

May 30, 2025

**To,
National Stock Exchange of India Limited**

Exchange plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai — 400051

SYMBOL: PRAMARA

Dear Sir(s)/Ma'am,

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 on today i.e. Friday, May 30, 2025 have inter-alia considered and approved following:

1. Audited Financial Results (Standalone and Consolidated) of the company for the half year and financial year ended on March 31, 2025, along with the reports of Auditors thereon pursuant to Regulation 33 of SEBI LODR Regulations. Copy of the said Financial Results (Standalone and Consolidated) and Auditors Report is enclosed herewith.

Pursuant to Regulation 33 of SEBI LODR Regulations, we hereby declare that the statutory auditors have issued (Standalone and Consolidated) Audit Reports with unmodified opinion on the financial results of the Company for the year ended March 31, 2025.

2. Re-appointment of M/s. Prachi Bansal & Associates, Company Secretaries (COP No.: 23670) as Secretarial Auditors of the Company for the FY 2024-25.
3. Re-appointment of M/s. Prachi Bansal & Associates, Company Secretaries (COP No.: 23670) as Secretarial Auditors of the Company to conduct secretarial audit of the Company for a period of five consecutive years from FY 2025-26 to FY 2029-30. The appointment shall be subject to the approval of shareholders of the Company at the ensuing AGM of the Company.
4. Re-appointment of M/s. A. D. Sheth & Associates, Chartered Accountants (FRN: 134274W), as an Internal Auditors of the Company for the FY 2025-26.

The details for Point no. 2, 3 and 4 as required under Regulation 30 of the SEBI Listing Regulations read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 are given as Annexure "A".

The Board of Directors Meeting commenced at 09:00 p.m. and concluded at 11:00 p.m.

You are requested to take the same on your record.

Thanking you,

Yours Faithfully,

For Pramara Promotions Limited

Rohit Lamba
Managing Director
DIN: 01796007

Annexure A

The details required under Regulation 30 of the SEBI Listing Regulations read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 are given below.

Sr No	Particulars	Details for point 2	Details for point 4
1	Name	M/s. Prachi Bansal & Associates., Company Secretaries	M/s. A. D. Sheth & Associates, Chartered Accountants (FRN: 134274W)
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment of M/s. Prachi Bansal & Associates, Company Secretaries	Re-appointment of M/s. A. D. Sheth & Associates, Chartered Accountants (FRN: 134274W)
3	Date of appointment / reappointment / cessation (as applicable) & term of appointment / re-appointment	Re-appointment is effective from May 29, 2025	Re-appointment is effective from May 29, 2025
4	Term of Appointment	For the Financial year 2024-25 and from FY 2025-26 to FY 2029-30	For the Financial Year 2025-2026
5	Brief profile (in case of appointment)	<p>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).</p> <p>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,</p>	<p>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.</p>

		<p>private equity, venture capital, mergers acquisition, advisory to start up's etc.</p> <p>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.</p> <p>Prachi Bansal & Associates (PCS firm) is offering various corporate secretarial and legal services to its clients which includes listed, unlisted and start-up entities.</p>	
6	Disclosure of Relationship between Directors (in case of appointment as a director)	Not Applicable	Not Applicable



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 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, 2025 ("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 2025 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 2024 to 31st March 2025.

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.

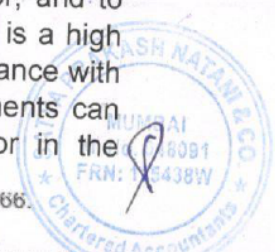
Auditor's Responsibilities for the Audit of the Standalone Financial Results

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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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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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, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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.

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


Satya Prakash Natani
Partner
Membership No.: 048091



Mumbai
Date: May 30, 2025
UDIN No.: 25048091BMKQMC3960

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PRAMARA PROMOTIONS LTD

CIN - U51909MH2006PLC164247

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2025*(Rs. in Lakhs)*

Particulars	As at	As at
	31st March, 2025 (Audited)	31st March, 2024 (Audited)
A. EQUITY AND LIABILITIES		
Shareholders' Funds		
Share Capital	1,097.12	903.50
Reserves and Surplus	5,033.89	2,293.90
Money Received against Share Warrants	185.25	-
	6,316.25	3,197.40
Share Application Money pending allotment		
	-	-
Non-Current Liabilities		
Long - Term Borrowings	1,647.49	1,311.99
Deferred Tax Liabilities (Net)	5.57	3.57
Other Long Term Liabilities	-	-
Long-Term Provisions	-	-
	1,653.06	1,315.56
Current Liabilities		
Short - Term Borrowings	1,762.91	2,057.16
Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	258.55	48.89
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	177.06
Other Current Liabilities	61.39	81.04
Short - Term Provisions	122.68	112.68
	2,205.53	2,476.83
TOTAL LIABILITIES	10,174.84	6,989.79
B. ASSETS		
Non - Current Assets		
Property, Plant & Equipment and Intangible Assets		
(a) Property, Plant & Equipments	814.99	747.94
(b) Other Intangible Assets	-	-
(c) Capital Work-in-Progress	-	-
(d) Intangible Assets under Development	-	-
Non - Current Investments	56.01	56.01
Deferred Tax Assets (Net)	-	-
Long - Term Loans & Advances	-	-
Other Non - Current Assets	-	-
	871.00	803.94
Current Assets		
Current Investments	-	-
Inventories	3876.66	2844.24
Trade Receivables	3095.55	1864.80
Cash and Cash Equivalents	619.46	342.02
Short - Term Loans and Advances	1536.54	945.26
Other Current Assets	175.64	189.53
	9,303.84	6,185.84
TOTAL ASSETS	10,174.84	6,989.79
Summary of Significant Accounting Policies		

The accompanying notes are an integral part of the financial statements

As per our report attached of even date

For Satya Prakash Natani & Co.**Chartered Accountants****ICAI F.R.No. 115438W****Satyaprakash Natani****(Partner)****M.No.: 048091****Place:- Mumbai****Dated : 30/05/2025****Rohit Lamba****Chairman & Managing Director****DIN-01796007**

PRAMARA PROMOTIONS LTD

CIN - U51909MH2006PLC164247

AUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED ON 31ST MARCH, 2025*(Rs. in Lakhs, except EPS)*

Particulars	Half Year Ended			Year Ended	
	31st March, 2025 (Audited)	30th Sept, 2024 (Unaudited)	31st March, 2024 (Audited)	31st March, 2025 (Audited)	31st March, 2024 (Audited)
Income					
Revenue from Operations	4,963.50	2,692.99	3,524.65	7,656.49	5,600.86
Other Income	89.16	26.55	30.63	115.71	65.49
Total Income	5,052.67	2,719.54	3,555.28	7,772.21	5,666.35
Expenses					
Cost of raw materials consumed	4,530.06	2,124.76	2,281.40	6,654.81	3,993.45
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(754.98)	(277.43)	-	(1,032.41)	(226.20)
Employee Benefit Expense	231.90	191.04	222.84	422.94	382.33
Finance Costs	309.55	256.56	255.05	566.11	493.81
Depreciation and Amortization Expense	65.04	41.69	36.16	106.73	79.75
Other Expenses	226.07	178.61	366.81	404.67	476.70
Total Expenses	4,607.63	2,515.22	3,162.26	7,122.86	5,199.85
Profit Before Tax (PBT)	445.03	204.32	393.02	649.35	466.50
Tax Expenses:					
Current Tax	100.00	-	90.00	100.00	90.00
Deferred Tax Charge / (Benefit)	2.00	-	6.40	2.00	6.40
Profit After Tax (PAT)	343.03	204.32	296.62	547.35	370.10
Paid up Equity Share Capital (Face Value of Rs. 10/- each)				1,097.12	903.50
Reserves excluding Revaluation Reserves				5,033.89	2,293.90
Earnings Per Share (EPS)					
Basic and Diluted EPS for the period, for the year to date and for the previous year (not to be annualised)	3.13	1.86	3.28	4.99	4.10
Diluted EPS for the period, for the year to date and for the previous year (not to be annualised)	2.96	1.77	3.28	4.73	1.57



PRAMARA PROMOTIONS LTD

CIN - U51909MH2006PLC164247

AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON 31ST MARCH, 2025*(Rs. in Lakhs)*

Particulars	For the Year Ended	
	31st March, 2025	31st March, 2024
	(Audited)	(Audited)
Cash Flow from Operating Activities		
Net Profit Before Tax	649.35	466.50
Adjustments for:		
Depreciation	106.73	79.75
Finance Costs	566.11	493.81
Interest on Fixed Deposits	(71.47)	(65.49)
Adjustment in Reserves - Excess Provision for Taxation	(102.00)	(96.40)
Adjustment of Share Warrant Expenses - Securities Premium	(207.76)	(362.05)
Operating Profit before working capital changes	940.97	516.12
Changes in working capital		
(Increase) / Decrease in Trade Receivables	(1,230.75)	(290.55)
(Increase) / Decrease in Other Assets	605.17	576.83
(Increase) / Decrease in Inventories	(1,032.41)	(226.20)
Increase / (Decrease) in Trade Payables	32.61	(679.73)
Increase / (Decrease) in Provisions	15.22	65.99
Cash Generated from / (used in) operations	(669.19)	(37.54)
Income Taxes Paid	(100.00)	(90.00)
Net Cash Flow from / (used in) operating activities (A)	(769.19)	(127.54)
Cash Flow From Investing Activities		
Investments in Property, Plant & Equipments	(173.79)	53.18
Investments in Subsidiary Company	-	-
Advance for Property Purchase	-	-
Investments in Fixed Deposits	-	-
Interest on Fixed Deposits	71.47	65.49
Net Cash Flow from / (used in) investing activities (B)	(102.33)	118.67
Cash Flow From Financing Activities		
Inter-Corporate Deposit to Subsidiary	-	-
Proceeds from Preferential Issue - SME Platform	2,391.17	1,386.80
Proceeds from Share Warrants	185.25	-
Proceeds from Borrowings	41.24	38.37
Payment of Finance Costs	566.11	493.81
Net Cash Flow from / (used in) financing activities (C)	3,183.77	1,918.99
Net Increase / (Decrease) in Cash & Cash Equivalents (A + B + C)	2,312.26	(25.98)
Cash and Cash Equivalents at the beginning of the year	342.02	346.67
Cash and Cash Equivalents at the end of the year	2,654.27	320.68
Cash and cash equivalents comprises		
Balances with Banks		
On Current / Escrow Accounts	602.41	306.43
Deposits with original maturity of less than three months	-	-
Cash on hand	17.05	35.58
Total cash and bank balances at the end of the year	619.46	342.02

1. The above Cash Flow Statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

2. Cash comprises cash on hand, current accounts and deposits with banks. Cash equivalents are short term balances (with original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value.

Notes:

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 unaudited financial results for the year ended March 31, 2025 have been reviewed by audit committee and approved by the Board of Directors at its meeting held on 30.05.2025

The company's business segment consists of Manufacturing of Plastic products and supply of promotional products.

The financial results of the Company are being forwarded to the Stock Exchanges (NSE) for uploading on their Figures for the half year ended March 31, 2025 are the balancing figures between audited figures in respect of full financial year and audited year to date figures up to first half year of the respective financial years.

The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.

As per our report attached of even date

For Satya Prakash Natani & Co.

Chartered Accountants

ICAI F.R.No. 115438W

Satyaprakash Natani

(Partner)

M.No.: 048091

Place:- Mumbai

Dated : 30/05/2025



Rohit Lamba

Chairman & Managing Director

DIN-01796007



Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

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DISA(ICAI),FAFD

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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 2025, 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 2025.

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.

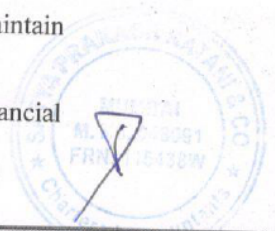
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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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(ICA),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

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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CA ANU OSWAL

Other Matters:

The consolidated financial results include the results for the quarter ended 31 March 2025 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. 25048091BMKQME8128

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PRAMARA PROMOTIONS LTD LIMITED

CIN - U51909MH2006PLC164247

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2025

(Rs. in Lakhs)

Particulars	As at	As at
	31st March, 2025 (Audited)	31st March, 2024 (Audited)
A. EQUITY AND LIABILITIES		
Shareholders' Funds		
Share Capital	1,097.12	903.50
Reserves and Surplus	4,945.51	2,390.18
Money Received against Share Warrants	185.25	-
	6,227.88	3,293.68
Share Application Money pending allotment		
	-	-
Non-Current Liabilities		
Long - Term Borrowings	1,647.49	1,311.99
Deferred Tax Liabilities (Net)	5.57	3.57
Other Long Term Liabilities	-	-
Long-Term Provisions	-	-
	1,653.06	1,315.56
Current Liabilities		
Short - Term Borrowings	1,762.91	2,057.16
Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	486.11	48.89
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	227.56	274.82
Other Current Liabilities	67.95	101.97
Short - Term Provisions	122.68	112.68
	2,667.21	2,595.52
TOTAL LIABILITIES	10,548.15	7,204.76
B. ASSETS		
Non - Current Assets		
Property, Plant & Equipment and Intangible Assets		
(a) Property, Plant & Equipments	814.99	747.94
(b) Other Intangible Assets	-	-
(c) Capital Work-in-Progress	-	-
(d) Intangible Assets under Development	-	-
Non - Current Investments	56.01	56.01
Deferred Tax Assets (Net)	-	-
Long - Term Loans & Advances	-	-
Other Non - Current Assets	-	-
	871.00	803.94
Current Assets		
Current Investments	-	-
Inventories	3,945.55	2,844.24
Trade Receivables	3,208.68	1,956.16
Cash and Cash Equivalents	646.25	376.94
Short - Term Loans and Advances	1,681.62	1,021.23
Other Current Assets	195.03	202.24
	9,677.15	6,400.82
TOTAL ASSETS	10,548.15	7,204.76
Summary of Significant Accounting Policies		

The accompanying notes are an integral part of the financial statements

As per our report attached of even date

For Satya Prakash Natani & Co.**Chartered Accountants****ICAI F.R.No. 115438W****Satyaprakash Natani****(Partner)****M.No.: 048091****Place:- Mumbai****Dated : 30/05/2025**


Rohit Lamba
Chairman & Managing Director
DIN-01796007

PRAMARA PROMOTIONS LTDLIMITED
CIN - U51909MH2006PLC164247

AUDITED CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Rs. in Lakhs, except EPS)

Particulars	Half Year Ended			Year Ended	
	31st March, 2025 (Audited)	30th Sept, 2024 (Unaudited)	31st March, 2024 (Audited)	31st March, 2025 (Audited)	31st March, 2024 (Audited)
Income					
Revenue from Operations	5,565.73	3,076.35	4,256.85	8,642.08	5,600.86
Other Income	90.08	26.57	30.64	116.65	65.49
Total Income	5,655.81	3,102.92	4,287.49	8,758.73	5,666.35
Expenses					
Cost of raw materials consumed	5,126.92	2,476.46	2,976.56	7,603.39	3,993.45
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(823.88)	(277.43)	-	(1,101.31)	(226.20)
Employee Benefit Expense	231.90	191.04	222.84	422.94	382.33
Finance Costs	309.29	257.37	255.66	566.66	493.81
Depreciation and Amortization Expense	65.04	41.69	36.16	106.73	79.75
Other Expenses	275.49	192.62	378.75	468.11	476.70
Total Expenses	5,184.77	2,881.75	3,869.97	8,066.52	5,199.85
Profit Before Tax (PBT)	471.04	221.17	417.52	692.22	466.50
Tax Expenses:					
Current Tax	100.00	-	90.00	100.00	90.00
Deferred Tax Charge / (Benefit)	2.00	-	6.40	2.00	6.40
Profit After Tax (PAT)	369.04	221.17	321.12	590.22	370.10
Paid up Equity Share Capital (Face Value of Rs. 10/- each)				1,097.12	903.50
Reserves excluding Revaluation Reserves				4,945.51	2,390.18
Earnings Per Share (EPS)					
Basic and Diluted EPS for the period, for the year to date and for the previous year (not to be annualised)	3.36	2.02	3.55	5.38	4.10
Diluted EPS for the period, for the year to date and for the previous year (not to be annualised)	3.19	1.91	3.55	5.10	4.10

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PRAMARA PROMOTIONS LTD LIMITED

CIN - U51909MH2006PLC164247

AUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Rs. in Lakhs)

Particulars	For the Year Ended	
	31st March, 2025 (Audited)	31st March, 2024 (Audited)
Cash Flow from Operating Activities		
Net Profit Before Tax	649.35	466.50
Adjustments for:		
Depreciation	106.73	79.75
Finance Costs	566.66	493.81
Interest on Fixed Deposits	(72.40)	(65.49)
Adjustment in Reserves - Excess Provision for Taxation	(102.00)	(96.40)
Adjustment of Share Warrant Expenses - Securities Premium	(231.24)	(90.00)
Operating Profit before working capital changes	917.10	788.17
Changes in working capital		
(Increase) / Decrease in Trade Receivables	(1,252.52)	(408.15)
(Increase) / Decrease in Other Assets	667.61	608.89
(Increase) / Decrease in Inventories	(1,101.31)	(226.20)
Increase / (Decrease) in Trade Payables	389.97	(588.36)
Increase / (Decrease) in Provisions	29.59	82.84
Cash Generated from / (used in) operations	(349.57)	257.20
Income Taxes Paid	(79.21)	(93.57)
Net Cash Flow from / (used in) operating activities (A)	(428.77)	163.63
Cash Flow From Investing Activities		
Investments in Property, Plant & Equipments	(173.79)	53.18
Investments in Subsidiary Company	-	-
Advance for Property Purchase	-	-
Investments in Fixed Deposits	-	-
Interest on Fixed Deposits	72.40	65.49
Net Cash Flow from / (used in) investing activities (B)	(101.39)	118.67
Cash Flow From Financing Activities		
Inter-Corporate Deposit to Subsidiary		
Proceeds from Preferential Issue - SME Platform	2,391.17	1,386.80
Proceeds from Share Warrants	185.25	-
Proceeds from Borrowings	41.24	38.37
Payment of Finance Costs	(560.46)	(493.81)
Net Cash Flow from / (used in) financing activities (C)	2,057.20	931.37
Net Increase / (Decrease) in Cash & Cash Equivalents (A + B + C)	1,527.04	(25.98)
Cash and Cash Equivalents at the beginning of the year	376.94	431.73
Cash and Cash Equivalents at the end of the year	1,903.98	405.74
Cash and cash equivalents comprises		
Balances with Banks		
On Current / Escrow Accounts	629.20	341.36
Deposits with original maturity of less than three months	-	-
Cash on hand	17.05	35.58
Total cash and bank balances at the end of the year	646.25	376.94

1. The above Cash Flow Statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

2. Cash comprises cash on hand, current accounts and deposits with banks. Cash equivalents are short term balances (with original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value.

Notes:

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 unaudited financial results for the year ended March 31, 2025 have been reviewed by audit committee and approved by the Board of Directors at its meeting held on 30.05.2025

The company's business segment consists of Manufacturing of Plastic products and supply of promotional products.

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/>

Figures for the half year ended March 31, 2025 are the balancing figures between audited figures in respect of full financial year and audited year to date figures up to first half year of the respective financial years.

The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.

The accompanying notes are an integral part of the financial statements

As per our report attached of even date

For Satya Prakash Natani & Co.
Chartered Accountants
ICAI F.R.No. 115438W

Satyaprakash Natani
(Partner)
M.No.: 048091

Place:- Mumbai
Dated : 30/05/2025


Rohit Lamba
Chairman & Managing Director
DIN-01796007