

May 30, 2024

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

SYMBOL: PRAMARA

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), we would like to inform that the Board of Directors of the Company at its meeting held today i.e. on Thursday, May 30, 2024 have inter-alia considered and approved following:

1. Appointment of Ms. Sheetal Rohit Lamba, Whole-time Director of the Company as an interim Chief Financial Officer and Key Managerial Personnel of the Company w.e.f. May 30, 2024, till the time a new CFO is appointed by the Board.
2. Audited Financial Results (Standalone and Consolidated) of the company for the half year and the financial year ended on March 31, 2024, along with the reports of Auditors thereon pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”). Copy of the said Financial Results and Auditors Report is enclosed herewith.

Pursuant to Regulation 33 of SEBI LODR Regulations, we hereby declare that the statutory auditors have issued audit reports (Standalone and Consolidated) with unmodified opinion on the financial results of the Company for the year ended 31st March, 2024.

3. Appointment of M/s. A. D. Sheth & Associates, Chartered Accountants (FRN: 134274W) an internal auditor of the Company for the FY 2024-25.

The details required under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023 is provided as an Annexure -A hereto.

The Meeting of the Board of Directors of the Company commenced 18.30 and concluded at 20.00.

You are requested to take the same on your record.

Thanking You

For Pramara Promotions Limited

Rohit Lamba
Managing Director
DIN: 01796007

Annexure A

The details required under Regulation 30 of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023 are given below.

Sr. No.	Particulars	Details	Details
1.	Name	Ms. Sheetal Rohit Lamba	M/s. A. D. Sheth & Associates, Chartered Accountants (FRN: 134274W)
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of Ms. Sheetal Rohit Lamba, Whole-time Director of the Company as an interim Chief Financial Officer and Key Managerial Personnel of the Company	Appointment of M/s. A. D. Sheth & Associates, Chartered Accountants
3.	Date of appointment, re-appointment, resignation, removal, death or otherwise;	Appointment is effective from May 30, 2024	Appointment is effective from May 30, 2024
4.	Term of Appointment	Appointed as Interim Chief Financial Officer and Key Managerial Personnel of the Company by the Board of Directors w.e.f. May 30, 2024 as per the provisions of the Companies Act, 2013	For the Financial Year 2024-2025
5.	Brief Profile	Ms. Sheetal Lamba is the Whole-Time Director of our Company. She has been associated with our Company since its incorporation. She holds a bachelor's degree in commerce from the University of Bombay. She has over 15 years of experience in the line of our business of our Company.	A. D. Sheth & Associates is a professionally managed Chartered Accountant Firm operating from Mumbai, India. Their Expertise lies in providing highly reliable consultancy solution involving Financial Services, Indirect Tax, Direct Tax, Company Law, FEMA / RBI, Economic zone & Accounting Services. Further they also deal in services involving Company Registration in India, FEMA Matters, LLP Registration, Import Export Code, Direct Taxation, Management Consultancy & Due Diligence Service, etc.
6.	Disclosure of relationships between directors (in case of appointment of a director)	Ms. Sheetal Rohit Lamba is Spouse of Mr. Rohit Lamba and Sister-in-law of Mr. Sanket Lamba	Not any

PRAMARA PROMOTIONS LTD						
CIN : U51909MH2006PLC164247						
Standalone Statement of Audited financial results for the half year & year ended March 31, 2024 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015						
(Amount in INR Lakhs except otherwise stated)						
	Particulars	Half year ended			Year to date figures for the year ended	
		March 31, 2024	September 30, 2023	March 31, 2023	March 31, 2024	March 31, 2023
		Audited	Unaudited	Audited	Audited	Audited
	Income					
I	Revenue from operations	3,524.65	2,076.21	3,288.31	5,600.86	4,948.60
II	Other Income	30.63	34.86	106.04	65.49	112.83
III	Total Income	3,555.28	2,111.07	3,394.35	5,666.35	5,061.43
	Expenses					
IV	Direct Costs	2,281.40	1,485.86	2,388.43	3,767.26	3,626.61
	Employee Benefit expenses	222.84	159.49	194.71	382.33	304.94
	Finance Cost	255.05	238.76	215.47	493.81	397.82
	Depreciation and amortisation expenses	36.16	43.59	48.87	79.75	103.41
	Other expenses	366.81	109.89	315.05	476.70	375.88
	Total Expenses (IV)	3,162.26	2,037.59	3,162.53	5,199.85	4,808.66
V	Profit before Exceptional and Extraordinary Items and taxes(III-IV)	393.02	73.48	231.81	466.50	252.77
VI	Exceptional Items	-	-	-	-	-
VII	Profit before Extraordinary Items and taxes(III-IV)	393.02	73.48	231.81	466.50	252.77
VIII	Prior period items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	393.02	73.48	231.81	466.50	252.77
	Tax Expense					
	- Current tax	90.00	-	45.00	90.00	45.00
	- Deferred tax	6.40	-	3.20	6.40	3.20
	- Tax related to earlier years	-	-	-	-	-
	- MAT - (Credit) / Reversed	-	-	-	-	-
	Total Tax Expenses (X)	96.40	-	48.20	96.40	48.20
XI	Profit/(Loss) for the period from continuing operations (IX - X)	296.62	73.48	183.61	370.10	204.56
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-
XIV	Profit/(Loss) from the discontinuing operation after tax (XI-XIII)	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	296.62	73.48	183.61	370.10	204.56
XVI	Paid up Equity Share Capital	903.50	903.50	661.10	903.50	661.10
XVII	Reserves and surplus	2,293.90	2,086.87	779.40	2,293.90	779.40
XVIII	Earnings per equity share (In Rs.)					
	- Basic	3.28	0.81	2.78	4.10	3.09
	- Diluted	3.28	0.81	2.78	4.10	3.09

For and on behalf of Board of Directors of
PRAMARA PROMOTIONS LTD

Rohit Lamba
Chairman & Managing Director
DIN-01796007

Place: Mumbai
Date: 30.05.2024

PRAMARA PROMOTIONS LTD

CIN : U51909MH2006PLC164247

Standalone Statement Of Assets And Liabilities as at March 31, 2024

(Amount in INR Lakhs)

PARTICULARS	As at March 31, 2024	As at March 31, 2023
	Audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
a) Share Capital	903.50	661.10
b) Reserves and Surplus	2,293.90	779.40
	3,197.40	1,440.50
(2) Non-current liabilities		
a) Long-term borrowings	1,311.99	1,417.68
b) Deferred tax liabilities (Net)	3.57	-
c) Other Non Current Liabilities		
d) Long-term Provisions		
	1,315.56	1,417.68
(3) Current Liabilities		1,417.68
a) Short-term borrowings	2,057.16	1,913.10
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	48.88	75.49
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	177.06	830.18
c) Other Current Liabilities	99.47	233.55
d) Short term provisions	94.24	19.76
	2,476.83	3,072.08
TOTAL	6,989.79	5,930.26
II. ASSETS		
a) Property, Plant & Equipment and Intangible Assets	747.94	648.24
(i) Tangible assets		
(ii) Capital work-in-progress	-	126.27
(iii) Intangible assets		
(iv) Intangible assets under development		
b) Non current Investments	56.01	56.01
c) Deferred tax assets	-	2.83
d) Long Term Loans & Advances		
e) Other Non Current Assets		
	803.94	833.34
(2) Current Assets		
a) Inventories	2,844.24	2,618.05
b) Trade receivables	1,864.80	1,574.25
c) Cash & Bank Balances	342.02	346.67
d) Other current assets	1,134.78	557.96
	6,185.84	5,096.92
TOTAL	6,989.79	5,930.26

For and on behalf of Board of Directors of
PRAMARA PROMOTIONS LTD

Rohit Lamba
Chairman & Managing Director
DIN-01796007

Place: Mumbai
Date: 30.05.2024

PRAMARA PROMOTIONS LTD		
CIN : U51909MH2006PLC164247		
Standalone Statement Of Cash Flows For The Year Ended March 31, 2024		
(Amt in INR Lakhs)		
PARTICULARS	For the year ended March 31, 2024	For the year ended March 31, 2023
Cash flows from operating activities		
Profit before taxation	466.50	252.77
Adjustments for:		
Depreciation	79.75	103.41
Finance Cost	493.81	397.82
Interest Income	(65.49)	(20.30)
Operating Income Before Working Capital	974.57	733.69
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(290.55)	352.03
(Decrease)/Increase in short term borrowing	144.07	337.64
(Decrease)/Increase in Short Term Provisions	92.92	16.58
(Increase) / Decrease in Other Current Assets	10.64	-
(Increase) / Decrease in Other Non-Current Assets	(6.40)	-
(Increase) / Decrease in Inventories	(226.20)	(351.75)
Increase / (Decrease) in Trade Payables	(679.73)	(302.04)
Increase / (Decrease) in Other Current Liabilities	(152.51)	(178.74)
Increase / (Decrease) in short term loan and advances	(587.47)	27.60
Cash generated from operations	(720.65)	635.01
Payment/Adjustment on Account of Tax Expenses	(189.97)	(69.47)
Net cash from operating activities	(910.62)	565.54
Cash flows from investing activities		
Purchase of Fixed Assets	53.18	3.75
Interest received/(Paid)	-	-
Investment in Fixed Deposits	65.49	20.30
Net cash used in investing activities	118.67	24.05
Cash flows from financing activities		
Finance Cost	(493.81)	(397.82)
(Decrease)/Increase in Long term Borrowings	(105.69)	(141.20)
Share Issue Expenses	-	-
Receipt from issue of shares	1,386.80	-
Net cash used in financing activities	787.30	(539.02)
Net increase in cash and cash equivalents	(4.65)	50.57
Cash and cash equivalents at beginning of period	346.67	296.09
Cash and cash equivalents at end of period	342.02	346.67

Notes:

- 1 In accordance with the requirements of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 with the SME Stock Exchange, the above audited financial results for the year ended March 31, 2024 have been reviewed by audit committee and approved by the Board of Directors at its meeting held on May 30, 2024.
- 2 The company's business segment consists of Manufacturing of Plastic products and supply of promotional products.
- 3 The financial results of the Company are being forwarded to the Stock Exchanges (NSE) for uploading on their respective website and the same are also available on the Company's website viz. <https://pramara.com/>
- 4 Figures for the half year ended March 31, 2023 and March 31, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures up to first half year of the respective financial years.
- 5 The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.

For and on behalf of Board of Directors of

PRAMARA PROMOTIONS LTD

Rohit Lamba
Chairman & Managing Director
DIN-01796007

Place: Mumbai
Date: 30.05.2024



Independent Auditor's Report on the Half Yearly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Pramara Promotions Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of Pramara Promotions Limited (the "Company") and for the year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

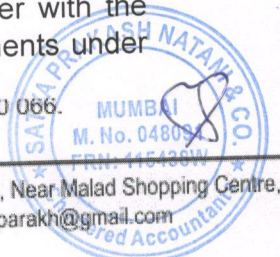
In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the quarter ended 31st March 2024 and of the net loss and other comprehensive profit and other financial information for the year-to-date results for the period from 1st April 2023 to 31st March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under

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the provisions of the Companies 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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

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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

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

- Identify and assess the risks of material misstatement of the Statement, 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, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 Statement, including the disclosures, and whether the Statement represents 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.

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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


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.

Other Matter

The Standalone Financial Results includes the results for the half yearly ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the Standalone Financial Results is not modified in respect of this matter.

Mumbai
Date: May 30, 2024
UDIN No.: 24048091BKAPVV2372

For and on behalf of
Satya Prakash Natani & Co.
Chartered Accountants
Firm's Registration No.: 115438W


Satya Prakash Natani
Partner
Membership No.: 048091



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PRAMARA PROMOTIONS LTD					
CIN : U51909MH2006PLC164247					
Consolidated Statement of Audited financial results for the half year & year ended March 31, 2024 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015					
(Amount in INR Lakhs except otherwise stated)					
Particulars	Half year ended			Year to date figures for the year ended	
	March 31, 2024	September 30, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
Income					
I Revenue from operations	4,256.85	2,091.42	3,288.31	6,348.27	5,006.28
II Other Income	30.64	34.86	106.04	65.50	112.71
III Total Income	4,287.49	2,126.28	3,394.35	6,413.77	5,118.99
Expenses					
IV Direct Costs	2,976.56	1,500.57	2,388.42	4,477.13	3,675.55
Employee Benefit expenses	222.84	159.49	194.71	382.33	304.94
Finance Cost	255.66	238.76	215.47	494.42	397.83
Depreciation and amortisation expenses	36.16	43.59	48.87	79.75	103.41
Other expenses	378.75	109.89	309.53	488.64	379.08
Total Expenses (IV)	3,869.97	2,052.30	3,157.00	5,922.27	4,860.81
V Profit before Exceptional and Extraordinary Items and taxes(III-IV)	417.53	73.98	237.35	491.51	258.18
VI Exceptional Items	-	-	-	-	-
VII Profit before Extraordinary Items and taxes(III-IV)	417.53	73.98	237.35	491.51	258.18
VIII Prior period items	-	-	-	-	-
IX Profit before tax (VII-VIII)	417.53	73.98	237.35	491.51	258.18
Tax Expense					
- Current tax	90.00	-	45.00	90.00	45.00
- Deferred tax	6.40	-	3.20	6.40	3.20
- Tax related to earlier years	-	-	(12.49)	-	-
- MAT - (Credit) / Reversed	-	-	-	-	-
Total Tax Expenses (X)	96.40	-	35.71	96.40	48.20
XI Profit/(Loss) for the period from continuing operations (IX - X)	321.13	73.98	201.64	395.11	209.98
XII Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-
XIII Tax expenses of discontinuing operations	-	-	-	-	-
XIV Profit/(Loss) from the discontinuing operation after tax (XI-XIII)	-	-	-	-	-
XV Profit/(Loss) for the period (XI+XIV)	321.13	73.98	201.64	395.11	209.98
XVI Paid up Equity Share Capital	903.50	903.50	661.10	903.50	661.10
XVII Reserves and surplus	2,390.19	2,251.16	935.40	2,390.19	935.40
XVIII Earnings per equity share (In Rs.)					
- Basic	3.55	0.82	3.05	4.37	3.18
- Diluted	3.55	0.82	3.05	4.37	3.18

For and on behalf of Board of Directors of
PRAMARA PROMOTIONS LTD

Rohit Lamba
Chairman & Managing Director
DIN-01796007

Place: Mumbai
Date: 30.05.2024

PRAMARA PROMOTIONS LTD

CIN : U51909MH2006PLC164247

Consolidated Statement Of Assets And Liabilities as at March 31, 2024

(Amount in INR Lakhs)

PARTICULARS	As at March 31, 2024	As at March 31, 2023
	Audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
a) Share Capital	903.50	661.10
b) Reserves and Surplus	2,390.18	935.40
	3,293.68	1,596.50
(2) Non-current liabilities		
a) Long-term borrowings	1,311.99	1,417.68
b) Deferred tax liabilities (Net)	3.57	-
c) Other Non Current Liabilities		
d) Long-term Provisions		
	1,315.56	1,417.68
(3) Current Liabilities		1,417.68
a) Short-term borrowings	2,057.16	1,913.10
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	48.89	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	274.82	836.57
c) Other Current Liabilities	101.97	335.53
d) Short term provisions	112.68	31.05
	2,595.52	3,116.25
TOTAL	7,204.76	6,130.43
II. ASSETS		
a) Property, Plant & Equipment and Intangible Assets	747.94	648.24
(i) Tangible assets		
(ii) Capital work-in-progress	-	126.27
(iii) Intangible assets		
(iv) Intangible assets under development		
b) Non current Investments	56.01	56.01
c) Deferred tax assets	-	2.83
d) Long Term Loans & Advances		
e) Other Non Current Assets		
	803.94	833.34
(2) Current Assets		
a) Inventories	2,844.24	2,618.05
b) Trade receivables	1,956.16	1,632.74
c) Cash & Bank Balances	376.94	431.61
d) Other current assets	1,223.47	614.69
	6,400.82	5,297.09
TOTAL	7,204.76	6,130.43

For and on behalf of Board of Directors of
PRAMARA PROMOTIONS LTD

Rohit Lamba
Chairman & Managing Director
DIN-01796007

Place: Mumbai
Date: 30.05.2024

PRAMARA PROMOTIONS LTD		
CIN : U51909MH2006PLC164247		
Consolidated Statement Of Cash Flows For The Year Ended March 31, 2024		
(Amt in INR Lakhs)		
PARTICULARS	For the year ended March 31, 2024	For the year ended March 31, 2023
Cash flows from operating activities		
Profit before taxation	491.51	258.18
Adjustments for:		
Depreciation	79.75	103.41
Finance Cost	494.92	397.83
Interest Income	(65.49)	(20.19)
Operating Income Before Working Capital	1,000.69	739.23
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(408.15)	350.37
(Decrease)/Increase in Short term borrowing	144.07	337.64
(Decrease)/Increase in Short Term Provisions	81.63	15.89
(Increase) / Decrease in Other Current Assets	10.64	-
(Increase) / Decrease in Other Non-Current Assets	(6.40)	-
(Increase) / Decrease in Inventories	(226.20)	(351.75)
Increase / (Decrease) in Trade Payables	(512.86)	(375.56)
Increase / (Decrease) in Other Current Liabilities	(233.56)	(98.97)
Increase / (Decrease) in short term loan and advances	(619.43)	13.97
Cash generated from operations	(769.56)	630.82
Payment/Adjustment on Account of Tax Expenses	(189.97)	(69.47)
Net cash from operating activities	(959.53)	561.35
Cash flows from investing activities		
Purchase of Fixed Assets	53.18	3.75
Interest received/(Paid)	65.49	20.19
Investment in Fixed Deposits	-	-
Net cash used in investing activities	118.67	23.94
Cash flows from financing activities		
Finance Cost	(494.42)	(397.83)
(Decrease)/Increase in Long term Borrowings	(105.69)	(141.20)
Share Issue Expenses	-	-
Receipt from issue of shares	1,386.80	-
Net cash used in financing activities	786.69	(539.03)
Net increase in cash and cash equivalents	(54.16)	46.26
Cash and cash equivalents at beginning of period	431.61	385.35
Cash and cash equivalents at end of period	376.95	431.61

Notes:

- 1 In accordance with the requirements of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 with the SME Stock Exchange, the above audited financial results for the year ended March 31, 2024 have been reviewed by audit committee and approved by the Board of Directors at its meeting held on May 30, 2024.
- 2 The company's business segment consists of Manufacturing of Plastic products and supply of promotional products.
- 3 The financial results of the Company are being forwarded to the Stock Exchanges (NSE) for uploading on their respective website and the same are also available on the Company's website viz. <https://pramara.com/>
- 4 Figures for the half year ended March 31, 2023 and March 31, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures up to first half year of the respective financial years.
- 5 The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.

**For and on behalf of Board of Directors of
PRAMARA PROMOTIONS LTD**

Rohit Lamba
Chairman & Managing Director
DIN-01796007

Place: Mumbai
Date: 30.05.2024



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

Independent Auditor's report on Annual Consolidated Financial results of PRAMARA PROMOTIONS LIMITED under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Introduction:

1. We have audited the accompanying consolidated financial results of PRAMARA PROMOTIONS LIMITED ('the Holding' or 'the Company') and its associate for the year ended 31 March 2024, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of our reports on separate audited financial results of the associate the aforesaid consolidated financial results:
 - 2.1. Include the annual financial results of the following entities:

Sr. No.	Name of Entity	Relationship
1.	PRAMARA PROMOTIONS LIMITED	Parent Company
2.	PRAMARA PROMOTIONS PVT LIMITED - HONGKONG	Subsidiary Company

- 2.2. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- 2.3. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS'), and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Company for the year ended 31 March 2024.

Basis for opinion:

We conducted our audit in accordance with the Standard on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

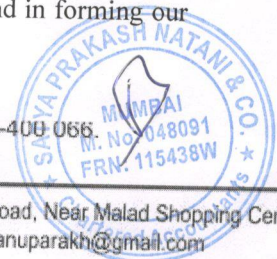
Key audit matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. 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

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Board of Director's responsibilities for the Consolidated Financial Results:

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit after tax and other comprehensive income and other financial information of the Company including its associate in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Company and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and its associate 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 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 consolidated financial result that give a true and fair view and are free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Company and of its associate are responsible for assessing the ability of the Company and of its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Company and of its associate are responsible for overseeing the financial reporting process of the Company and of its associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results:

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 consolidated financial results.

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

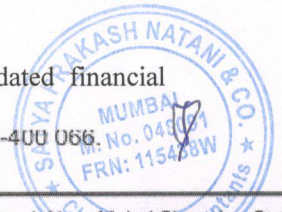
1.1. Identify and assess the risks of material misstatement of the consolidated financial

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results, 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.

- 1.2. 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, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- 1.3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 1.4. Conclude on the appropriateness of the Board of Directors 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 and its associate 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 consolidated financial results 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 and its associate to cease to continue as a going concern.
- 1.5. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- 1.6. Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Company and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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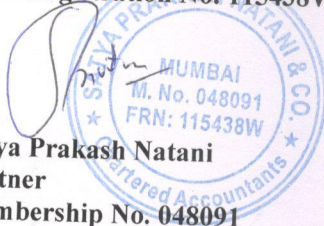
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Other Matters:

The consolidated financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For SATYA PRAKASH NATANI & CO
Chartered Accountants
Firm Registration No. 115438W



Satya Prakash Natani

Partner

Membership No. 048091

Place: Mumbai

Date: 30-05-2024

UDIN No. 24048091BKAPVW7423

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