

Date: May 5, 2025

Ref. No.: PSL/2025-26/CS/SE/04

| | Dute: 1114/ 5, 2020 |
|--|-----------------------------------|
| To, | To, |
| Listing Department | Corporate Relationship Department |
| National Stock Exchange of India Limited | BSE Limited |
| Exchange Plaza, 5 th Floor, | P.J. Towers, |
| Plot No. C/1, G Block, | Dalal Street, |
| Bandra Kurla Complex, | Mumbai - 400 001 |
| Bandra (E), Mumbai - 400 051 | |
| | Security Code: 540724 |
| Symbol: DIAMONDYD | Security ID: DIAMONDYD |
| - | |

Subject: - Intimation of outcome of the Board Meeting under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of Prataap Snacks Limited ('the Company') at its meeting held today i.e. May 5, 2025, inter-alia, has approved the following:

- 1. Approved the Audited Financial Results of the Company for the quarter and year ended March 31,2025
- 2. Recommended dividend of Rs. 0.50 per share (i.e. 10%) on equity shares of face value of Rs. 5.00 each of the Company for the year ended March 31, 2025, subject to the approval of the members in the ensuing Annual General Meeting of the Company. Upon approval of members, the dividend, will be paid within 30 days of approval/declaration.
- 3. Appointment of Mr. Sanjay Chourey as Company Secretary and Compliance Officer of the Company and other authorization for various Forms and E-filing

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audited Financial Results of the Company for the quarter and year ended March 31, 2025 along with Statutory Auditor Report with unmodified opinion on the said Financial Results and Declaration duly signed by the Chief Financial Officer of the Company are enclosed herewith.

The Board Meeting commenced at 2:45 p.m. and concluded at 5:40 p.m.

This is for your information and record. Thanking you,

For Prataap Snacks Limited

Amit Kumat Managing Director and Chief Executive Officer DIN: 02663687

Encl.: As above



BSR&Co.LLP

Chartered Accountants

Building No. 10, 12th Floor, Tower-C DLF Cyber City, Phase - II Gurugram - 122 002, India Tel: +91 124 719 1000 Fax: +91 124 235 8613

Independent Auditor's Report

To the Board of Directors of Prataap Snacks Limited

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of Prataap Snacks Limited (hereinafter referred to as the "Company") for the year ended 31 March 2025, attached herewith, (in which are included annual financial results of the Prataap Snacks Employee Welfare Trust ('the Trust')) being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of other auditor on audited financial results of the Trust, the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the year ended 31 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 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual 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 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, along with the consideration of report of other auditor referred to in sub paragraph of the "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management's and Board of Directors'/ Board of Trustees' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the Company/ Board of Trustees of the Trust are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company/ the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies;

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013 14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063 Page 1 of 3

B S R & Co. LLP

Independent Auditor's Report (Continued)

Prataap Snacks Limited

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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the respective Management and the Board of Directors of the Company/ Board of Trustees of the Trust are responsible for assessing the Company's/ the Trust'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 of the Company/ Board of Trustees of the Trust either intends to liquidate the Company/ the Trust or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company/ Board of Trustees of the Trust are responsible for overseeing the financial reporting process of the Company/ the Trust.

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

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual 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 annual financial 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.
- 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 through a separate report on the complete set of financial statements 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 in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 annual 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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the Trust of the Company to express an opinion on the annual financial results. For the Prataap Snacks Employee Welfare Trust included in the annual financial results, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audit carried out by them.
 Page 2 of 3

BSR&Co.LLP

Independent Auditor's Report (Continued)

Prataap Snacks Limited

We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the "Other Matter" paragraph in this audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter(s)

a. The annual financial results include the audited financial results of Prataap Snacks Employee Welfare Trust which reflect total assets (before consolidation adjustments) of INR 1,707.08 lakhs as at 31 March 2025, total revenue (before consolidation adjustments) of INR 85.41 lakhs, total net profit after tax of INR 4.71 lakhs, total comprehensive income (before consolidation adjustments) of INR 4.71 Lakhs and net cash outflows (before consolidation adjustments) amounting to INR 13.81 lakhs for the year ended on that date, as considered in the annual financial results, which have been audited by its independent auditor. The independent auditor's report on financial results of the Trust have been furnished to us by the management.

Our opinion on the annual financial results, in so far as it relates to the amounts and disclosures included in respect of the Trust, is based solely on the report of such auditor and the procedures performed by us are stated in paragraph above.

Our opinion is not modified in respect of this matter.

b. The annual 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 BSR&Co.LLP

Chartered Accountants Firm's Registration No.:101248W/W-100022

Ashwin Bakshi Partner Membership No.: 506777 UDIN:25506777BMOSRM5757

Indore 05 May 2025

Page 3 of 3



| Quarter ended | | | | (INR in lakhs except as stated Year Ended | |
|--------------------------------------|--|--|--|---|--|
| rticulars | | | 31.03.2024 | | 31.03.2024 |
| | Audited | Unaudited | Audited | Audited | Audited |
| | (Refer Note 3) | | (Refer Note 3) | | |
| | | | | | |
| tions | 39,852.50 | 44,268.56 | 38,653.07 | 169.908.41 | 161,014.60 |
| | 205.73 | 191.54 | ~ | 862.01 | 778.52 |
| | 229.13 | 265.37 | 254.13 | 965.58 | 855.79 |
| | 40,287.36 | 44,725.47 | 39,064.31 | 171,736.00 | 162,648.91 |
| | | | | | , |
| med | 29,742.36 | 33,716.69 | 25,076.63 | 124,138.98 | 105,494.67 |
| ade | 266.52 | 286.33 | 242.15 | 979.06 | 1,488.81 |
| of finished goods and stock-in-trade | (174.19) | 204.98 | 587.66 | | 718.38 |
| | 1,931.73 | | | | 7,563.43 |
| | 185.04 | 152.73 | 193.26 | 680.57 | 577.34 |
| sation expenses | 1,638.02 | 1,751.07 | | 6,918.72 | 6,636.34 |
| nancial assets | 53.47 | 12.31 | | | 145.10 |
| | 7,746.44 | 8,856.93 | | 33,665.93 | 32,283.65 |
| | 41,389.39 | 46,905.87 | | 173,500.77 | 154,907.72 |
| m and tax (III - IV) | (1,102.03) | (2,180.40) | | (1,764.77) | 7,741.19 |
| 7 and 8) | - | 3,433.53 | - | 2,540.72 | 95.91 |
| VI) | (1,102.03) | (5,613.93) | 1,690.37 | (4,305.49) | 7,645.28 |
| | | | | | |
| | - | (430.31) | 331.98 | - | 1,403.83 |
| nimum alternate tax) | 91.86 | (1,390.77) | 120.42 | (878.04) | 929.19 |
| iod (VII - VIII) | (1,193.89) | (3,792.85) | 1,237.97 | (3,427.45) | 5,312.26 |
| e (OCI) | | | | | |
| classified to profit or loss | (0.16) | 9.48 | 3.08 | (61.91) | 38.04 |
| bove | 0.05 | (3.31) | (1.07) | 21.63 | (13.29 |
| / (Loss) for the period (IX + X) | (1,194.00) | (3,786.68) | 1,239.98 | (3,467.73) | 5,337.01 |
| Face value of INR 5 each | 1,193.67 | 1,193.67 | 1,193.67 | 1,193.67 | 1,193.67 |
| | | | | | 71,682.20 |
| ach (Not annualised) | | | | | and a second second second second second |
| | (5.00) | (15.89) | 5.19 | (14.36) | 22.26 |
| | (5.00) | (15.89) | 5.17 | (14.36) | 22.22 |
| | tions med rade of finished goods and stock-in-trade enses isation expenses nancial assets m and tax (III - IV) 7 and 8) VI) inimum alternate tax) riod (VII - VIII) te (OCI) eclassified to profit or loss above e / (Loss) for the period (IX + X) Face value of INR 5 each teach (Not annualised) | Itions 39,852.50 205.73 229.13 40,287.36 265.52 med 29,742.36 rade 266.52 of finished goods and stock-in-trade (174.19) enses 1,931.73 isation expenses 1,638.02 nancial assets 53.47 7,746.44 41,389.39 m and tax (III - IV) (1,102.03) 7 and 8) - VI) (1,102.03) rinimum alternate tax) 91.86 riod (VII - VIII) (1,193.89) ted (OCI) (0.16) bove 0.05 e/ (Loss) for the period (IX + X) (1,194.00) Face value of INR 5 each 1,193.67 stach (Not annualised) (5.00) | 31.03.2025 31.12.2024 Audited Unaudited (Refer Note 3) Unaudited tions 39,852.50 44,268.56 205.73 191.54 229.13 265.37 40,287.36 44,725.47 med 29,742.36 33,716.69 rade 266.52 286.33 of finished goods and stock-in-trade (174.19) 204.98 enses 1,931.73 1,924.83 isation expenses 1,638.02 1,751.07 nancial assets 53.47 12.31 7,746.44 8,856.93 44,905.87 m and tax (III - IV) (1,102.03) (2,180.40) 7 and 8) - 3,433.53 VI) (1,102.03) (5,613.93) inimum alternate tax) 91.86 (1,390.77) riod (VII - VIII) (1,193.89) (3,792.85) ie (CC) 0.05 (3.31) e/ (Loss) for the period (IX + X) (1,194.00) (3,786.68) Face value of INR 5 each 1,193.67 | 31.03.2025 31.12.2024 31.03.2024 Audited Unaudited Audited (Refer Note 3) (Refer Note 3) (Refer Note 3) tions 39,852.50 44,268.56 38,653.07 205.73 191.54 157.11 229.13 265.37 254.13 40,287.36 44,725.47 39,064.31 med 29,742.36 33,716.69 25,076.63 rade 266.52 286.33 242.15 of finished goods and stock-in-trade (174.19) 204.98 587.66 enses 1,931.73 1,924.83 1,879.16 isation expenses 1,638.02 1,751.07 1,915.62 nancial assets 53.47 12.31 (8.07) 7,746.44 8,856.93 7,487.53 - 41,389.39 46,905.87 37,373.94 m and tax (III - IV) (1,102.03) (2,180.40) 1,690.37 7 and 8) - 3,433.53 - VI) (1,102.03) (5,613.93) 1,690.37 </td <td>31.03.2025 31.12.2024 31.03.2024 31.03.2025 Audited Unaudited Audited Audited Audited (Refer Note 3) (Refer Note 3) (Refer Note 3) (Refer Note 3) tions 39,852.50 44,268.56 38,653.07 169,908.41 205.73 191.54 157.11 862.01 229.13 265.37 254.13 965.58 40,287.36 44,725.47 39,064.31 171,736.00 med 29,742.36 33,716.69 25,076.63 124,138.98 rade 266.52 286.33 242.15 979.06 of finished goods and stock-in-trade (174.19) 204.98 1,879.16 7,807.54 isation expenses 1,931.73 1,924.83 1,879.16 7,807.54 isation expenses 1,638.02 1,751.07 1,915.62 6,918.72 nancial assets 53.47 12.31 (8.07) 113.36 7,746.44 8,856.93 7,487.53 33,665.93 7,473.90 2,540.72</td> | 31.03.2025 31.12.2024 31.03.2024 31.03.2025 Audited Unaudited Audited Audited Audited (Refer Note 3) (Refer Note 3) (Refer Note 3) (Refer Note 3) tions 39,852.50 44,268.56 38,653.07 169,908.41 205.73 191.54 157.11 862.01 229.13 265.37 254.13 965.58 40,287.36 44,725.47 39,064.31 171,736.00 med 29,742.36 33,716.69 25,076.63 124,138.98 rade 266.52 286.33 242.15 979.06 of finished goods and stock-in-trade (174.19) 204.98 1,879.16 7,807.54 isation expenses 1,931.73 1,924.83 1,879.16 7,807.54 isation expenses 1,638.02 1,751.07 1,915.62 6,918.72 nancial assets 53.47 12.31 (8.07) 113.36 7,746.44 8,856.93 7,487.53 33,665.93 7,473.90 2,540.72 |

Notes:

1 The above Ind AS financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 05 May 2025.

2 The Company has determined 'Snacks Food' as the only reportable segment as evaluated by the chief operating decision maker for allocation of resources and for assessing performance. There are no other reportable segments as per Ind AS 108 'Operating Segment'. Accordingly, no separate segment information has been provided.

3 The figures of the quarter ended 31 March 2025 and 31 March 2024 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto 31 December for the respective years which were subjected to limited review.





Notes (Cont'd.):

4 Statement of assets and liabilities

| As at | | |
|--|------------|------------|
| Particulars | 31.03.2025 | 31.03.2024 |
| | Audited | Audited |
| I ASSETS | | |
| NON-CURRENT ASSETS | | |
| (a) Property, plant and equipments | 40,026.39 | 46,588.41 |
| (b) Capital work-in-progress | 1,316.27 | 45.11 |
| (c) Goodwill | 4,611.00 | |
| (d) Other Intangible assets | 12,992.59 | 14,096.92 |
| (e) Intangible assets under development | - | 18.98 |
| (f) Financial assets | | |
| (i) Loans | 1,605.49 | |
| (ii) Other non-current financial assets | 2,499.59 | 2,892.29 |
| (g) Other tax assets (net) | 1,082.79 | 821.77 |
| (h) Other non-current assets | 339.46 | 462.24 |
| TOTAL NON-CURRENT ASSETS | 64,473.58 | 69,536.72 |
| CURRENT ASSETS | | |
| (a) Inventories | 14,864.89 | 14,237.71 |
| (b) Financial assets | | |
| (i) Trade receivables | 1,741.43 | 1,088.61 |
| (ii) Cash and cash equivalents | 1,115.78 | 2,981.72 |
| (iii) Bank balance (other than (ii) above) | 292.09 | 78.27 |
| (iv) Loans | 211.61 | 1,827.00 |
| (v) Other current financial assets | 8,890.10 | 7,979.68 |
| (c) Other current assets | 4,006.89 | 3,423.69 |
| TOTAL CURRENT ASSETS | 31,122.79 | 31,616.68 |
| TOTAL ASSETS | 95,596.37 | 101,153.40 |





Notes (Cont'd.):

| Protingland | | As at | |
|---|--|------------|--|
| Particulars | 31.03.2025 | 31.03.2024 | |
| II EQUITY AND LIABILITIES | Audited | Audited | |
| EQUITY | | | |
| (a) Equity share capital | 1,193.67 | 1 102 67 | |
| (b) Other equity | | 1,193.67 | |
| TOTAL EQUITY | 67,831.35 69,025.02 | 71,682.20 | |
| | 09,025.02 | 72,875.87 | |
| LIABILITIES | | | |
| NON-CURRENT LIABILITIES | | | |
| (a) Financial liabilities | | | |
| (i) Borrowings | 1,400.00 | 2,000.00 | |
| (ii) Lease liabilities | 2,249.79 | 3,622.73 | |
| (b) Provisions | 642.52 | 501.50 | |
| (c) Deferred tax liabilities (net) | 845.25 | 1,744.92 | |
| (d) Other non-current liabilities | 1,582.87 | 1,857.44 | |
| TOTAL NON-CURRENT LIABILITIES | 6,720.43 | 9,726.59 | |
| | | | |
| CURRENT LIABILITIES | | | |
| (a) Financial liabilities | | | |
| (i) Borrowings | 2,571.00 | - | |
| (ii) Lease liabilities | 1,421.51 | 2,486.68 | |
| (iii) Trade payables | | | |
| Total outstanding dues of micro enterprises and small enterprises | 1,990.71 | 970.29 | |
| Total outstanding dues of trade payables other than micro enterprises and small enterprises | 10,522.04 | 10,487.05 | |
| (iv) Other current financial liabilities | 819.50 | 1,850.77 | |
| (b) Other current liabilities | 2,431.35 | 2,557.74 | |
| (c) Provisions | 94.81 | 79.32 | |
| (d) Current tax liabilities (net) | - | 119.09 | |
| TOTAL CURRENT LIABILITIES | 19,850.92 | 18,550.94 | |
| TOTAL LIABILITIES | 26,571.35 | 28,277.53 | |
| | ······································ | | |
| TOTAL EQUITY AND LIABILITIES | 95,596.37 | 101,153.40 | |





Notes (Cont'd.): 5 Cash Flow Statement

| | | Year Ended | |
|----|--|--------------------|-------------|
| Pa | ticulars | 31.03.2025 | 31.03.2024 |
| | | Audited | Audited |
| A | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Profit before tax | (4.005.40) | _ |
| | Adjustments to reconcile profit before tax to net cash flows | (4,305.49) | 7,645.28 |
| | Add / (Less) : | | |
| | Depreciation and amortisation expenses | | |
| | (Profit)/ Loss on sale/discard of property, plant and equipments | 6,918.72 | 6,636.34 |
| | and Intangible assets under development | 20.67 | (58.68) |
| | Provision for slow moving inventory | (208.20) | 317.05 |
| | Impairment losses on financial assets | 113.36 | 145.10 |
| | Net gain on derecognition of lease liability and ROU assets | (22.85) | (188.19) |
| | Provision for doubtful advances | 75.11 | 84.10 |
| | Employee stock appreciation rights expense | 94.35 | 153.46 |
| | Government grant income | (465.40) | (357.15) |
| | Asset written off | - | 13.84 |
| | Exceptional item (Refer Note 7) | 2,540.72 | 95.91 |
| | Finance cost | 680.57 | 577.34 |
| | Interest income | (942.73) | (748.92) |
| | Operating profit before working capital changes | 4,498.83 | 14,315.48 |
| | Working capital adjustments: | | |
| | Decrease / (increase) in inventories | (749.06) | (1,122.26) |
| | Decrease / (increase) in trade receivables | (668.10) | 164.90 |
| | Decrease / (increase) in loans and other financial assets | (41.84) | 701.68 |
| | Decrease / (increase) in other assets | (1,082.28) | (1,100.50) |
| | Increase/ (decrease) in trade payables | 1,055.19 | 1,075.27 |
| | Increase / (decrease) in other financial liabilities | (10.53) | 29.37 |
| | Increase / (decrease) in provisions | 94.60 | 95.70 |
| | Increase / (decrease) in other liabilities | (107.49) | (203.87) |
| | | 2,989.32 | 13,955.77 |
| | Income tax paid (net of refund received) | (380.11) | (1,285.79) |
| | NET CASH FLOWS FROM OPERATING ACTIVITIES | 2,609.21 | 12,669.98 |
| В | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of property, plant and equipments including capital work-in-progress and capital advances | (4 010 07) | (7 505 00) |
| | Receipts of insurance claim for loss of property, plant and equipments (Refer Note 7) | (4,019.87) | (7,525.83) |
| | Purchase of intangibles including assets under development | 588.00 | - |
| | Receipt of government grant | (11.50) | (52.15) |
| | Proceeds from sale of property, plant and equipments and CWIP | 561.81 | 562.64 |
| | Investment in fixed deposits with banks not considered as cash and cash equivalents | 207.62 | 400.39 |
| | Redemption / maturity of fixed deposits with banks not considered as cash and cash equivalents | (7,710.43) | (10,001.58) |
| | Interest received | 6,834.55 569.07 | 5,336.98 |
| | NET CASH FLOWS USED IN INVESTING ACTIVITIES | (2,980.75) | 625.20 |
| | | (2,300.75) | (10,654.35) |





Notes (Cont'd.):

| Particulars | | Year Ended | |
|---|------------|------------|--|
| | | 31.03.2024 | |
| | Audited | Audited | |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Proceeds from issuance of equity share capital | - | 0.69 | |
| Proceeds from Long-term borrowings | - | 2,000.00 | |
| Proceeds from short-term borrowings | 2,171.00 | - | |
| Repayment of lease liabilities | (2,333.01) | (2,108.83) | |
| Interest paid on lease liabilities | (397.10) | (512.21) | |
| Repayment of short-term borrowings | _ | (300.00) | |
| Repayment of long-term borrowings | (200.00) | - | |
| Interest paid | (257.86) | (65.13) | |
| Dividend paid | (477.43) | (238.58) | |
| NET CASH FLOWS FROM FINANCING ACTIVITIES | (1,494.40) | (1,224.06) | |
| | | | |
| D NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS [A+ B + C] | (1,865.94) | 791.57 | |
| Cash and cash equivalents at the beginning of the period | 2,981.72 | 2,190.15 | |
| Cash and cash equivalents at the end of the period | 1,115.78 | 2,981.72 | |

6 The shareholders of the Company in the meeting held on 23 September 2024, approved dividend of INR 2.00 per share aggregating to INR 477.47 lakhs for the financial year 2023-24. The said dividend was paid on 18 October 2024. The Board of Directors have recommended a final dividend @10% on equity shares of INR 5 each of the Company (i.e. INR 0.50 per equity share) for the financial year 2024-25, subject to approval of members at the ensuing Annual General Meeting.

7 A fire occurred at one of the Company's plants located in Jammu on 30 December 2024. This incident significantly affected the building, plant and machinery, leasehold improvements, and inventories at the site; however, there were no human casualties. The total financial loss resulting from this event is estimated at INR 3,433.53 lakhs. The Company has adequate insurance coverage to recover its loss and has initiated the requisite claim process with the Insurance Company.

During the quarter ended 30 September 2024, the Company also received an insurance claim amounting to INR 892.81 Lakhs. This claim was filed in an earlier year with respect to the loss of property, plant and equipment, and inventories due to a fire accident that occurred on 3 November 2021 at one of the Company's plants located in Howrah, West Bengal.

Given the nature and impact of these events on the Company's financial results, the above amounts have been disclosed as exceptional items in the respective periods.

There was another fire accident in the finished goods warehouse of a Co-manufacturing plant located in Hoogly, West Bengal, on 6 June 2023. The fire affected inventories lying at the warehouse; however, there were no human casualties. The total financial loss from this event amounted to INR 95.91 lakhs and this was disclosed as an exceptional item in the financial results for the said period.



For and on behalf of the Board of Directors of Prataap Snacks Limited

Arvind Mehta Chairman and Executive Director

DIN - 00215183

Amit Kumat Managing Director and Chief Executive Officer

Place: Indore Date: 05 May 2025

DIN - 02663687



Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We hereby declare that the Statutory Auditor of the Company have issued Audit Report with unmodified opinion with respect to Audited Financial Results of the Company for the quarter and year ended March 31, 2025.

This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

For Prataap Snacks Limited

Sumit Sharma Chief Financial Officer

Date: May 5, 2025



Prataap Snacks Limited CIN : L15311MP2009PLC021746