

Limited Review Report on unaudited financial results of Prataap Snacks Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To the Board of Directors of Prataap Snacks Limited**

1. We have reviewed the accompanying Statement of unaudited financial results of Prataap Snacks Limited (hereinafter referred to as "the Company") for the quarter ended 30 June 2025 ("the Statement") (in which are included financial results of Prataap Snacks Employee Welfare Trust)
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the interim financial results of Prataap Snacks Employee Welfare Trust which have not been reviewed, whose interim financial results reflect total revenues (before consolidation adjustments) of Rs. 20.67 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 1.25 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 1.25 lakhs, for the quarter ended 30 June 2025, as considered in the Statement. According to the information and explanations given to us by the management, these financial results are not material to the Company.



B S R & Co. LLP

Limited Review Report (Continued)


Prataap Snacks Limited

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248WW-100022



Ashwin Bakshi

Partner

Gurugram

25 July 2025

Membership No.: 506777

UDIN:25506777BMOSRP1570



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Unaudited Ind AS Financial Results for the Quarter ended 30 June 2025

(INR in lakhs except as stated)

Particulars	Quarter ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Unaudited	Audited (Refer Note 3)	Unaudited	Audited
I Revenue from operations				
Sales / Income from operations	40,894.18	39,852.50	41,912.56	169,908.41
Other operating income	205.89	205.73	231.16	862.01
II Other income	241.64	229.13	219.68	965.58
III Total Income (I + II)	41,341.71	40,287.36	42,363.40	171,736.00
IV Expenses				
(a) Cost of materials consumed	28,867.35	29,742.36	28,834.05	124,138.98
(b) Purchases of stock-in-trade	212.61	266.52	197.02	979.06
(c) Changes in inventories of finished goods and stock-in-trade	276.10	(174.19)	(44.41)	(803.39)
(d) Employee benefits expenses	1,911.38	1,931.73	1,947.40	7,807.54
(e) Finance cost	223.84	185.04	185.45	680.57
(f) Depreciation and amortisation expenses	1,714.57	1,638.02	1,755.41	6,918.72
(g) Impairment losses on financial assets	37.64	53.47	27.21	113.36
(h) Other expenses	7,994.11	7,746.44	8,178.97	33,665.93
Total Expenses	41,237.60	41,389.39	41,081.10	173,500.77
V Profit before exceptional item and tax (III - IV)	104.11	(1,102.03)	1,282.30	(1,764.77)
VI Exceptional item (Refer Note 5)	-	-	-	2,540.72
VII Profit / (Loss) before tax (V - VI)	104.11	(1,102.03)	1,282.30	(4,305.49)
VIII Tax expense				
(a) Current tax	19.25	-	223.01	-
(b) Deferred tax (including minimum alternate tax)	15.73	91.86	115.38	(878.04)
IX Net Profit / (Loss) for the period (VII - VIII)	69.13	(1,193.89)	943.91	(3,427.45)
X Other Comprehensive Income (OCI)				
(a) Items that will not be reclassified to profit or loss	(5.17)	(0.16)	(72.83)	(61.91)
(b) Income tax relating to above	1.81	0.05	25.45	21.63
XI Total Comprehensive Income / (Loss) for the period (IX + X)	65.77	(1,194.00)	896.53	(3,467.73)
XII Paid-up equity share capital - Face value of INR 5 each	1,193.67	1,193.67	1,193.67	1,193.67
XIII Other equity				
XIV Earnings per share of INR 5 each (Not annualised)				
Basic - INR	0.29	(5.00)	3.95	(14.36)
Diluted - INR	0.29	(5.00)	3.95	(14.36)

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 25 July 2025.





Prataap Snacks Limited

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Unaudited Ind AS Financial Results for the Quarter ended 30 June 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 are balancing figures between audited figures in respect of the full financial year ended 31 March 2025 and the unaudited published year-to-date figures upto 31 December 2024 which were subjected to limited review.
- 4 The Board of Directors in their meeting held on 05 May 2025 had 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 the approval of members at the ensuing Annual General Meeting of the Company scheduled on 6 August 2025.
- 5 During the previous year, 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 was estimated at INR 3,433.53 lakhs. The Company has adequate insurance coverage to recover its loss and initiated the requisite claim process with the Insurance Company.

Further, the Company also received an insurance claim amounting to INR 892.81 Lakhs during the year ended 31 March 2025. 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 were disclosed as exceptional items in the financial results for the year ended 31 March 2025.

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



Arvind Mehta
Chairman and
Executive Director

DIN - 00215183

Amit Kumar
Managing Director and
Chief Executive Officer

DIN - 02663687

Place: Indore

Date: 25 July 2025