

February 03, 2024

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 03, 2024

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 03, 2024 (commenced at 03:05 p.m. and concluded at 05:25 p.m.), inter-alia have the following:

1. Considered and approved the un-audited financial results (Standalone and Consolidated) of the Company for the quarter ended on December 31, 2023.
2. Considered and approved the Limited Review Report of the Auditors, in respect of the un-audited financial results of the Company for the quarter ended on December 31, 2023.

A copy of the un-audited Financial Results adopted and approved by the Board of Directors for the quarter ended on December 31, 2023, 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

Digitally signed by
AMAN SADHOTRA
Date: 2024.02.03
17:27:54 +05'30'

Aman Sadhotra
Company Secretary and Compliance Office
M. No- 66562



Independent Auditor's Limited Review Report on Standalone Unaudited Quarter and Nine Months Ended financial results of PREVEST DENPRO LIMITED pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Prevest Denpro Limited,

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Prevest Denpro Limited** ("the Company"), for the Quarter and Nine Months ended 31st December, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 the Standards on Auditing specified under section 143(10) of the Act, 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited 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 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
FRN: 106456W

Hemant Bohra
Partner

M. NO.: 165667

UDIN: 24165667BKEZBD8754

Place: Mumbai

Date: 3rd February, 2024

Statement of unaudited Standalone Financials Results for the Quarter and Nine Month ended on 31st December 2023

PARTICULARS	Rs in Lakh					
	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2023 Unaudited	30/09/2023 Unaudited	31/12/2022 Unaudited	31/12/2023 Unaudited	31/12/2022 Unaudited	31/03/2023 Audited
1 Income From Operation						
(a) Net Sales / Income from Operation (Net of Taxes)	1,362.32	1,317.78	1,226.73	4,019.50	3,608.06	4,985.41
(b) Other Income	67.94	73.72	50.13	202.18	170.02	203.35
Total Revenue	1,430.27	1,391.50	1,276.86	4,221.68	3,778.08	5,188.76
2 Expenses						
(a) Cost of Material Consumed	306.21	351.01	300.52	1,010.05	976.81	1,276.08
(b) Purchase of Stock-in- Trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock in- trade	-3.11	(5.09)	(8.85)	(17.41)	(17.89)	(15.29)
(d) Finance Cost	-	-	-	-	-	-
(e) Employee benefit expenses	239.56	230.71	205.95	709.88	589.61	819.07
(f) Depreciation and amortization expenses	42.06	21.95	18.31	81.50	51.83	67.51
(g) Other Expenses	372.21	290.49	232.65	922.27	660.19	945.71
Total Expenses	956.93	889.07	748.58	2,706.29	2,260.55	3,093.09
3 Profit/(Loss) from before exceptional and extraordinary items (1-2)	473.34	502.43	528.28	1,515.39	1,517.53	2,095.68
Profit/(Loss) from ordinary activities, before finance cost and exceptional items (3+4)	473.34	502.43	528.28	1,515.39	1,517.53	2,095.68
Financial Cost						
Profit/(Loss) from ordinary activities, after finance cost but before exceptional items (5-6)	473.34	502.43	528.28	1,515.39	1,517.53	2,095.68
4 Exceptional Item						
5 Profit/(Loss) from ordinary activities before tax (3+4)	473.34	502.43	528.28	1,515.39	1,517.53	2,095.68
6 Tax Expenses						
Current Tax	105.27	113.84	163.71	354.49	449.58	516.16
Earliyer Year Tax	-	-	1.73	-	0.27	0.27
Deffered Tax	4.56	14.55	3.99	14.88	7.44	8.24
7 Net Profit/(Loss) from Ordinary activity after tax (5-6)	363.51	374.04	358.84	1,146.01	1,060.24	1,571.01
8 Extraordinary Item (net of tax Rs expenses)						
9 Net profit/(loss) for the period (7+8)	363.51	374.04	358.84	1,146.01	1,060.24	1,571.01
Details of Share Capital						
10 Paid up Equity Share Capital-Face Value Rs 10/- each	120.00	120.00	120.00	120.00	120.00	120.00
11 Reserve excluding, Revaluation Reserves as per balance sheet of previous accounting year.						6,079.44
12 Earnings per Share (EPS) , in Rs (not annualised) (Equity Share of face value of Rs 10/- each)						
(a) Basic	3.03	3.12	2.99	9.55	8.84	13.09
(b) Diluted	3.03	3.12	2.99	9.55	8.84	13.09

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, 3rd Feb. 2024.
- The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- The above Financial Statements have been prepared in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- The figures for the previous period have been restated / regrouped / reclassified, wherever necessary, in order to make them comparable.

Arul Modi
(Managing Director)
DIN-00788272





Independent Auditor's Limited Review Report on Consolidated Unaudited Quarter and Nine Months Ended financial results of PREVEST DENPRO LIMITED pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Prevest Denpro Limited,

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Prevest Denpro Limited** ("the Holding Company"), and its subsidiary (together referred to as "the group") for the Quarter and Nine Months ended 31st December, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

This statement Includes the results of the following entities: -

1. Densivio 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 consolidated unaudited 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 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
FRN: 106456W

Hemant



Hemant Bohra
Partner

M NO.: 165667

UDIN: 24165667BKEZBE3946

Place: Mumbai

Date: 3rd February, 2024

Statement of Consolidated unaudited Financials Results for the Quarter and Nine Month ended on 31st December 2023

	PARTICULARS	Quarter Ended		Nine Month Ended
		31/12/2023	30/09/2023	31/12/2023
		Unaudited	Unaudited	Unaudited
1	Income From Operation			
	(a) Net Sales / Income from Operation (Net of Taxes)	1,362.45	1317.54	4,019.38
	(b) Other Income	67.94	73.72	202.18
	Total Revenue	1,430.39	1,391.26	4,221.56
2	Expenses			
	(a) Cost of Material Consumed	306.21	351.01	1,010.05
	(b) Purchase of Stock-in- Trade	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.06)	(5.33)	(17.60)
	(d) Finance Cost	-	-	-
	(e) Employee benefit expenses	252.38	238.72	730.70
	(f) Depreciation and amortization expenses	42.06	21.95	81.50
	(g) Other Expenses	359.37	292.24	911.18
	Total Expenses	956.96	898.59	2,715.83
3	Profit/(Loss) from before exceptional and extraordinary items (1-2)	473.43	492.67	1,505.73
4	Exceptional Item			
5	Profit/(Loss) from ordinary activities before tax (3+4)	473.43	492.67	1,505.73
6	Tax Expenses			
	Current Tax	105.26	113.84	354.49
	Deffered Tax	4.55	14.55	14.88
7	Net Profit/(Loss) from Ordinary activity after tax (5-6)	363.61	364.28	1,136.35
8	Extraordinary Item (net of tax Rs expenses)			
9	Net profit/(loss) for the period (7+8)	363.61	364.28	1,136.35
	Details of Share Capital			
10	Paid up Equity Share Capital-Face Value Rs 10/- each	120.00	120.00	120.00
11	Reserve excluding, Revaluation Reserves as per balance sheet of previous accounting year.			
12	Earnings per Share (EPS) , in Rs (not annualised) (Equity Share of face value of Rs 10/- each)			
	(a) Basic	3.03	3.04	9.47
	(b) Diluted	3.03	3.04	9.47

Notes:-

- The above Consolidated 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, 3rd feb 2024.
- This consolidated financial result includes, results of Denvisio Biomed Limited (Wholly Owned Subsidiary of Prevest Denpro Limited)
- Comparative figures for quarter and nine month ended 31/12/2023 is not provided as that time same is not applicable to the company.
- The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- The above Consolidated Financial Statements have been prepared in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India .


Atul Modi
 (Managing Director)
 DIN-00788272

