

February 1, 2025

The Manager BSE Limited (SME), Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400 001

Dear Sir.

Scrip No. 543363

**BSE Symbol: PREVEST** 

Sub: Outcome of the Board Meeting held today i.e., February 01, 2025

With reference to the captioned subject and in compliance with the regulation 30 and 33 and other applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e., Saturday, February 01, 2025 (commenced at 03:30 p.m. and concluded at 05.20 p.m.), interalia has the following:

- 1. Considered and approved the unaudited financial results of the Company for the quarter ended on December 31, 2024.
- 2. Considered and approved the Limited Review Report of the Auditors, in respect of the unaudited financial results of the Company for the quarter ended on December 31, 2024.

A copy of unaudited Financial Results adopted and approved by the Board of Directors for the quarter year ended on December 31, 2024, and Limited Review report of the Auditors thereon is attached herewith for your perusal.

Please take the same on your records and suitably disseminated at all concerned.

Thanking You, Yours faithfully, For Prevest Denpro Limited

Aman Sadhotra
Company Secretary and Compliance Officer



### Unaudited Standalone Financials Results for the Quarter and Nine Months ended on 31st December, 2024

in Lakh

	PARTICULARS		Quarter Ended	-	Nine Month Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	1,492.62	1,625.67	1,362.32	4,452.52	4,019.50	5,643.98
	Other Income	109.77	106.56	67.94	302.76	202.18	286.16
	Total Income	1,602.39	1,732.23	1,430.27	4,755.28	4,221.68	5,930.14
2	Expenses						
-	Lapenses						
	(a) Cost of Material Consumed	327.91	381.67	306.21	1,000.06	1,010.05	1,417.33
	Purchase of Stock-in- Trade	-	-	-	-		
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-		(10.00)	(2.11)	(10.21)	(17.41)	(17.00)
	trade	0.24	(10.32)	(3.11)	(19.31)	(17.41)	(17.99)
	(c) Finance Cost	-	-	- 1		-	- 1
	(d) Employee benefit expenses	257.77	260.34	239.56	767.05	709.88	953.99
	(e) Depreciation and amortization expenses	48.22	47.12	42.06	143.04	81.50	127.63-
	(f) Other Expenses	392.72	412.59	372.19	1,160.64	922.26	1,307.72.
	Total Expenses	1,026.86	1,091.41	956.91	3,051.47	2,706.27	3,788.69
3	Profit Before Tax (1-2)	575.53	640.82	473.36	1,703.81	1,515.40	2,141.46
4	Tax Expenses				200 70		
	Current Tax	135.76	150.95	105.27	399.48	354.50	497.52
	Earliyer Year Tax	-	0.32		0.32		
	Deffered Tax	-6.60	5.71	4.56	8.65	14.88	31.57
	Total Tax Expenses	129.16	156.97	109.83	408.45	369.38	529.09
5	Net Profit for the Peiod/Year (3-4)	446.37	483.85	363.53	1,295.36	1,146.02	1,612.37
6	Earnings per Share (EPS), in Rs (not annualised)						
	(Equity Share of face value of Rs 10/- each)						
	(a) Basic	3.72	4.03	3.03	10.79	9.55	13.44
	(b) Diluted	3.72	4.03	3.03	10.79	9.55	13.44
7	Paid up Equity Share Capital-Face Value Rs 10/- each	120.00	120.00	120.00	120.00	120.00	120.00
- 8	Reserve (excluding Revaluation Reserves)						7,660.12
							4

#### Notes:

- The above financial results were reviewed and recommended by the Audit Committee of the company and, the same were approved by the Board of Director of the company at their respective meeting/s held on Saturday, 01st February 2025. The above results have been subject to limited review by the Statutory Auditor of the Company.
- 2 The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- 3 The above Financial Statements have been prepared in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 4 The figures for the previous period have been restated / regrouped / reclassified, wherever necessary, in order to make them comparable.

# MITTAL & ASSOCIATES CHARTERED ACCOUNTANTS



B-603, Raylon Arcade, R K Mandir Road, Kondivita, J B Nagar Andheri (East), Mumbai - 400059. Tel: 9892076888/8689958800

Email: mm@mittal-associates.com

## Independent Auditor's Report on Review of Unaudited Standalone Financial Results

To The Board of Directors Prevest Denpro Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Prevest Denpro Limited (the Company) for the quarter ended December 31, 2024 and the year-to-date results for the period April 01, 2024 to December 31, 2024, ("the Statement"). This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal & Associates., Chartered Accountants

Sourabh Bagaria Partner

FRN: 106456W

Membership No 183850

UDIN: - 25183850BMKYZL6930

Date: February 01, 2025

Place: Mumbai



## Unaudited Consolidated Financials Results for the Quarter and Nine Months ended on 31st December 2024

Rs. In Lakhs

	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	1,494.68	1,627.09	1,362.45	4,457.33	4,019.38	5,642.89
	(b)Other Income	108.88	103.75	67.94	299.07	202.18	286.17
	Total Income	1,603.57	1,730.85	1,430.39	4,756.40	4,221.56	5,929.05
2	Expenses						
2	(a) Cost of Material Consumed	327.91	381.67	306.21	1,000.06	1,010.05	1,375.58
	(b) Purchase of Stock-in- Trade	527.51	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and				(20.21)	(15.60)	(10.00)
	stock-in- trade	(0.01)	(11.02)	(3.06)	(20.31)	(17.60)	(19.99)
	(d) Finance Cost	_	-	-	-	-	. 1
	(d) Employee benefit expenses	288.51	289.17	252.38	845.97	730.70	987.81
	(e) Depreciation and amortization expenses	48.26	47.14	42.06	143.09	81.50	127.63 <sup>S</sup>
	(f) Other Expenses	357.12	386.11	359.35	1,077.73	911.16	1,314.80
	(v) Still Establish						
	Total Expenses	1,021.79	1,093.06	956.94	3,046.53	2,715.81	3,785.83
3	Profit before Tax (1-2)	581.78	637.79	473.45	1,709.87	1,505.75	2,143.22
4	Tax Expenses						
	Current Tax	135.76	150.23	105.27	399.48	354.50	497.96
	Earliyer Year Tax	-	0.32		0.32		
	Deffered Tax	-6.60	5.71	4.55	8.65	14.88	31.57
	Total Tax Expenses	129.16	156.26	109.82	408.45	369.38	529.53
5	Net profit for the period / year (3-4)	452.61	481.53	363.63	1,301.41	1,136.37	1,613.69
6	Earnings per Share (EPS), in Rs (not annualised)	2					
	(•Equity Share of face value of Rs 10/- each)			l			
	(a) Basic	3.77	4.01	3.03	10.84	9.47	13.45
	(b) Diluted	3.77	4.01	3.03	10.84	9.47	13.45
7	Paid up Equity Share Capital-Face Value Rs 10/- each	120.00	120.00	120.00	120.00	120.00	120.00_
8	Reserves (Excluding revaluation reserve)						7,660.12

### Notes:

- The above consoldated financial results were reviewed and recommended by the Audit Committee of the company and, the same were approved by the Board of Director of the company at their respective meeting/s held on Saturday, 01st February 2025. The above results have been subject to limited review by the Statutory Auditor of the Company.
- 2 This consolidated financial result includes, results of Denvisio Biomed Limited (Wholly Owned Subsidary of Prevest Denpro Limited)
- 3 The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- 4 The above consolidated Financial Statements have been prepared in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 5 The figures for the previous period have been restated / regrouped / reclassified, wherever necessary, in order to make them comparable.

## MITTAL & ASSOCIATES CHARTERED ACCOUNTANTS



B-603, Raylon Arcade, R K Mandir Road, Kondivita, J B Nagar Andheri (East), Mumbai - 400059. Tel: 9892076888/8689958800

Email: mm@mittal-associates.com

Independent Auditor's Report on Review of Unaudited Consolidated Financial Results

To The Board of Directors Prevest Denpro Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of Prevest Denpro Limited ('the Parent) and it subsidiary (the parent and it subsidiary together referred to as "the group") for the quarter ended December 31, 2024 and year to date results for the period April 01, 2024 to December 31, 2024 ("the Statement").

This statement is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

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

The Statement Includes the results of the following entities:

Holding/parent Company: - Prevest Denpro Limited Subsidiary Company: - Denvisio Biomed Limited

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

For Mittal & Associates., Chartered Accountants

FRN: 106456W

Sourabh Bagari

Membership No 1838 M

UDIN: - 25183850BMKYZM8020

Date: February 01, 2025

Place: Mumbai