



Ref. No.: PSL/2024-25/CS/SE/22

Date: 1st August, 2024

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

Ref.: Financial Results for the quarter ended 30th June, 2024

Dear Sir/Madam,

We write to inform you that the Board of Directors of the Company in its Meeting held today i.e. 1st August, 2024, have approved the Unaudited Financial Results of the Company for the quarter ended 30th June, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, duly signed aforesaid Financial Results and Limited Review Report issued by the Statutory Auditor are enclosed herewith.

The Board Meeting commenced at 3:30 p.m. and concluded at 7:00 p.m.

This is for your information and record.

Thanking you,

Yours faithfully,

For **Prataap Snacks Limited**

Parag Gupta
Company Secretary and Compliance Officer

Encl.: As above

Prataap Snacks Limited

CIN: L15311MP2009PLC021746

B S R & Co. LLP

Chartered Accountants

Building No. 10, 12th Floor, Tower-C
DLF Cyber City, Phase - II
Gurugram - 122 002, India
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Limited Review Report on unaudited financial results of Prataap Snacks Limited for the quarter ended 30 June 2024 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 2024 ("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 2024 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 has not been reviewed, whose interim financial results reflects total revenues (before consolidation adjustments) of Rs. 21.30 lakhs , total net profit after tax (before consolidation adjustments) of Rs. 1.19 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 1.19 lakhs, for the quarter ended 30 June 2024, 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.:101248W/W-100022



Ashwin Bakshi

Partner

Membership No.: 506777

UDIN:24506777BKGXGB3754

Indore
01 August 2024



Prataap Snacks Limited

Registered and Corporate Office: Khasra No. 378/2, Nemawar Road,
Near Makrand House, Indore, Madhya Pradesh, 452020, India
Tel: (91 731) 243 9999; Fax: (91 731) 243 7605;
CIN: L15311MP2009PLC021746

E-mail: complianceofficer@yellowdiamond.in, Website : www.yellowdiamond.in

Unaudited Ind AS Financial Results for the Quarter ended 30 June 2024

(INR in lakhs except as stated)

Particulars	Quarter ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited (Refer Note 3)	Unaudited	Audited
I Revenue from operations				
Sales / Income from operations	41,912.56	38,653.07	38,590.21	161,014.60
Other operating income	231.16	157.11	191.95	778.52
II Other income	219.68	254.13	171.43	855.79
III Total Income (I + II)	42,363.40	39,064.31	38,953.59	162,648.91
IV Expenses				
(a) Cost of materials consumed	28,834.05	25,076.63	25,037.95	105,494.67
(b) Purchases of stock-in-trade	197.02	242.15	223.98	1,488.81
(c) Changes in inventories of finished goods and stock-in-trade	(44.41)	587.66	424.89	718.38
(d) Employee benefits expenses	1,947.40	1,879.16	1,950.58	7,563.43
(e) Finance cost	185.45	193.26	133.88	577.34
(f) Depreciation and amortisation expenses	1,755.41	1,915.62	1,525.51	6,636.34
(g) Impairment losses on financial assets	27.21	(8.07)	91.56	145.10
(h) Other expenses	8,178.97	7,487.53	7,768.28	32,283.65
Total Expenses	41,081.10	37,373.94	37,156.63	154,907.72
V Profit before exceptional item and tax (III - IV)	1,282.30	1,690.37	1,796.96	7,741.19
VI Exceptional item (refer Note 4)	-	-	95.91	95.91
VII Profit / (Loss) before tax (V - VI)	1,282.30	1,690.37	1,701.05	7,645.28
VIII Tax expense				
(a) Current tax	223.01	331.98	315.62	1,403.83
(b) Deferred tax (including minimum alternate tax)	115.38	120.42	42.96	929.19
IX Net Profit / (Loss) for the period (VII - VIII)	943.91	1,237.97	1,342.47	5,312.26
X Other Comprehensive Income (OCI)				
(a) Items that will not be reclassified to profit or loss	(72.83)	3.08	5.82	38.04
(b) Income tax relating to above	25.45	(1.07)	(2.03)	(13.29)
XI Total Comprehensive Income / (Loss) for the period (IX + X)	896.53	1,239.98	1,346.26	5,337.01
XII Paid-up equity share capital - Face value of INR 5 each	1,193.67	1,193.67	1,192.97	1,193.67
XIII Other equity				71,682.20
XIV Earnings per share of INR 5 each (Not annualised)				
Basic - INR	3.95	5.19	5.63	22.26
Diluted - INR	3.95	5.17	5.63	22.22





Prataap Snacks Limited

**Registered and Corporate Office: Khasra No. 378/2, Nemawar Road,
Near Makrand House, Indore, Madhya Pradesh, 452020, India
Tel: (91 731) 243 9999; Fax: (91 731) 243 7605;
CIN: L15311MP2009PLC021746**

**E-mail: complianceofficer@yellowdiamond.in, Website : www.yellowdiamond.in
Unaudited Ind AS Financial Results for the Quarter ended 30 June 2024**

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 1 August 2024.
- 2 The Company has determined 'Snacks Food' as a reportable segment as evaluated by the chief operating decision maker for allocation of resources and assessing the performance. There is no other reportable segment as per Ind AS 108 'Operating Segment'. Accordingly, no separate segment information has been provided.
- 3 The figures of the quarter ended 31 March 2024 are balancing figures between audited figures in respect of the full financial year ended 31 March 2024 and the unaudited published year-to-date figures upto 31 December 2023 which were subjected to limited review.
- 4 There was a fire accident in the finished goods warehouse of a Co-manufacturing plant situated at Hoogly, West Bengal, on 6 June 2023. The fire impacted inventories lying at the warehouse; however, there were no human casualties. The total financial loss due to this event was INR 95.91 lakhs. Considering the nature of the event and magnitude of financial impact, this loss was disclosed as an exceptional item. Pending completion of the survey and acceptance of the claim by the insurance company, the insurance claim receivable was not accounted for in the books of accounts.
- 5 The Board of Directors in their meeting held on 20 May 2024 had recommended a dividend @40% on equity shares of INR 5 each of the Company (i.e. INR 2 per equity share) for the financial year 2023-24, subject to the approval of members at the ensuing Annual General Meeting of the Company.

**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: 01 August 2024