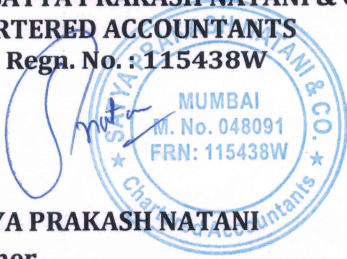
CA ANU OSWAL

Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the interim financial statements of 1 subsidiary which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 2,126.28 lakhs for the six months ended September 30, 2023, total net profit/(loss) after tax of Rs. 73.98 lakhs for the six months ended September 30, 2023 and total comprehensive income / loss of Rs. 73.98 lakhs for the six months ended September 30, 2023 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management of the Parent.

**For SATYA PRAKASH NATANI & CO.**  
**CHARTERED ACCOUNTANTS**  
**Firm Regn. No. : 115438W**



**SATYA PRAKASH NATANI**

**Partner**

**Membership No.: 048091**

**UDIN: 23048091BGXIZO4699**

**Place: Mumbai**

**Date: 10.11.2023.**

**Office:** 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066.  
Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.casprnatani.in

**Branch:** D-306, Navyug CHS Ltd, Goregaon Check Naka, W.E.Highway,  
Goregaon (E), Mumbai-400 063. Email : suresh.yadav310@gmail.com

**Branch:** 112,KothariMilestone, S.V.Road, Near Malad Shopping Centre,  
Malad (W), Mumbai-400 064. Email :anuparakh@gmail.com



**PRAMARA PROMOTIONS LIMITED**  
**CIN No.: U51909MH2006PLC164247**  
**FINANCIAL RESULTS**  
**FOR THE HALF YEAR ENDED 30TH SEPT, 2023**

Amount in Lakhs

**Part I - Statement of Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2023**

Sr. No.	Particulars	Half Year Ended 30.09.2023	Half Year Ended 30.09.2022	Year ending 31.03.2023
		Unaudited*	Unaudited*	Audited*
	<b>Income</b>			
I	Revenue from Operations	2,076.21	1,660.29	4,948.60
II	Other Income	34.86	6.79	112.83
III	<b>Total Income</b>	2,111.07	1,667.08	5,061.43
2	<b>Expenses</b>			
	a) Cost of materials consumed	1,704.34	1,682.92	3,978.37
	b) Purchase of Stock in Trade	-		-
	c) Change in inventories of finished goods , work in progress & stock in trade.	(218.48)	(444.73)	(351.75)
	d. Employee benefit expenses	159.49	110.23	304.94
	e. Finance Cost	238.76	182.35	397.82
	f. Depreciation & amortisation expense	43.59	54.54	103.41
	g. Other expenditure	109.89	60.83	375.88
IV	<b>Total Expenses</b>	2,037.59	1,646.13	4,808.67
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	73.48	20.95	252.76
VI	Exceptional Items	-	-	-
VII	Profit/(loss) before Tax (V-VI)	73.48	20.95	252.76
VIII	<b>Tax Expense</b>			
	a) Current Tax			45.00
	b) Deferred Tax	-	-	3.20
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	73.48	20.95	204.56
X	Profit/(Loss) from discontinued operations before tax	-	-	-
XI	Tax Expense of discontinued operations	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	73.48	20.950	204.56
XIV	<b>Other Comprehensive Income</b>			
	A (i) Items that will not be reclassified to profit or loss			
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	73.48	20.95	204.56
XVI	<b>Earnings per equity Share (for continuing operation):</b>			
	(1) Basic	0.81	1.74	3.09
	(2) Diluted	0.81	1.74	3.09



UNAUDITED STANDLONE BALANCE SHEET AS AT 30 TH SEPTEMBER ' 2023			
Particulars	Amount in Lakh		
	As at 30-09-2023	As at 31-03-2023	
	UnAudited	Audited	
<b>Assets</b>			
<b>1 Non-Current Assets</b>			
Property ,Plant & Equipment	604.65	648.24	
Capital Work in Progress	126.27	126.27	
<b>Non-current financial Assets</b>			
Non-current investments	56.01	56.01	
Trade receivables, non current			
Loans , non-current			
Other non-current financial assets			
<b>Total non-current financial assets</b>	<b>56.01</b>	<b>56.01</b>	
Deferred tax assets (net)	2.83	2.83	
Other non-current assets	10.64	10.64	
<b>Total non-current assets</b>	<b>800.40</b>	<b>843.99</b>	
<b>2 Current Assets</b>			
Inventories	2,836.53	2,618.05	
Current financial asset	-	-	
Current investments	-	-	
Trade receivables, current	1,489.04	1,574.25	
Cash and cash equivalents	690.57	346.66	
Bank balance other than cash and cash equivalents			
Other current financial assets	902.16	547.31	
<b>Total current financial assets</b>	<b>5,918.30</b>	<b>5,086.27</b>	
	-	-	
<b>Total assets</b>	<b>6,718.70</b>	<b>5,930.26</b>	
<b>Equity and Liabilities</b>			
<b>1 Equity</b>			
<b>Equity attributable to owners of parent</b>			
Equity Share Capital	903.50	661.10	
Other Equity	2,086.87	779.40	
<b>Total Equity attributable to owners of parent</b>	<b>2,990.37</b>	<b>1,440.50</b>	
<b>Total equity</b>	<b>2,990.37</b>	<b>1,440.50</b>	

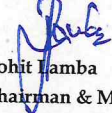


Particulars		As at 30-09-2023	As at 31-03-2023
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings , non-current	1,340.01	1,417.68
	Trade payables ,non-current	-	-
	Other non-current financial liabilities	-	-
	<b>Total non-current financial liabilities</b>	<b>1,340.01</b>	<b>1,417.68</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings ,current	1,968.71	1,913.10
	Trade payables ,Total Outstanding dues of Micro & Small Enterprises	43.27	75.49
	Trade payables ,Total Outstanding dues of other than Micro & Small Enterprises	273.93	830.19
	Other current financial liabilities	-	-
	<b>Total current financial liabilities</b>	<b>2,285.91</b>	<b>2,818.78</b>
	Other current liabilities	82.96	233.55
	Provisions ,current	19.45	19.76
	<b>Total current liabilities</b>	<b>2,388.32</b>	<b>3,072.08</b>
	<b>Total liabilities</b>	<b>3,728.33</b>	<b>4,489.76</b>
	<b>Total equity and liabilities</b>	<b>6,718.70</b>	<b>5,930.26</b>

PLACE :- MUMBAI  
Date : 09/11/2023



By Order of the Board of Directors  
FOR PRAMARA PROMOTIONS LIMITED

  
Rohit Lamba  
Chairman & Managing Director  
DIN-01796007


## Notes to the Financial Statements

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DATE : 09/11/2023



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DIN-01796007

PRAMARA PROMOTIONS LIMITED  
CIN No.: U51909MH2006PLC164247  
Cash Flow as on Sept 30, 2023  
(All amounts in lakhs, except as otherwise stated)

Particulars	For the year ended 30 Sept, 2023		For the year ended 31 March, 2023	
	Amount	Amount	Amount	Amount
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before tax		73.48		252.76
<i>Adjustments for:</i>				
Depreciation and amortisation	43.59		103.41	
Finance costs	238.76		397.82	
Interest income	(18.36)		(20.30)	
Non Cash Item	-		-	
	263.99	263.99	480.93	480.93
Operating profit / (loss) before working capital changes		337.47		733.69
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(218.48)		(351.75)	
Trade receivables	85.21		352.02	
Financial Assets ( Current )	(354.85)			
Other Current Assets			27.60	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	(588.50)		(302.04)	
Other current liabilities	(150.59)		337.64	
Provisions	(0.31)		16.58	
Other financial Liabilities			(178.73)	
	(1,227.52)	(1,227.52)	(98.68)	(98.68)
		(890.05)		635.01
Cash generated from operations		-		-
Net income tax (paid) / refunds		(890.05)		635.01
<b>Net cash flow from / (used in) operating activities (A)</b>		(890.05)		(69.47)
				565.54
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets, including capital advances				
Non -Current Investment				
Proceeds from sale of fixed assets	-		3.75	
Interest received	-		-	
- Others	18.36		20.30	
	18.36	18.36	24.05	24.05
		-		-
		18.36		24.05
<b>Net cash flow from / (used in) investing activities (B)</b>		18.36		24.05




Particulars	For the year ended 30 Sept, 2023		For the year ended 31 March, 2023	
	Amount	Amount	Amount	Amount
<b>C. Cash flow from financing activities</b>				
Long Term Borrowings	(77.67)			
Short term borrowing	55.61		(141.20)	
Net Working Capital	-			
Shares Allotment	242.40		-	
Shares Premium	1,234.03		-	
Finance cost	(238.76)		(397.82)	
	1,215.61	1,215.61	(539.02)	(539.02)
<b>Net cash flow from / (used in) financing activities (C)</b>		1,215.61		(539.02)
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		343.91		50.57
Cash and cash equivalents at the beginning of the year		346.66		296.09
<b>Cash and cash equivalents at the end of the year</b>		690.57		346.66
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>				
Cash and cash equivalents as per Balance Sheet				346.66
Net Cash and cash equivalents (as defined in IND AS 7 <i>Cash Flow Statements</i> )		690.57		346.66
<b>Cash and cash equivalents at the end of the year *</b>		690.57		346.66
* Comprises:				
(a) Cash on hand		32.09		30.61
(b) Balances with banks				
(i) In current accounts		333.34		0.35
(iii) In deposit accounts with maturity of more than 12 months		325.14		315.70
		690.57		346.66



PLACE :- MUMBAI  
Date : 09/11/2023

By Order of the Board of Directors  
FOR PRAMARA PROMOTIONS LIMITED

  
Rohit Lamba  
Chairman & Managing Director  
DIN-01796007



# Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI  
DISA(ICAI), FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

To,  
The Board of Directors of  
**PRAMARA PROMOTIONS LIMITED,**

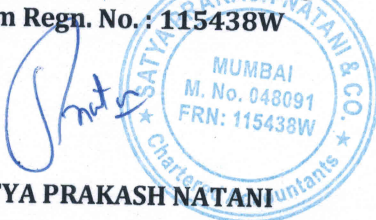
We have reviewed the accompanying statement of unaudited financial results of **SHREE PRAMARA PROMOTIONS LIMITED** for the period ended 30<sup>th</sup> September 2023.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **SATYA PRAKASH NATANI & CO.**  
**CHARTERED ACCOUNTANTS**  
Firm Regn. No.: 115438W



**SATYA PRAKASH NATANI**

Partner

Membership No.: 048091

UDIN: 23048091BGXIZN4666

Place: Mumbai

Date: 10.11.2023

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066.  
Tel.: 2897 6621 Email: sponatani@gmail.com Web.: www.caspnatani.in

Branch: D-306, Navyug CHS Ltd, Goregaon Check Naka, W.E.Highway,  
Goregaon (E), Mumbai-400 063. Email : suresh.yadav310@gmail.com

Branch: 112, Kothari Milestone, S.V.Road, Near Malad Shopping Centre,  
Malad (W), Mumbai-400 064. Email : anuparakh@gmail.com