

May 27, 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., May 27, 2025**

Dear Sir,

With reference to the captioned subject and in compliance with Regulation 30 and 33 and other applicable regulations 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., **Tuesday, May 27, 2025** (commenced at 3:30 p.m. and concluded at 06:30 p.m.), inter-alia has transacted the following business:

1. Considered and approved the **audited financial results** of the Company for the **quarter and financial year ended March 31, 2025**.
2. Considered and approved the **Audit Report** of the Statutory Auditors in respect of the audited financial results of the Company for the quarter and year ended March 31, 2025.

A copy of the audited financial results adopted and approved by the Board of Directors for the quarter and year ended March 31, 2025, and the Audit Report of the Auditors thereon is attached herewith for your perusal.

You are requested to take the same on record and disseminate the information to all concerned.

Thanking You,
Yours faithfully,
For Prevest Denpro Limited

Aman Sadhotra
Company Secretary and Compliance Officer

May 27, 2025

To BSE Limited (SME)
The Department of Corporate Services
P.J. Towers, Dalal Street,
Mumbai 400 001

SUB: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

Ref: - ISIN: - INEOGA001018
Scrip Code: - 543363
BSE Symbol: - PREVEST

Respected Sir/Madam,

I, Namrata Modi, Chief Financial Officer of Prevest Denpro Limited having its registered office at EPIP Kartholi, Bari Brahmana, Samba, Jammu JK 181133, India, hereby declare that Mittal & Associates, Chartered Accountants (FRN-106456W), Statutory Auditors of our Company, have issued an Audit Report with unmodified opinion on the audited financial results of the Company (Standalone and Consolidated) for the year ended March 31, 2025.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the above report on record and acknowledge.

Thanking You,

For Prevest Denpro Limited

Namrata Modi



Namrata Modi
Whole Time Director & CFO
DIN:00788266

Independent Auditor's Report on the Quarterly, Half yearly and Annual Standalone Audited Financial Results of Prevest Denpro Limited ("the Company") pursuant to the Regulation 33 and 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
PREVEST DENPRO LIMITED

Opinion

We have audited the accompanying "Statement of Standalone Audited Financial Results ('the Statement') of **Prevest Denpro Limited** ('the Company') for the quarter and six months ended 31st March, 2025 and for the year ended 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('the Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the quarter and six months ended 31st March, 2025 and for the year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules there under, 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, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company'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 either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 on whether the Company has in place adequate internal financial controls with reference to Financial Statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's 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 Company's ability to continue as a going concern. 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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

The Statement includes the standalone financial results for the quarter and half year ended 31st March 2025 being the balancing figures between the audited figures in respect of then full financial year and the published unaudited year to date figures up to the half year or nine months/quarter of the current financial year, which were subject to limited review by us as required under the Listing Regulations.

For MITTAL & ASSOCIATES

Chartered Accountants

Firm Registration Number: **106456W**

HEMANT BOHRA

Partner

Membership No.: **165667**

UDIN: 25165667BMMLAJ1680

Place: Mumbai

Date: May 27, 2025

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

Rs. In Lakhs

	Particulars	As at March 31, 2025	As at March 31, 2024
		Audited	Audited
1. EQUITY & LIABILITIES			
1 Shareholders Funds			
Share Capital	1,200.30	1,200.30	
Reserves & Surplus	9,360.22	7,660.12	
2 Share Application Money Pending Allotments	-	-	
	10,560.52	8,860.42	
3 Non- current Liabilities			
Long- Term Borrowings	-	-	
Deferred Tax Liabilities (Net)	99.51	68.69	
	99.51	68.69	
4 Current Liabilities			
Trade Payables			
1. total outstanding dues of micro enterprises and small enterprises	108.67	57.58	
2. total outstanding dues of trade payables other than micro and small enterprises	51.71	72.35	
Other Current Liabilities	438.10	387.10	
Short- Term Provisions	8.97	35.29	
	607.45	552.32	
Total Equity & Liabilities	11,267.48	9,481.44	
1 Non- Current Assets			
Property, Plant & Equipment and Intangible Assets			
Property, Plant & Equipment	2,679.88	2,674.81	
Capital Works in progress	-	-	
	2,679.88	2,674.81	
Non-Current Investments	47.72	5.00	
	47.72	5.00	
2 Current Assets			
Current Investment	470.04	165.90	
Inventories	789.38	622.04	
Trade receivables	781.12	816.93	
Cash & cash equivalents	6,046.29	4,842.79	
Short- Term Loans & Advances	222.89	124.72	
Other Current Assets	230.17	229.24	
	8,539.88	6,801.63	
Total Assets	11,267.48	9,481.44	

For Prevest Denpro Limited


Atul Modi
 (Managing Director)
 DIN-00788272


Statement of Standalone Audited Financials Results for the Quarter, Half year and Year ended on 31st March, 2025


Rs. In Lakhs

PARTICULARS	Quarter Ended			Six Month Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Un-audited	Audited	Audited	Audited
1 Income								
Revenue from operations	1,854.25	1,492.62	1,624.49	3,346.87	2,959.90	2,986.81	6,306.77	5,643.98
Other Income	108.23	109.77	83.98	218.00	192.98	151.92	410.99	286.16
Total Income	1,962.48	1,602.39	1,708.46	3,564.87	3,152.89	3,138.73	6,717.76	5,930.14
2 Expenses								
(a) Cost of Material Consumed	407.86	327.91	407.28	735.77	672.15	713.49	1,407.92	1,417.33
Purchase of Stock-in- Trade	-	-	-	-	-	-	-	-
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-6.34	0.24	-0.58	(6.10)	(19.55)	(3.69)	(25.66)	(17.99)
(c) Finance Cost	-	-	-	-	-	-	-	-
(d) Employee benefit expenses	259.47	257.77	244.11	517.24	509.28	483.68	1,026.52	953.99
(e) Depreciation and amortization expenses	47.16	48.22	46.14	95.38	94.82	88.19	190.20	127.63
(f) Other Expenses	530.87	392.72	385.46	923.59	767.92	757.65	1,691.51	1,307.72
Total Expenses	1,239.03	1,026.86	1,082.41	2,265.89	2,024.60	2,039.32	4,290.49	3,788.69
3 Profit Before Tax (1-2)	723.45	575.53	626.05	1,298.98	1,128.28	1,099.41	2,427.27	2,141.46
4 Tax Expenses								
Current Tax	176.51	135.76	143.02	312.27	263.72	248.29	575.99	497.52
Earliyer Year Tax	0.02	-	-	0.02	0.32	-	0.34	-
Deffered Tax	22.16	-6.60	16.69	15.56	15.25	21.24	30.81	31.57
Total Tax Expenses	198.69	129.16	159.70	327.85	279.29	269.53	607.14	529.09
5 Net Profit for the Peiod/Year (3-4)	524.76	446.37	466.35	971.13	848.99	829.87	1,820.13	1,612.37
6 Earnings per Share (EPS) , in Rs (not annualised)								
(Equity Share of face value of Rs 10/- each)								
(a) Basic	4.37	3.72	3.89	8.09	7.07	6.92	15.16	13.44
(b) Diluted	4.37	3.72	3.89	8.09	7.07	6.92	15.16	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	120.00	120.00
8 Reserve (excluding Revaluation Reserves)							9,360.22	7,660.12

Notes:-

- These standalone financial results have been prepared in accordance with the recognition and measurement principles under Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- The standalone figures for the quarter and half year ended 31st March, 2025 and 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and the limited reviewed year to date figures upto the third quarter and half year of the relevant financial year.
- In compliance with Regulation 33 and 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, an audit of the above results has been carried out by the Statutory Auditors.
- The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th may 2025.

For Prevest Denpro Limited

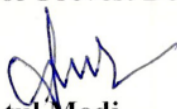

Atul Modi
 (Managing Director)
 DIN-00788272


STANDALONE CASH FLOW-STATEMENT

Rs. In Lakhs

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
	Audited	Audited
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	2,427.27	2,141.46
Adjustments for:		
Depreciation & Amortisation Expense	190.20	127.63
Interest Income	(368.06)	(249.56)
Operating Profit Before Working Capital Changes	2,249.40	2,019.53
Adjusted for (Increase)/ Decrease in:		
Short term provision	-	-
Trade Receivables	35.81	(386.47)
Inventories	(167.34)	(143.15)
Other current assets	(99.09)	148.57
Trade Payables	30.45	(9.86)
Other Current Liabilities	51.00	(17.15)
Cash Generated From Operations	(149.17)	(408.06)
Appropriation of Profit		
Net Income Tax paid/ refunded	602.65	462.23
Net Cash Flow from/(used in) Operating Activities: (A)	1,497.58	1,149.24
Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progress)	(195.27)	(373.14)
Interest Income	368.06	249.56
Net Increase/(Decrease) in Current Investment	(346.86)	(51.50)
Net Cash Flow from/(used in) Investing Activities: (B)	(174.06)	(175.07)
Cash Flow from Financing Activities:		
Net Increase/(Decrease) in Long Term Borrowings	-	-
Dividend paid	(120.03)	(31.68)
Net Cash Flow from/(used in) Financing Activities (C)	(120.03)	(31.68)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,203.49	942.48
Cash & Cash Equivalents As At Beginning of the Year	4,842.79	3,900.31
Cash & Cash Equivalents As At End of the Year	6,046.29	4,842.79

For Prevest Denpro Limited



Atul Modi
 (Managing Director)
 DIN-00788272



Independent Auditor's Report on the Quarterly, Half yearly and Annual Consolidated Audited Financial Results of Prevest Denpro Limited ("the Company") pursuant to the Regulation 33 and 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
PREVEST DENPRO LIMITED

Opinion

We have audited the accompanying "Statement of Consolidated Audited Financial Results ('the Statement') of **Prevest Denpro Limited** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and six months ended 31st March, 2025 and for the year ended 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('the Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- i. Includes the results of following entity:
 - a. Denvisio Biomed Limited – Wholly Owned Subsidiary incorporated in India
 - b. Axiodent INC - Wholly Owned US Subsidiary
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the quarter and six months ended 31st March, 2025 and for the year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules there under, 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, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with

Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company'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 either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 on whether the Company has in place adequate internal financial controls with reference to Financial Statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's 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 Company's ability to continue as a going concern. 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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

The Statement includes the consolidated financial results for the quarter and half year ended 31st March 2025 being the balancing figures between the audited figures in respect of then full financial year and the published unaudited year to date figures up to the half year or nine months/quarter of the current financial year, which were subject to limited review by us as required under the Listing Regulations.

We did not audit the Financial Statements of Foreign Subsidiary included in the Consolidated Financial Results; whose Financial Statements include total assets of Rs.47.61 Lakhs and total revenues of Rs 2.59 Lakhs for the year ended 31st March, 2025. These Financial Statement have been Certified by the Parent Management and furnished to us, and our conclusion on the Statement, in so far relates to the amount and disclosure included in respect of subsidiary, is based solely on this management certified financial statement.

Our opinion remains unmodified concerning the matters disclosed above

For MITTAL & ASSOCIATES
Chartered Accountants
Firm Registration Number: **106456W**

HEMANT BOHRA
Partner
Membership No.: **165667**
UDIN: 25165667BMMLAK9410
Place: Mumbai
Date: May 27, 2025

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

Rs. In Lakhs

	Particulars	As at March 31, 2025	As at March 31, 2024
		Audited	Audited
1. EQUITY & LIABILITIES			
1 Shareholders Funds			
Share Capital	1,200.30	1,200.30	
Reserves & Surplus	9,356.88	7,661.44	
2 Share Application Money Pending Allotments			
	10,557.18	8,861.74	
3 Non- current Liabilities			
Long- Term Borrowings	-	-	
Deferred Tax Liabilities (Net)	99.51	68.69	
	99.51	68.69	
4 Current Liabilities			
Short - Term Borrowings	-	-	
Trade Payables			
1. total outstanding dues of micro enterprises and small enterprises	108.67	57.58	
2. total outstanding dues of trade payables other than micro and small enterprises	53.39	61.73	
Other Current Liabilities	425.14	396.54	
Short- Term Provisions	8.97	35.29	
	596.17	551.14	
Total Equity & Liabilities	11,252.86	9,481.58	
1 Non- Current Assets			
Property, Plant & Equipment and Intangible Assets			
Property, Plant & Equipment	2,681.31	2,674.81	
Capital Works in progress	-	-	
	2,681.31	2,674.81	
Non-Current Investments	-	-	
	-	-	
2 Current Assets			
Current Investment	470.04	165.90	
Inventories	803.50	624.04	
Trade receivables	767.25	813.18	
Cash & cash equivalents	6,089.84	4,861.03	
Short- Term Loans & Advances	210.04	113.05	
Other Current Assets	230.88	229.57	
	8,571.55	6,806.77	
Total Assets	11,252.86	9,481.58	

For Prevest Denpro Limited


Atul Modi
 (Managing Director)
 DIN-00788272


Statement of Consolidated Audited Financials Results for the Quarter, half year and Year ended on 31st March, 2025

Rs. In Lakhs

	PARTICULARS	Quarter Ended			Six Months ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Unaudited	Audited	Audited	Audited
1	Income								
	(a) Revenue from Operations	1,845.48	1,494.68	1,623.51	3,340.16	2,962.65	2,985.96	6,302.81	5,642.89
	(b) Other Income	107.54	108.88	83.98	216.42	190.18	151.93	406.61	286.17
	Total Income	1,953.02	1,603.57	1,707.50	3,556.58	3,152.83	3,137.88	6,709.42	5,929.05
2	Expenses								
	(a) Cost of Material Consumed	262.98	327.91	365.53	590.89	672.15	671.74	1,263.04	1,375.58
	(b) Purchase of Stock-in- Trade	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in- trade	-17.61	(0.01)	(2.39)	(17.62)	(20.31)	(5.45)	(37.93)	(19.99)
	(d) Finance Cost	-	-	-	-	-	-	-	-
	(d) Employee benefit expenses	289.41	288.51	257.11	577.91	557.46	509.49	1,135.38	987.81
	(e) Depreciation and amortization expenses	47.24	48.26	46.14	95.50	94.83	88.19	190.32	127.63
	(f) Other Expenses	655.89	357.12	403.64	1,013.02	720.61	762.99	1,733.63	1,314.80
	Total Expenses	1,237.91	1,021.79	1,070.03	2,259.70	2,024.74	2,026.96	4,284.44	3,785.83
3	Profit before Tax (1-2)	715.11	581.78	637.47	1,296.88	1,128.09	1,110.92	2,424.97	2,143.22
4	Tax Expenses								
	Current Tax	178.83	135.76	143.46	314.58	263.72	248.73	578.30	497.96
	Earlier Year Tax	0.02	-	0.02	0.02	0.32	0.34	0.34	0.34
	Deferred Tax	22.16	-6.60	16.69	15.56	15.25	21.24	30.81	31.57
	Total Tax Expenses	201.01	129.16	160.15	330.17	279.29	269.97	609.46	529.53
5	Net profit for the period / year (3-4)	514.10	452.61	477.32	966.72	848.80	840.95	1,815.52	1,613.69
6	Earnings per Share (EPS) , in Rs (not annualised)								
	(Equity Share of face value of Rs 10/- each)								
	(a) Basic	4.28	3.77	3.98	8.06	7.07	7.01	15.13	13.45
	(b) Diluted	4.28	3.77	3.98	8.06	7.07	7.01	15.13	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	120.00	120.00
8	Reserves (Excluding revaluation reserve)							9,356.88	7,661.44

Notes:-

- These consolidated financial results have been prepared in accordance with the recognition and measurement principles under Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- These consolidated financial result includes, results of Denvisio Biomed Limited (Wholly Owned Subsidiary of Prevest Denpro Limited) and Axident INC (wholly owned US Subsidiary of Prevest Denpro Limited)
- The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- The consolidated figures for the quarter and half year ended 31st March, 2025 and 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and the limited reviewed year to date figures upto the third quarter and half year of the relevant financial year.
- In compliance with Regulation 33 and 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, an audit of the above results has been carried out by the Statutory Auditors.
- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May 2025.

For Prevest Denpro Limited


Atul Modi
 (Managing Director)
 DIN-00788272


CONSOLIDATED CASH FLOW-STATEMENT

`Rs In Lakhs

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
	Audited	Audited
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	2,424.97	2,143.22
Adjustments for:		
Depreciation & Amortisation Expense	190.32	127.63
Interest Income	(368.06)	(249.56)
Operating Profit Before Working Capital Changes	2,247.24	2,021.29
Adjusted for (Increase)/ Decrease in:		
Short term provision	-	-
Trade Receivables	45.93	(382.72)
Inventories	(179.46)	(145.15)
Other current assets	(98.31)	159.91
Trade Payables	42.75	(20.48)
Other Current Liabilities	28.60	(7.71)
Cash Generated From Operations	(160.48)	(396.14)
Appropriation of Profit		
Net Income Tax paid/ refunded	605.02	462.67
Net Cash Flow from/(used in) Operating Activities: (A)	1,481.74	1,162.48
Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progress)	(196.83)	(373.14)
Interest Income	368.06	249.56
Net Increase/(Decrease) in Current Investment	(304.14)	(46.50)
Net Cash Flow from/(used in) Investing Activities: (B)	(132.90)	(170.08)
Cash Flow from Financing Activities:		
Net Increase/(Decrease) in Long Term Borrowings		-
Dividend paid	(120.03)	(31.68)
Net Cash Flow from/(used in) Financing Activities (C)	(120.03)	(31.68)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,228.81	960.72
Cash & Cash Equivalents As At Beginning of the Year	4,861.03	3,900.31
Cash & Cash Equivalents As At End of the Year	6,089.84	4,861.03



Atul Modi
 (Managing Director)
 DIN-00788272

