September 07, 2026

To,
National Stock Exchange of India Limited
Exchange plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai – 400051.
Symbol: PRAMARA

Dear Sir / Ma'am,

Subject: Annual Report – 2026 & Notice of 20th Annual General Meeting.

With reference to the captioned subject, we inform that 20th Annual General Meeting **("AGM")** of the Company shall be held on ***Wednesday, September 30, 2026*** at 12.30 p.m. through Video Conferencing **("VC")**/Other Audio-Visual Means **("OAVM")**, in accordance with the applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

Pursuant to regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Annual Report for the FY 2025-26 and the Notice of 20th AGM. The said reports are being sent to the shareholders through email and have been uploaded on the "investors" section of the website of the Company at: www.pramara.com

The ***"cut-off date"*** for determining eligibility of shareholders for remote e-voting/e-voting at AGM and for attending AGM is fixed as Wednesday, September 23, 2026. The remote e-voting period shall commence from Sunday, September 27, 2026 at 9.00 a.m. and end on Tuesday, September 29, 2026 at 5.00 p.m. The detailed instruction with regard to the remote e-voting/e-voting at AGM and procedure for attending AGM is provided in the notice of AGM which are being sent to shareholders and submitted to stock exchanges. The procedure for attending the AGM is provided in the Notice of AGM.

Kindly take the same on your record.

Thanking you,

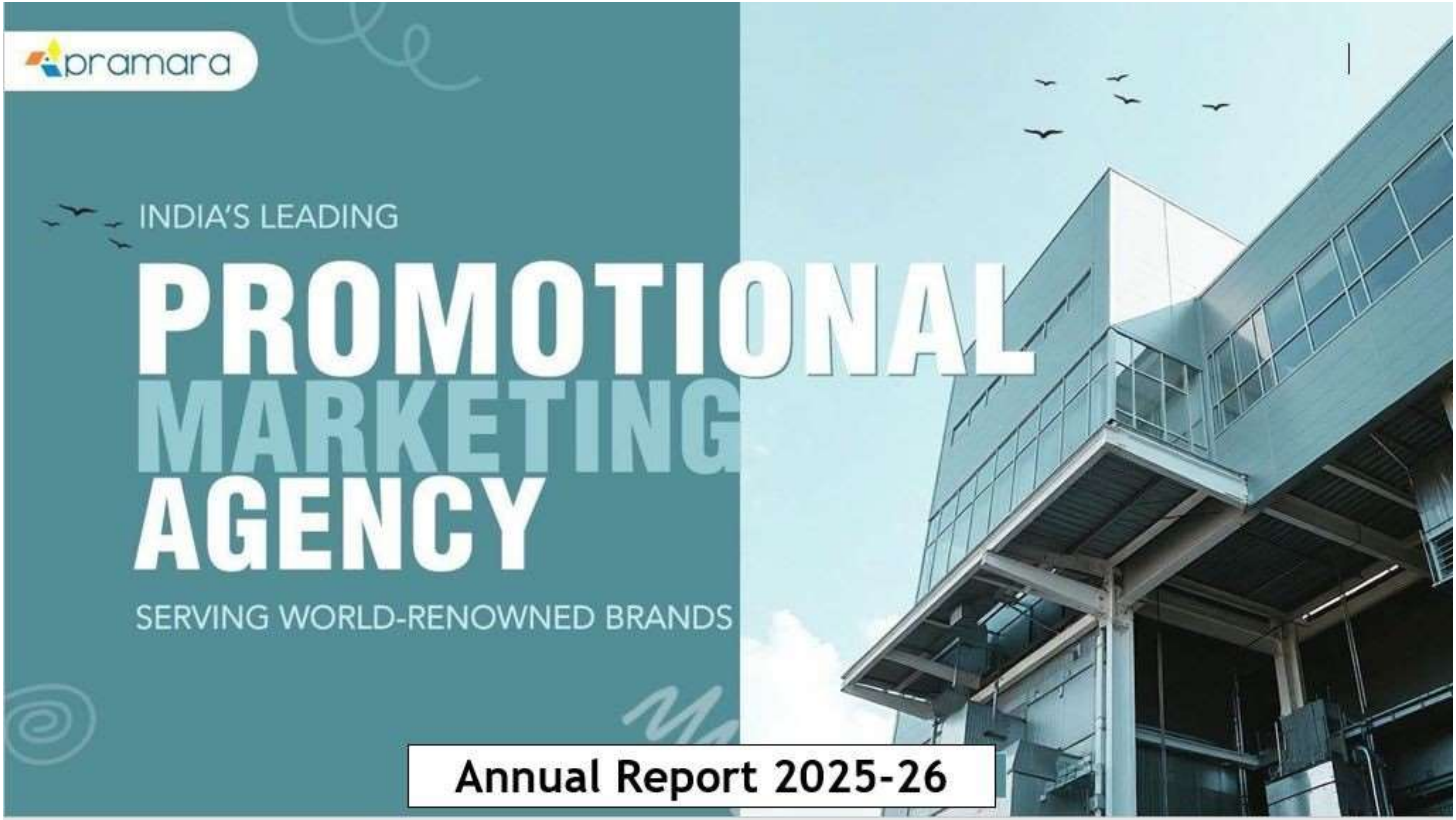
Yours faithfully,

For Pramara Promotions Limited

ROHIT NANDKISHORE LAMBA
Digitally signed by ROHIT NANDKISHORE LAMBA
Date: 2026.09.07 16:00:30 +05'30'

Rohit Lamba
Managing Director
DIN: 01796007

Pramara Promotions Ltd.
Reg. Off.: A-208, Boomerang, Chandivali,
Sakinaka, Andheri East, Mumbai 400 072, India.
T 022 6198 3000 | E info@pramara.com | www.pramara.com
CIN: L51909MH2006PLC164247 GST Reg. No.: 27AABCE6463B1ZW


pramara
INDIA'S LEADING
PROMOTIONAL
MARKETING
AGENCY
SERVING WORLD-RENOWNED BRANDS
Annual Report 2025-26

EXECUTIVE SUMMARY

Founded in 1996, Pramara Promotions Limited has evolved from a pioneering Indian venture into a globally recognized OEM partner and promotions powerhouse. We serve leading consumer brands across diverse industries, delivering 360° promotional product solutions and toys with a strong focus on innovation, quality, compliance, and speed.

With a presence across India, Hong Kong,USA and Japan an upcoming expansion.We are strategically positioned to scale further.Our **roadmap includes expanding into high-margin OEM Manufacturing, pioneering sustainable materials, leveraging digital innovation, and scaling our launched retail toy brand, Toyworks**. Listed on the NSE Emerge platform, we are also primed for mainboard migration in 2026.

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MISSION

At Pramara Promotions, our mission is to provide comprehensive solutions that cater to diverse industry needs, including promotional products, OEM plastic manufacturing, and toys. We are committed to delivering exceptional value, innovative designs, and sustainable practices that empower our clients, delight consumers, and redefine industry standards.

VISION

Our vision is to be a global leader across multiple sectors, offering unmatched expertise in promotional products, OEM manufacturing, and the toys market. We aspire to seamlessly integrate creativity, advanced manufacturing capabilities, and customer-centric solutions, establishing Pramara as the go-to partner for businesses seeking excellence and innovation.

A SNAPSHOT

25+
years of experience

INDIA FACTORY
PRODUCES MORE THAN
150 million
PRODUCTS EVERY YEAR

APPROVED
VENDORS
WORLDWIDE

PRODUCTION OUTPUT:
250,000 - 400,000
PRODUCTS PER DAY, ACROSS CATEGORIES

200+
Clients Worldwide

MILESTONES

1996
A Vision Takes Root
Founded as Pramara, initiating a journey of innovationand excellence in creating value-driven solutions for diverse industries.

2002
Expanding Global Reach
Established a strategic sourcing office in Hong Kong, marking the beginning of a robust international presence and partnerships.

2005
Crossing Borders
Commenced exports to key international markets, including Holland, Mexico, and Italy, positioning Pramara as a trusted global supplier of high-quality products.

2016
Building Manufacturing Excellence
Launched advanced manufacturing operations in Daman, India, integratingcutting-edge technology and sustainable practices to support large-scale production for global clients.

2023
A Landmark Year
Listed on NSE: Achieved a pivotal milestone by becominga publicly listed company, reinforcing our leadership and transparency.

Bagged Global Burger King Account: Secured a prestigious global partnership to supply high-quality, customized solutions across Burger King's markets.

2024
North America Operations
Established presence in North America with a dedicatedoffice to effectively serve U.S. clients.

2025
Pioneering International Collaborations
Entered into a Joint Venture with Japan's Shibacs, forming Indo-Nippon Toycraft Pvt. Ltd. to produce toys for leading global brands, including Sega, Kotobukiya, and Bandai, redefining standards in toy manufacturing.

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KEY STAKEHOLDERS

Mr. Rohit Lamba
Chairman & Managing Director

- 1996 – This was the year that Mr. Rohit Lamba established Pramara, a company renowned for its comprehensive promotional capabilities.
- As the visionary leader, Mr. Lamba brings over two decades of invaluable industry experience.
- A seasoned professional, he has successfully navigated the dynamic landscape of Promotional Marketing for over 25 years.
- Known for strategic acumen, Mr. Lamba has played a pivotal role in steering the company towards sustained growth and global recognition.
- With a proven track record of leading domestic and global teams, he has cultivated strong relationships with clients, fostering trust and ensuring client satisfaction.
- Under the CEO's leadership, the company has expanded its reach, serving diverse clientele across various industries.
- A charismatic and inspiring figure, the CEO continues to guide the company towards a future marked by innovation and continued achievement.

Board of Directors

Sheetal Lamba
Whole-Time Director & CFO

Sanket Lamba
Non-Executive Director

Aditya Patel
Independent Director

Utsav S Bhavsar
Independent Director

OUR OFFERINGS

Consumer Promotions

Trade Promotions

Cross Promotions

Corporate Gifting

Loyalty & Rewards

Toy Retail

OEM

POSM

Sweepstakes

Sourcing

Extensive Catalogue Across Sectors

- FMCG
- Pharma/Healthcare
- Beauty
- Liquor
- Telecom
- Petroleum
- Paint
- Media
- Food
- Logistics
- Construction

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CUSTOMISED OEM SOLUTIONS

Custom Product Development: Tailoring products to client specifications.

Manufacturing Expertise: Utilizing advanced facilities for precision and efficiency.

Branding Flexibility: Offering white-labeling or co-branding options.

Quality Assurance: Ensuring product consistency with strict quality control.

Scalable Production: Adapting production capacity to client demand.

Value-added Services: Providing packaging, labeling, and kitting.

Regulatory Compliance: Meeting industry safety, quality, and environmental standards.

4,500+ MOULDS

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**All logos/trademarks displayed are the property of their respective owners.*

THE POWER OF LICENSING

- Increasing brand visibility and **consumer engagement through Licensed Promotions**.
- Leveraging the association with popular Licensed Properties to **attract and retain customers**.
- Generating excitement and buzz around products through **Licensed tie-ins**.

**All logos/trademarks displayed are the property of their respective owners.*

DYNAMIC PRODUCT CATEGORIES

Toys	Packaging Solutions	Consumer & Household	Facility Equipment
○ Safe, engaging plastic toys and games. ○ Licensed and original toys built to global safety standards. ○ Trend-driven, durable concepts with strong play value.	○ Bottles and containers for beverages, personal care, and household products. ○ Caps, closures, and tamper-proof packaging solutions.	○ Storage bins, organizers, and modular systems. ○ Food-grade kitchenware, utensils, and containers. ○ Cleaning tools such as buckets, brooms, and brushes.	○ Garbage bins, Recycling bins. ○ Pallets, Crates, Shelving systems. ○ Lockers and cabinets.

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DYNAMIC PRODUCT CATEGORIES

Sports & Leisure	Industrial Components	Medical & Healthcare	Eco-Friendly
○ Plastic parts for sports gear and recreational equipment. ○ Fitness accessories like water bottles and exercise tools.	○ Precision-engineered automotive parts. ○ Electrical enclosures for electronics and devices. ○ Plastic fittings, pipes, and panels for construction.	○ Secure pharmaceutical packaging	○ Biodegradable items using PLA and PHA materials. ○ Recycled plastic goods to promote sustainability. ○ Reusable containers to reduce single-use waste.

FACTORY CERTIFICATIONS & STANDARDS

FACTORY EQUIPMENT & SERVICES

- **Injection Molding** machines with robotic arms
- **Blow Molding** machines
- Multi-coloured **Pad Printing** machines
- **Ultrasonic Welding** machines
- **Flow Pack** machines
- In-house **Spray-Printing** facility
- **Clean Room Packing** facility
- In-house **Testing Laboratory**

In-House Printing Technologies:

- Laser Printing
- Pad Printing
- Screen Printing
- Heat Transfer Printing
- Spray Painting & Coating
- Hot Foil Stamping

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CLEAN ROOM ASSEMBLY

- **2 dust-free Clean rooms** equipped with air-shower curtains.
- Seating capacity: **200 per room**.

PRODUCTION OUTPUT:

250,000 - 400,000

PRODUCTS PER DAY, ACROSS CATEGORIES

FLOW WRAP, SHRINK WRAP, SEALING

50 BAND SEALER MACHINES

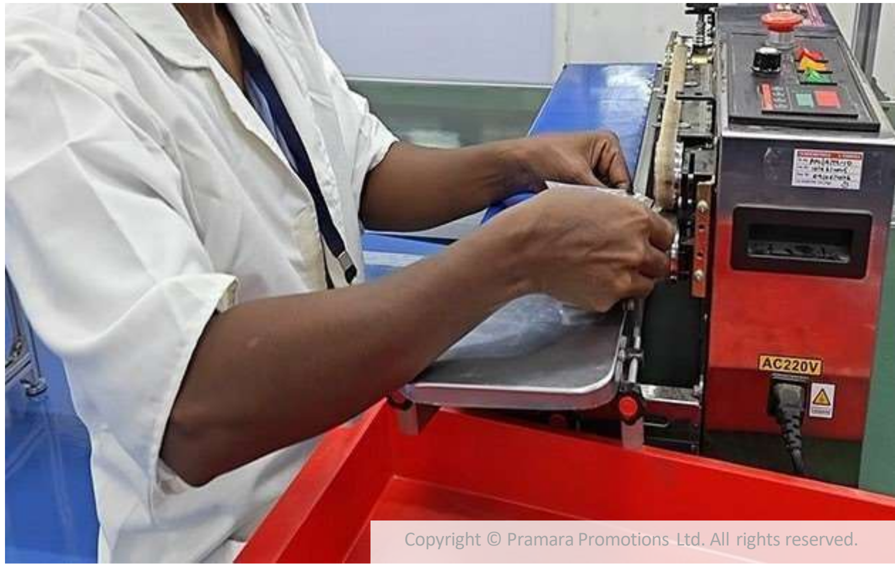
Output capacity: **300k – 500k pcs. per day**.

10 SHRINK WRAP MACHINES

Output capacity: **250k – 400k pcs. per day**.

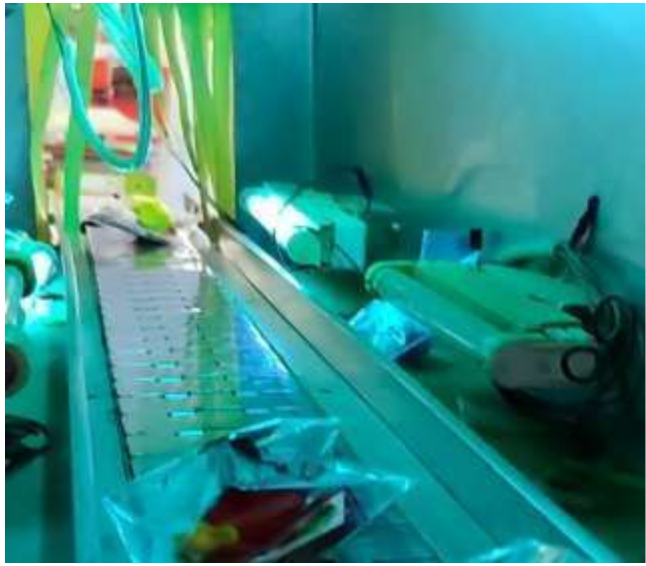
11 FLOW WRAP MACHINES

Output capacity: **350k – 550k pcs. per day**.



ULTRA-VIOLET AND METAL DETECTOR

- Ultra-Violet and metal detection systems are integrated into Pramara’s quality assurance process to **meet global safety and compliance standards**.



TESTING LAB

Advanced plastic testing to ensure **product durability**, **quality**, and **compliance** with industry standards.

- Dimensional Checks
- Aesthetic Checks
- Drop Test
- Compression Test
- Tensile Strength Test
- Barrier Property Testing
- Gas Permeability Test
- Water Vapor Transmission Rate (WVTR) Test
- Environmental Stress Cracking Tester
- Accelerated Aging Chamber

TOY TESTING EQUIPMENT

COMPLIANT WITH ASTM & EN-71

TOY STANDARDS

- Leak and Seal Integrity Testing
- Differential scanning calorimetry (DSC)
- Durometer hardness
- Flexural modulus
- Scratch resistance
- Rheology
- Thermal testing
- Thickness testing
- Friction testing

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R&D FOCUS – PLASTICS INNOVATION

Recycled Plastics: Researching and using higher percentages of recycled materials to promote sustainability.

Biodegradable Materials: Developing eco-friendly alternatives such as PLA, PBAT, and PHA for product manufacturing.

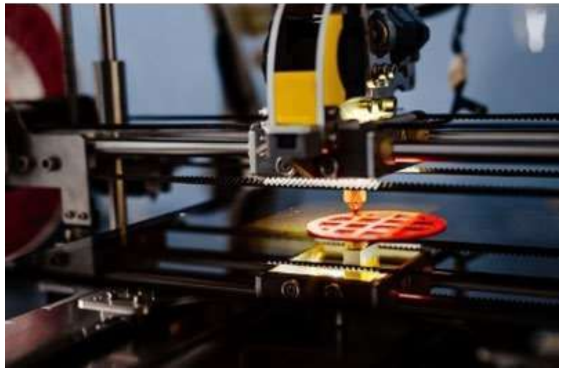
Polymer Processing Advancements: Enhancing injection molding, IBM, and EBM techniques for precision and energy efficiency.

Durability and Compliance Testing: Ensuring all products meet global standards like EN71 and ASTM for safety and reliability.

Recycling Integration: Innovating processes for closed-loop systems using post-consumer and industrial plastic waste.

Additive Masterbatch Innovations: Creating biodegradable masterbatches and additives for enhanced product functionality and sustainability.

Precision Product Prototyping: Utilizing advanced 3D prototyping for faster and more accurate design iterations.



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IN-HOUSE DESIGN & INNOVATION STRENGTH

Dedicated Creative Cell: Experienced sketch artists, graphic designers, and product designers.

Rapid Prototyping: Techniques Faster product development and reduced lead times.

Consumer-Centric Approach: Designs tailored to global trends and market needs.

Integrated with Manufacturing: Seamless transition from concept to production under one roof.

Innovation Advantage: Keeps Walmart ahead with unique, differentiated products.

Private Label Expertise: Expert in private label and seasonal products tailored to trends.

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QUALITY PROFICIENCY

- **Stringent processes** to ensure suggested ideas meet all quality compliance.
- All facilities **follow International Social Compliance Norms**.
- **Collaboration with only certified factories** to match global standards.
- **Quality personnel are stationed at manufacturingbases** to ensure products meet agreed specifications and quality standards.
- **Packaging specialists create various options** to safeguard shipments and prevent damage during transit.
- **Transit trials are carried out** to zero-in on the most suitable solution for packaging.
- **Clean Room Packing facilities to ensure that there is no contamination** in the assembling and packing process.
- **Manufacturing, printing and assembling are all done in-house** to ensure quality and consistency.

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STORAGE

Finished goods storage capacity:

10 X 40HQ CONTAINERS / 700 CBM

PRAMARA'S GLOBAL SOURCING EXPERTISE

Harnessing a worldwide network, Pramara adeptly sources anything **from raw materials to finished goods**. Our global reach extends from remote corners to bustling markets, ensuring **access to a diverse array of products**.

Extensive Supplier Network: Broad access to diverse products across industries.

Market Insight: Aligning products with market demands and trends.

Customised Solutions: Tailored sourcing for specific needs, budgets, and timelines.

Quality Assurance: Ensuring products meet and exceed industry standards.

Cost Optimisation: Reducing costs via supplier evaluation and negotiation.

Sustainability: Promoting ethical, eco-friendly sourcing practices.

Agility: Adapting swiftly to changes, risks, and opportunities.

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MARKET OPPORTUNITY

Toys Industry: **$135B (2023)**, growing to **$177B by 2030 (5.5% CAGR)**.

Promotional Products Market: **$100B (2023)**, projected to **$130B+ by 2028**.

Market shift **favoring sustainable, licensed, and experiential products**.

Source: Cognitive Market Research

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WHY INVEST IN PRAMARA PROMOTIONS?

1. **Trusted by Global Leaders:** Long-standing partnerships and repeat business with some of the world's most respected consumer brands.
2. **Strong Governance & Compliance:** Robust quality, regulatory, and ethical compliance frameworks aligned with global standards.
3. **First-Mover Advantage in Key Markets:** Established OEM supply relationships in high-growth regions like USA,Europe,Japan and SE Asia
4. **Diverse Manufacturing Capabilities:** Scalable, multi-category infrastructure supporting toys, FMCG, personal care, and more.
5. **Clear Sustainability Roadmap:** Eco-centric product innovation with defined goals and actionable timelines.
6. **Experienced Leadership:** Proven management team with deep industry expertise and strong public market credibility.

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CORPORATE INFORMATION

BOARD OF DIRECTORS

ROHIT NANDKISHORE LAMBA

(Chairman and Managing Director)

SHEETAL ROHIT LAMBA

(Whole-time Director and Chief Financial Officer)

SANKET LAMBA

(Non-Executive Director)

KESHAV RATHI

(Additional Director)

RICHA KACHHAWAHA

(Additional Director)

UTSAV SUMANTKUMAR BHAVSAR

(Independent Director)

CHIEF FINANCIAL OFFICER

SHEETAL ROHIT LAMBA

COMPANY SECRETARY

VANITA SURESH PEDNEKAR

STATUTORY AUDITORS

M/s. Satya Prakash Natani & Co.
Chartered Accountants
Office No. 505, 5th Floor Goyal Trade Center, Sona Cinema, Shantivan Complex Colony, Borivali (E) Mumbai-400066

SECRETARIAL AUDITORS

M/s. Prachi Bansal and Associates
Practising Company Secretaries
House No- 837, Sector 28, Faridabad, 121008

INTERNAL AUDITORS

M/s. A.D. Sheth & Associates
Chartered Accountants
702 & 703, B-Wing, Aaradhya Square,
Naidu Colony, Pantnagar, Ghatkopar East,
Mumbai – 400075

REGISTERED OFFICE

PRAMARA PROMOTIONS LIMITED
A 208 Boomerang Equity Business Park
CTS No 4 Etc Chandivali Farm Road
Sakinaka Andheri East, Mumbai-400072,
Maharashtra, India
CIN: L51909MH2006PLC164247
Website: www.pramara.com
Email: investor@pramara.com

REGISTRAR & SHARE TRANSFER AGENT

BIGSHARE SERVICES PRIVATE LIMITED
S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre,
Mahakali Caves Road, Andheri (East),
Mumbai, Maharashtra,400093
E-mail id: info@bigshareonline.com
Tel. No: 022- 62628200

MANUFACTURING SITE

1st Floor, Plot no 26,27,28 Sr no 185/9,10,11, Ronch Polymers Private Limited, Panchal Udyog Nagar, Bhimpore Nani Daman, Daman, Dadra and Nagar Haveli and Daman and Diu, 396210

Bankers

Axis Bank Limited
Bank of Baroda

NOTICE

NOTICE is hereby given that 20th Annual General Meeting of the Members of Pramara Promotions Limited will be held on Wednesday, September 30, 2026 at 12:30 p.m. through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM") to transact the following business the venue of the meeting shall be deemed to be the Registered Office of the Company at A-208 Boomerang Equity Bussi Park CTS No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India.

ORDINARY BUSINESS:

1. To receive, consider and adopt

   a. The Audited Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.

   b. The Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, together with the Report of the Auditors thereon.

2. To consider a director in place of Mr. Rohit Nandkishore Lamba (DIN: 01796007), who retires by rotation and being eligible, offers himself for re-appointment.

Explanation: Based on the terms of appointment, Executive Directors and Non-Executive Directors (other than Independent Directors) are subject to retirement by rotation. Mr. Rohit Nandkishore Lamba (DIN: 01796007) who has been on the Board of the Company and whose office is liable to retire at this AGM, being eligible, seeks re-appointment. Based on the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends his re-appointment.

Therefore, the shareholders are requested to consider and, if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Rohit Nandkishore Lamba (DIN: 01796007), who retires by rotation, be and is hereby re-appointed as a Director, liable to retire by rotation."

SPECIAL BUSINESS:

3. To consider and if thought fit, to approve the appointment of Ms. Richa Kachhawaha (DIN: 10702959) as an Independent Director and in this regard, to pass with or without modification(s) the following resolution as a **Special Resolution:**

"**RESOLVED THAT** in accordance with the provisions of Section 149, 150 and 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Qualifications of Directors) Rules, 2014 and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Articles of Association of the Company and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Ms. Richa Kachhawaha (DIN: 10702959) who was appointed as an Additional Director, designated as an Independent Director, pursuant to the provisions of Section 161 of the Act and has submitted a declaration that she meets the criteria of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and in respect of whom the Company has received a notice in writing from a member proposing her candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company to hold office for a first term of consecutive five years up to August 28, 2031 and she shall not be liable to retirement by rotation.

RESOLVED FURTHER THAT the Board of Directors and/or a duly constituted Committee thereof and/or the Key Managerial Personnel of the Company be and are hereby severally authorized to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds, matters and things as may be considered necessary or expedient for giving effect to this resolution, inter-alia, filings of required forms/documents with the Ministry of Corporate Affairs and Stock Exchanges and/or other authorities as may be required to give effect to this resolution."

4. To consider and if thought fit, to approve the appointment of Mr. Keshav Rathi (DIN: 07288145) as an Independent Director and in this regard, to pass with or without modification(s) the following resolution as a **Special Resolution:**

"**RESOLVED THAT** in accordance with the provisions of Section 149, 150 and 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Qualifications of Directors) Rules, 2014 and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Articles of Association of the Company and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Mr. Keshav Rathi (DIN: 07288145) who was appointed as an Additional Director, designated as an Independent Director, pursuant to the provisions of Section 161 of the Act and has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and in respect of whom the Company has received a notice in writing from a member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company to hold office for a first term of consecutive five years up to August 28, 2031 and he shall not be liable to retirement by rotation.

RESOLVED FURTHER THAT the Board of Directors and/or a duly constituted Committee thereof and/or the Key Managerial Personnel of the Company be and are hereby severally authorized to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds, matters and things as may be considered necessary or expedient for giving effect to this resolution, inter-alia, filings of required forms/documents with the Ministry of Corporate Affairs and Stock Exchanges and/or other authorities as may be required to give effect to this resolution."

Regd. Office:
Pramara Promotions Limited
CIN: L51909MH2006PLC164247
A 208 Boomerang Equity Bussi Park
CTS No 4 Etc Chandivali Farm Road
Sakinaka Andheri East, Mumbai-400072, Maharashtra, India

By Order of the Board of Directors
For Pramara Promotions Limited
Sd/-
Rohit Nandkishore Lamba
Managing Director
DIN: 01796007
Mumbai, August 29, 2026

NOTES:

1. The Government of India, Ministry of Corporate Affairs has allowed conducting Annual General Meeting through Video Conferencing (VC) or Other Audio Visual Means (OAVM) and dispended the personal presence of the members at the meeting. Accordingly, the Ministry of Corporate Affairs issued Circular No. 14/2020 dated April 08, 2020, Circular No. 17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 and Circular No. 21/2021 dated December 14, 2021 and 02/2022 dated May 05, 2022, 10/2022 dated December 28, 2022 and 09/2023 dated September 25, 2023 and 09/2024 dated September 19, 2024 and 03/2025 dated September 22, 2025 ("MCA Circulars") and Circular No. SEBI/HO/CFD/CMD1/ CIR/P/2020/79 dated May 12, 2020, and Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 and Circular No. SEBI/HO/DDHS/P/CIR/2022/0063 dated May 13, 2022, SEBI/HO/CRD/PoD-2/P/CIR/2023/4 dated January 5, 2023 and Circular No. SEBI/HO/CFD/ CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024, issued by the Securities Exchange Board of India ("SEBI Circular") prescribing the procedures and manner of conducting the Annual General Meeting through VC/OVAM. In terms of the said circulars, the 20th Annual General Meeting ("AGM") of the Members will be held through VC/OAVM. Hence, Members can attend and participate in the AGM through VC/OAVM only. The detailed procedure for participation in the meeting through VC/OAVM is as per notes of this notice and available at the Company's website: www.pramara.com

2. In line with the aforesaid MCA Circulars and SEBI Circular, the Notice of AGM along with Annual Report 2025-26 is being sent only through electronic mode to those Members whose name is recorded in the Register of Members/Register of Beneficial Owners and whose email addresses are registered with the Company/ Registrar and Share Transfer Agent ("Bigshare Services Private Limited"/"RTA") or with the respective Depository Participant(s). The physical copies of such statements and Notice of AGM will be dispatched only to those shareholders who request for the same. Members holding shares in dematerialized form are requested to contact their Depository Participant for updation of their email id.

   In terms of Regulation 36 of the SEBI Listing Regulations, a letter containing the exact weblink of the website hosting the Annual Report – 2025-26 has been sent to those Members whose e-mail addresses are not registered, at their addresses as recorded with the Company/RTA/ Depositories/Depository Participants.

   Members who are desirous of obtaining hard copy of the Annual Report should send a request to the Company's e-mail id viz investor@pramara.com clearly mentioning their Folio number/DP ID and Client ID.

   Member may note that Notice and Annual Report 2025-26 has been uploaded on the website of the Company at www.pramara.com. The Notice can also be accessed from the websites of the Stock Exchange i.e., National Stock Exchange of India Limited at www.nseindia.com and the AGM Notice is also available on the website of Bigshare Services Private Limited (agency for providing the Remote e-Voting facility) i.e. https://ivote.bigshareonline.com/landing.

3. The Explanatory Statement pursuant to Section 102 of the Act setting out material facts concerning the special business of the Notice is annexed hereto. The relevant details, pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015 ("SEBI Listing Regulations"), in respect of Directors seeking appointment/reappointment at this Annual General Meeting is annexed.

4. Since this AGM is being held through VC/OAVM pursuant to the MCA Circulars, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for this AGM. Hence, proxy form, attendance slip and route map are not annexed to this Notice. However, Institutional Investors and Corporate Members are entitled to appoint authorised representatives to attend this AGM through VC/OAVM, participate thereat, and cast their votes through e-voting.

5. The Members may join the AGM in the VC/OAVM mode fifteen minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned in this Notice.

6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

7. Members desirous of seeking information regarding Accounts of the Company are requested to send their queries to investor@pramara.com on or before Wednesday, September 23, 2026.

8. Members holding the shares in physical mode are requested to notify immediately the change of their address and bank particulars to the R &T Agent of the Company. In case shares held in dematerialized form, the information regarding change of address and bank particulars should be given to their respective Depository Participant.

9. SEBI vide its notification dated January 25, 2022, has mandated listed companies to issue securities in dematerialised form only while processing service requests, viz., issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; subdivision/ splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Further, as per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialised form with effect from April 01, 2019. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, Members are advised to dematerialise the shares held by them in physical form. Members can contact the Company or M/s. Bigshare Services Private Limited ('RTA'), for assistance in this regard.

10. In terms of Section 72 of the Companies Act, 2013, nomination facility is available to individual members holding shares in the physical form. The members who are desirous of availing this facility, may kindly write to Company's R & T Agent for nomination form by quoting their folio number.

11. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 and all other documents referred to in the Notice will be available for inspection in electronic mode.

12. The Members can join the AGM through VC/OAVM mode 15 (fifteen) minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1,000 members on first come first Served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

13 Process and manner for members opting for voting through electronic means:

i. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020, May 05, 2020 and January 13, 2021, December 14, 2021, May 05, 2022 and December 28, 2022, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Bigshare Services Private Limited as the Authorised e-voting agency for facilitating voting through electronic means. The facility of casting votes by a member using remote e-voting as well as e-voting system on the date of the AGM will be provided by Bigshare Services Private Limited.

ii. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e., Wednesday, September 23, 2026 shall be entitled to avail the facility of remote e-voting or e-voting on the date of the AGM and participating at AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, should treat this Notice as intimation only.

iii. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e., Wednesday, September 23, 2026, shall be entitled to exercise his/her vote either electronically i.e., remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned in this part.

iv. The remote e-voting will commence on Sunday, September 27, 2026 at 9.00 a.m. and will end on Tuesday, September 29, 2026 at 5.00 p.m. During this period, the members of the Company holding shares either in physical mode or in demat mode as on the Cut-off date i.e., Wednesday, September 23, 2026 may cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by Bigshare thereafter.

v. Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast the vote again.

vi. The voting rights of the members shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-off date i.e. Wednesday, September 23, 2026.

vii. The Company has appointed CS Vishal Thawani, Designated Partner of M/s. VTSN and Associates LLP, Practising Company Secretaries (Membership No. ACS: 43938; CP No: 17377), to act as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.

14. Process for those members whose email ids are not registered:

a) For members holding shares in Physical mode- please provide necessary details like Folio No., Name of shareholder by email to investor@pramara.com.

b) Members holding shares in Demat mode can get their E-mail ID and mobile number registered by contacting their respective Depository Participant.

c) Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

15. The instructions for Shareholders for Remote E-Voting are as under:

i. The voting period begins on Sunday, September 27, 2026 at 9.00 a.m. and will end on Tuesday, September 29, 2026 at 5.00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. Wednesday, September 23, 2026 may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote during the meeting.

iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020, under Regulation 44 of SEBI Listing Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iv. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email-id in their demat accounts in order to access e-Voting facility.

Step 1: Pursuant to above SEBI Circular dated December 9, 2020, login method for e-Voting and joining virtual meetings for individual shareholders holding securities in Demat mode, is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of **BIGSHARE** the e-Voting service provider and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. **BIGSHARE**, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting

	services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be redirected to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-vote (E-voting website)** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL.

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000.

Step 2: **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on **"LOGIN"** button under the **'INVESTOR LOGIN'** section to Login on E-Voting Platform.
- Please enter you **'USER ID'** (User id description is given below) and **'PASSWORD'** which is shared separately on you register email id.
    - Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID** as user id.
    - Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID** as user id.
    - Shareholders holding shares in **physical form should enter Event No + Folio Number** registered with the Company as user id.

  Note: *If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).*

- Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

  NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on **'LOGIN'** under **'INVESTOR LOGIN'** tab and then Click on **'Forgot your password?**

- Enter **"User ID"** and **"Registered email ID"** Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on 'Reset'.

  (In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on **"VOTE NOW"** option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "**IN FAVOUR**", "**NOT IN FAVOUR**" or "**ABSTAIN**" and click on "**SUBMIT VOTE**". A confirmation box will be displayed. Click "**OK**" to confirm, else "**CANCEL**" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on investor portal.

Step 3: **Custodian registration process for i-Vote E-Voting Website:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**REGISTER**" under "**CUSTODIAN LOGIN**", to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with **"User id and password will be sent via email on your registered email id"**.

__NOTE__: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**CUSTODIAN LOGIN**' tab and further Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**RESET**.

(In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under "**DOCUMENTS**" option on custodian portal.
  - Click on "**DOCUMENT TYPE**" dropdown option and select document type power of attorney (POA).
  - Click on upload document "**CHOOSE FILE**" and upload power of attorney (POA) or board resolution for respective investor and click on "**UPLOAD**".

__Note:__ The power of attorney (POA) or board resolution has to be named as the __"InvestorID.pdf"__ (Mention Demat account number as Investor ID.)

  - Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select "**VOTE FILE UPLOAD**" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "**UPLOAD**". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	**Helpdesk details**
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338

Step 4: **Procedure for joining the AGM through VC/ OAVM:**

For shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

- The Members may attend the AGM through VC/ OAVM at https://ivote.bigshareonline.com under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to attend the AGM under the dropdown option.
- For joining virtual meeting, you need to click on **"VOTE NOW"** "VC/OAVM" link placed beside of "**VIDEO CONFERENCE LINK"** option.
- Members attending the AGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

The instructions for Members for e-voting on the day of the AGM are as under:-

- The Members can join the AGM in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

- Only those members/shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

- Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

Helpdesk for queries regarding virtual meeting:

In case shareholders/ investor have any queries regarding virtual meeting, you may refer the Frequently Asked Questions ('FAQs') available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338.

Contact Details:

Company:	**Pramara Promotions Limited** A 208 Boomerang Equity Bussi Park CTS No 4 Etc Chandivali Farm Road Sakinaka Andheri East, St, Mumbai-400072, Maharashtra, India Email: investor@pramara.com Website: www.pramara.com
Registrar and Transfer Agent	**Bigshare Services Pvt. Ltd** S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai-400093 Maharashtra Email: ipo@bigshareonline.com Tel.: 022- 62628200 Website: www.bigshareonline.com
e-Voting Agency	**Bigshare Services Pvt. Ltd** E-mail ID: ivote@bigshareonline.com Phone: 1800 22 54 22, 022-62638338
Scrutinizer	**PCS Vishal Thawani (on behalf of VTSN & Associates LLP)** Membership No: 43938; COP: 17377 18th Floor, 1803, Yash Anant, Opp. Old RBI Bank, Ashram Road, Navrangpura, Ahmedabad, Gujarat, India, 380009 Email: vishal@pcsvta.com

Regd. Office:
Pramara Promotions Limited
CIN: L51909MH2006PLC164247
A 208 Boomerang Equity Bussi Park
CTS No 4 Etc Chandivali Farm Road
Sakinaka Andheri East, St, Mumbai-
400072, Maharashtra, India

By Order of the Board of Directors
For Pramara Promotions Limited
Sd/-
Rohit Nandkishore Lamba
Managing Director
DIN: 01796007
Mumbai, August 29, 2026

ANNEXURE TO NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND/ OR REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

ITEM NO: 03

Based on recommendation of Nomination and Remuneration Committee, the Board of Directors at their meeting held on August 29, 2026 appointed Ms. Richa Kachhawaha (DIN: 10702959) as an Additional Director and also as an Independent Director, for a first term of five years w.e.f August 29, 2026, subject to approval of the members.

Further, in terms of the amended Regulation 17(1C) of the SEBI Listing Regulations, effective from January 01, 2022, a listed entity shall ensure that the approval of shareholders for appointment of a person on the Board of Directors has to be taken either at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Therefore, a resolution for the appointment of Ms. Kachhawaha has been proposed for the necessary approval of the Members of the Company.

The Company has received a Notice under Section 160 of the Act from a member proposing candidature of Ms. Kachhawaha for the office of Directors of the Company. She has given a declaration to the Board that she meets the criteria of independence as provided under Section149(6) of the Act and Regulation 16(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). In the opinion of the Board, she fulfils the conditions specified in the Act read with rules made thereunder for appointment as an Independent Director and she is independent of the management. Ms. Kachhawaha is not disqualified from being appointed as Director in terms of Section 164 of the Act. The terms and conditions for appointment of Ms. Kachhawaha as an Independent Director of the Company shall be open for inspection by the members at the Registered Office of the Company during normal business hours on any working day.

Brief resume and other details of Ms. Richa Kachhawaha are provided in annexure to the Notice pursuant to the provision of SEBI Listing Regulations and Secretarial Standard on General Meetings ("SS-2"), issued by the Institute of Company Secretaries of India.

The Board recommends passing of the Special Resolutions as set out in Item No 3 of this Notice, for approval by the Members of the Company.

None of the Director(s) and Key Managerial Personnel of the Company or their respective relatives, except Ms. Richa Kachhawaha, to whom the resolution relates, are concerned or interested in the Resolution mentioned at Item No. 3 of the Notice.

ITEM NO: 04

Based on recommendation of Nomination and Remuneration Committee, the Board of Directors at their meeting held on August 29, 2026 appointed Mr. Keshav Rathi (DIN: 07288145) as an Additional Director and also as an Independent Director, for a first term of five years w.e.f August 29, 2026, subject to approval of the members.

Further, in terms of the amended Regulation 17(1C) of the SEBI Listing Regulations, effective from January 01, 2022, a listed entity shall ensure that the approval of shareholders for appointment of a person on the Board of Directors has to be taken either at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Therefore, a resolution for the appointment of Mr. Rathi has been proposed for the necessary approval of the Members of the Company.

The Company has received a Notice under Section 160 of the Act from a member proposing candidature of Mr. Rathi for the office of Directors of the Company. he has given a declaration to the Board that he meets the criteria of independence as provided under Section149(6) of the Act and Regulation 16(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). In the opinion of the Board, he fulfils the conditions specified in the Act read with rules made thereunder for appointment as an Independent Director and he is independent of the management. Mr. Rathi is not disqualified from being appointed as Director in terms of Section 164 of the Act. The terms and conditions for appointment of Mr. Rathi as an Independent Director of the Company shall be open for inspection by the members at the Registered Office of the Company during normal business hours on any working day.

Brief resume and other details of Mr. Keshav Rathi are provided in annexure to the Notice pursuant to the provision of SEBI Listing Regulations and Secretarial Standard on General Meetings ("SS-2"), issued by the Institute of Company Secretaries of India.

The Board recommends passing of the Special Resolutions as set out in Item No 4 of this Notice, for approval by the Members of the Company.

None of the Director(s) and Key Managerial Personnel of the Company or their respective relatives, except Mr. Keshav Rathi, to whom the resolution relates, are concerned or interested in the Resolution mentioned at Item No. 4 of the Notice.

Regd. Office:
Pramara Promotions Limited
CIN: L51909MH2006PLC164247
A 208 Boomerang Equity Bussi Park
CTS No 4 Etc Chandivali Farm Road
Sakinaka Andheri East, St, Mumbai-
400072, Maharashtra, India

By Order of the Board of Directors
For Pramara Promotions Limited
Sd/-
Rohit Nandkishore Lamba
Managing Director
DIN: 01796007
Mumbai, August 29, 2026

ANNEXURE TO NOTICE

DISCLOSURE ON APPOINTMENT/RE-APPOINTMENT OF DIRECTOR PURSUANT TO REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD 2 ON GENERAL MEETINGS:

Sr No	Particulars	Details		
1	Name	Mr. Rohit Lamba	Ms. Richa Kachhawaha	Mr. Keshav Rathi
2	DIN	01796007	10702959	07288145
3	Date of Birth	August 31, 1972	August 07, 1994	June 29, 1991
4	Age	54 Years	32 Years	35 Years
5	Qualification	He holds a bachelor's degree in commerce from the University of Bombay.	LLB, B.com and Company Secretary	B.com, LLB, MBA and Company Secretary
6	Brief Resume /Experience	Mr. Rohit Lamba, a visionary leader with over 25 years of deep expertise in the Promotional Marketing industry. From the beginning, he has shaped the company with a clear strategic focus, strong industry insight, and an unwavering commitment to delivering value. His ability to anticipate market trends and adapt to evolving business landscapes has positioned Pramara as a trusted partner for brands across the globe. As a seasoned professional, Mr. Lamba has successfully led domestic and international teams, built long-term client relationships, and driven the company toward sustained growth and global recognition. Under his leadership, Pramara has expanded its capabilities, strengthened its global presence, and continues to move confidently toward a future driven by innovation, scale, and	Ms. Richa Kachhawaha is a Company Secretary with professional experience in the areas of corporate governance, legal compliance and corporate secretarial matters. she has been involved in ensuring compliance with applicable corporate laws and regulatory requirements and in supporting organizations in maintaining appropriate standards of corporate governance. she has experience in implementing corporate governance practices and ensuring regulatory compliance for effective and orderly corporate functioning. Her professional exposure includes facilitating effective Board procedures, supporting compliance-related processes and promoting ethical standards in corporate operations. She has a sound understanding of Company Law and possesses competencies	Mr. Keshav Rathi is a Fellow Member of the Institute of Company Secretaries of India (ICSI) and a qualified Company Secretary, LL.B. and M.B.A., with nine years of experience in Company Secretarial practice. He has extensive experience in corporate secretarial, legal and compliance matters, including company incorporation, ROC and XBRL filings, e-forms, statutory records, Board processes, appointment and resignation of Directors, Key Managerial Personnel and Auditors, Company Law, Internal Audit and Secretarial Audit. He has completed 15 months of training with UMA Polymers Ltd. and stock exchange training with Suresh Rathi Securities Pvt. Ltd. He also has around 12 years of teaching experience in B.Com. and Company Secretary courses at Executive and Professional levels and has delivered lectures in various ICSI training

		excellence. His forward-looking approach ensures that Pramara remains competitive in a rapidly evolving market, while his leadership philosophy fosters a culture of collaboration, creativity, and continuous improvement.	in process improvement, communication and corporate compliance. Ms. Kachhawaha holds a Bachelor of Commerce (B.Com.) degree and a Bachelor of Laws (LL.B.) degree. Her professional objective is to contribute towards effective corporate governance, transparent stakeholder communication and compliance-oriented corporate management.	programmes, including MSOP, PEGP and EDP.
7	Remuneration last drawn as Director	Rs. 36.00 (in lakhs)	Not Applicable	Not Applicable
8	Remuneration proposed to be paid	As per resolution passed by the members of the Company in EGM held on March 27, 2023	The company will pay only sitting fees for attending Board and Committee Meetings.	The company will pay only sitting fees for attending Board and Committee Meetings.
9	Date of first appointment on the Board	September 01, 2006	August 29, 2026	August 29, 2026
10	Relationship with other Directors /KMPs	Mr. Rohit Lamba is spouse of Ms. Sheetal Lamba and Brother of Mr. Sanket Lamba	None	None
11	No. of meetings of the Board of Director attended during the year (FY 2025-26)	13 (Thirteen) of 13 (Thirteen) 100%	Not Applicable	Not Applicable
12	Directorships in other Companies as on date of notice	Pramara Finance Solutions Private Limited- Director Pramara Nippon Toycraft Private Limited- Director	Galaxy Agrico Exports Limited-Director	R & B Infra Project Limited- Director
13	Membership/ Chairmanship of Committees of other Boards*	Nil	Galaxy Agrico Exports Limited Audit Committee – Member Nomination and Remuneration Committee – Member Stakeholders Relationship Committee – Member	R & B Infra Project Limited Nomination and Remuneration Committee – Chairperson Stakeholders Relationship Committee – Chairperson CSR Committee – Member

14	No. of Shares held (as on date of this Notice)	40,37,325 – Equity Shares	Nil	Nil
15	Names of listed entities, in which he/she also holds the directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years#	Nil	Nil	Nil
16	Information as required pursuant to BSE circular ref no. LIST/COMP/14 /2018-19.	Mr. Rohit Lamba is not debarred from holding the office of director pursuant to any SEBI order or any other authority.	Ms. Richa Kachhawaha is not debarred from holding the office of director pursuant to any SEBI order or any other authority.	Mr. Keshav Rathi is not debarred from holding the office of director pursuant to any SEBI order or any other authority.

 # three years has been considered as on the date of appointment.

*** Membership/Chairmanship of Audit Committee and Stakeholders Relationship Committee of other Company is considered**

DIRECTORS' REPORT

Dear Shareholders,

Your directors are pleased to present the 20th Annual Report together with the Audited Financial Statements and Auditors' Report thereon for the year ended March 31, 2026.

1. FINANCIAL HIGHLIGHTS

(Rs. In lakhs)

	Consolidated		Standalone	
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Revenue From operations	11,245.65	8,642.08	11,058.87	7,656.49
Other Income	384.25	116.65	361.77	115.71
Total Income	**11,629.91**	**8,758.73**	**11,420.64**	**7,772.21**
Total Expenditure other than Financial Costs and Depreciation	9556.86	8,494.44	9381.16	7,482.43
Total Expenses	**10,411.53**	**8,066.52**	**10,233.34**	**7,122.86**
Profit / (Loss) for the year before Exceptional Items and Tax	**1,218.37**	**692.22**	**1,187.30**	**649.35**
Add / (Less) Exceptional Items / Share of Profit of JV	2.07	0.13	-	-
Profit before Extraordinary items and Tax	**1,220.45**	**692.34**	**1,187.30**	**649.35**
Extraordinary Items	-	-	-	-
Profit before Tax	**1,220.45**	**692.34**	**1,187.30**	**649.35**
Tax Expense:	-	-	-	-
Current Tax	200.00	100.00	200.00	100.00
Deferred Tax	7.66	2.00	7.66	2.00
Profit for the year	**1,003.55**	**590.35**	**970.40**	**547.35**

Notes:

Save and except as disclosed elsewhere in the Annual Report 2025–26, there have been no material changes or commitments affecting the financial position of the Company that have occurred between the close of the Financial Year ended March 31, 2026 and the date of this Board's Report.

2. PERFORMANCE HIGHLIGHTS

Your Company has delivered yet another year of consistent and profitable growth. During the year, your company has earned total income of Rs. 11,420.64 Lakhs (Previous year Rs. 7,772.21 Lakhs) Your Company continues to operate only in one segment i.e., Manufacturing of plastic products and supply of promotional products. further there is no change in the nature of Business of the Company. After all the financial adjustments, the company has earned a net profit after tax of 970.40 Lakhs.

In accordance with Section 136 of the Companies Act, 2013, the audited financial statements and every other document referred therein are available on website of the Company i.e. www.pramara.com. These documents are also available for inspection during working hours at the registered office of your Company.

Any member interested in obtaining such document may write to the Company Secretary and the same shall be furnished on request.

3. CONSOLIDATED FINANCIAL STATEMENTS

In accordance with the provisions of Companies Act, 2013, Regulation 33 of the Listing Regulations, and applicable Accounting Standards, the Audited Consolidated Financial Statements of the Company for the FY 2025-26, together with the Auditors' Report, form part of this Annual Report.

4. CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in the nature of business of the Company during the financial year under review. The overall business profile and operational focus of the Company remain unchanged from the previous financial year.

5. DIVIDEND

In view of the planned business growth, your directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2026.

6. TRANSFER TO RESERVES:

Your Company proposes to transfer the amount of profit i.e. ₹ 970.40 Lakhs to the Reserve and Surplus Account.

7. DETAILS OF THE ASSOCIATES/JOINT VENTURE/SUBSIDIARIES COMPANIES

As on March 31, 2026, your Company has two wholly owned subsidiary, namely, Pramara Promotions Pvt Ltd-Hongkong and Pramara – NA INC and a subsidiary company namely Pramara Nippon Toycraft Private Limited and an Associate Enterprises with 40% stake namely Essel Plast Pack.

During the year, the Board of Directors reviewed the performance of the subsidiaries. Pursuant to the provisions of Section 129, 134 and 136 of the Act read with rules made thereunder and Regulation 33 of the SEBI Listing Regulations, your Company has prepared consolidated financial statements of the Company and a separate statement containing the salient features of financial statement of subsidiaries, joint ventures and associates in Form AOC-1, which forms part of this Annual Report.

The annual financial statements and related detailed information of the subsidiary companies shall be made available to the shareholders of the holding and subsidiary companies seeking such information on all working days during business hours. The financial statements of the subsidiary companies shall also be kept for inspection by any shareholders during working hours at your Company's registered office and that of the respective subsidiary companies concerned. In accordance with Section 136 of the Act, the audited financial statements, including consolidated financial statements and related information of your Company and audited accounts of each of its subsidiaries, are available on website of your Company.

The Company has formulated policy for determining "Material Subsidiaries". The said policy can be accessed at https://www.pramara.com/Policies as on March 31, 2026, your Company did not have any Material Subsidiary.

Pursuant to Section 134 of the Act read with rules made thereunder, the details of developments at the level of subsidiaries and joint ventures of your Company are covered in the Management Discussion and Analysis Report, which forms part of this Annual Report.

8. AUTHORISED SHARE CAPITAL AND PAID-UP SHARE CAPITAL

During the year under review your company has made the following changes in the capital structure of the Company:

1. Increased the Authorised Share Capital of the Company from Rs. 12,50,00,000/- (Rupees Twelve Crore Fifty Lakh) divided into 1,25,00,000 (Rupees One Crore Twenty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each to 15,00,00,000/- (Rupees Fifteen Crore) divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each by creation of 25,00,000 (Twenty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each ranking pari passu with the existing Equity Shares of the Company pursuant to the Ordinary Resolution passed at the Extra-Ordinary General Meeting of the Company held on July 17, 2025.

2. The Company allotted 4,38,056 and 1,61,944 Equity Shares of face value of ₹10/- (Rupees Ten only) each at an issue price of ₹123.50/- per Equity Share (including a premium of ₹113.50/- per Equity Share), fully paid-up, upon receipt of the balance 75% of the issue price, i.e. ₹92.625/- per warrant, aggregating to ₹5,55,75,000/-, from the respective warrant holders, consequent upon exercise of their right to convert the warrants into Equity Shares on June 26, 2025 and July 02, 2025, respectively.

3. The Company allotted 2,95,000 Fully Convertible Warrants at an issue price of ₹169/- per warrant upon receipt of ₹42.25/- per warrant, being 25% of the issue price, aggregating to ₹1,24,63,750/-, as warrant subscription money from the respective allottees on August 26, 2025.

4. The Company allotted 23,73,000 Equity Shares of face value of ₹10/- each at an issue price of ₹169/- per Equity Share, including a premium of ₹159/- per Equity Share, pursuant to the preferential issue on August 26, 2025.

Subsequent to the closure of the financial year, at the Extra-Ordinary General Meeting of the Company held on May 21, 2026, the members had approved the increase in the Authorised Share Capital of the Company from ₹15,00,00,000/- (Rupees Fifteen Crore only), divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of ₹10/- (Rupees Ten only) each, to ₹19,20,00,000/- (Rupees Nineteen Crore Twenty Lakh only), divided into 1,92,00,000 (One Crore Ninety-Two Lakh) Equity Shares of ₹10/- (Rupees Ten only) each, by creation of an additional 42,00,000 (Forty-Two Lakh) Equity Shares of ₹10/-

(Rupees Ten only) each, ranking pari passu in all respects with the existing Equity Shares of the Company.

The aforesaid increase in the Authorised Share Capital was proposed in connection with the proposed preferential issue of Equity Shares and Fully Convertible Warrants. Subsequently, the Company decided to withdraw the proposed preferential issue and accordingly the aforesaid resolution for increase in the Authorised Share Capital was also inhibited. No effect was given to the proposed increase in the Authorised Share Capital and, accordingly, the Authorised Share Capital of the Company continues to remain at ₹15,00,00,000/- (Rupees Fifteen Crore only), divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of ₹10/- (Rupees Ten only) each.

Consequently, the Authorized Share Capital of the Company as on the date stood at Rs. 15,00,00,000/- (Rupees Fifteen Crore) divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and the Subscribed and Paid-up Share Capital of the Company stood at Rs. 13,94,41,680/- (Rupees Thirteen Crore Ninety-Four Lakh Forty-One Thousand Six Hundred Eighty) divided in to 1,39,44,168 (One Crore Thirty-Nine Lakh Forty-Four Thousand One Hundred Sixty-Eight) equity shares of Rs. 10/- each.

9. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Management Discussion and Analysis Report prepared pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part this Directors' Report.

10. CORPORATE GOVERNANCE:

Corporate Governance Report prepared pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of this Directors' Report.

11. SECRETARIAL STANDARDS:

During the year under review, your Company has complied with the applicable provisions of Secretarial Standard-1 and Secretarial Standard-2 issued by the Institute of Company Secretaries of India.

12. VIGIL MECHANISM:

Your Company promotes ethical behavior in all its business activities and has put in place a mechanism for reporting illegal or unethical behavior. The Company has a Vigil mechanism and Whistle blower policy under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. Employees may also report to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee. Whistle blower policy of the Company has been uploaded on the website of the Company and can be accessed at https://www.pramara.com/Policies.

13. CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION.

Pursuant the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Company has adopted (1) "Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information" ("Fair Disclosure Code") incorporating a policy for determination of "Legitimate Purposes" as per Regulation 8 and Schedule A to the said regulations and (2) "Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons" as per Regulation 9 and Schedule B to the said regulations.

14. DEPOSITS

Your Company has not accepted any amount as Public Deposits within the meaning of provisions of Chapter V – Acceptance of Deposits by Companies of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

15. INSURANCE:

Your Company has taken appropriate insurance for all assets against foreseeable perils.

16. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENT

The particulars of Investments, Guarantees, Securities etc. made by the Company during the financial year under review, which are covered under the provisions of Section 186 of the Act, are disclosed in the relevant Notes to the Financial Statements for the Financial Year ended March 31, 2026.

All such transactions have been undertaken in compliance with the applicable statutory provisions, and within the limits approved by the Board and/or Shareholders of the Company.

17. MERGERS AND ACQUISITIONS

During the financial year under review, the Company did not undertake any mergers, amalgamations, acquisitions, takeovers, or restructuring transactions. There were no strategic investments resulting in acquisition of control, business transfers, or consolidation of entities.

18.CORPORATE SOCIAL RESPONSIBILITY (CSR) INITIATIVES

In accordance with the provisions of Section 135 of the Companies Act, 2013 and the rules made thereunder, your Company has constituted Corporate Social Responsibility Committee of Directors. The role of the Committee is to formulate an annual action plan in pursuance of the CSR policy and review CSR activities of the Company periodically and recommend to the Board the amount of expenditure to be spent on CSR annually. CSR policy of the Company, inter alia, provides for CSR vision of the Company including proposed CSR activities and its implementation, monitoring and reporting framework.

Projects approved by the board are disclosed on the website of the company.

During the year under review, your Company has spent ₹9.25 Lacs i.e., approximately 2% of average net profit of last three financial years on CSR activities as per applicable statutory provisions.

Annual Report on CSR activities carried out by the Company during FY 2025-2026 is enclosed as **Annexure-A** to this report.

19. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and based on the information and explanations received from the Company, confirm that:

a) in the preparation of the annual financial statements, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

a) The directors have selected such accounting policies and applied consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;

b) The directors have taken proper and sufficient care towards the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

c) The directors have prepared the annual accounts on a going concern basis;

d) The directors have laid down internal financial controls, which are adequate and operating effectively;

e) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

20. AUDITORS:

Statutory Auditor:

In accordance with the provisions of section 139 of the Companies Act, 2013 and the rules made thereunder M/s Satya Prakash Natani & Co. Chartered Accountants Firm Registration No. 115438W the Statutory Auditors of the company were appointed on September 30, 2022 to hold office for the tenure of 5 years from the conclusion 16th AGM till the conclusion of 21st AGM of the company. The Auditors have further confirmed that they are not disqualified from continuing as Auditors of your Company.

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer

Cost Auditors:

The Company was not required to maintain cost records as specified under Section 148(1) of the Companies Act, 2013, and hence, no cost auditors have been appointed

Secretarial Audit:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of SEBI Listing Regulations, M/s. Prachi Bansal and Associates, Practicing Company Secretary has been appointed as a Secretarial Auditor to undertake the Secretarial Audit of your Company for the term of five consecutive financial years from FY 2025-26 till FY 2029-30.

M/s. Prachi Bansal and Associates has confirmed that they are not disqualified to be appointed as a Secretarial Auditor and is eligible to hold office as Secretarial Auditor of your Company.

The Secretarial Audit Report for FY 2025-26 is enclosed as **Annexure–B** to this report. The remarks mentioned in the Auditors' Report are self-explanatory.

Internal Auditors:

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014, M/s. A.D Sheth & Associates Chartered Accountants (FRN: 134274W) was appointed by the Board of Directors to conduct internal audit of the Company for the financial year 2025-2026.

Frauds Reported by Auditors

During the year under review, the Statutory Auditors of the Company have not reported any instance of fraud committed in the Company by its officers or employees under Section 143(12) of the Act.

The Company maintains internal control systems, well-defined policies and procedures, and an effective internal audit mechanism to safeguard its assets and ensure the accuracy and reliability of its financial records. The absence of any reported fraud during the year indicates Company's effective internal controls, adherence to good governance and reflects the strength of the Company's governance framework, internal controls, and commitment to ethical business practices.

21. RISK MANAGEMENT AND INTERNAL CONTROL SYSTEM

Your Company has an Internal Financial Control System commensurate with the size, scale and complexity of its operations. Your Company has adopted proper system of Internal Control and Risk Management to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and that the transactions are authorized, recorded and reported quickly.

The effectiveness of internal controls is reviewed through the internal audit process. Reports of internal auditors are reviewed by Audit Committee of the Company from time to time and desired actions are initiated to strengthen the control and effectiveness of the system.

22. SIGNIFICANT AND MATERIAL ORDERS:

There are no significant and material orders passed by any regulator or court or tribunal impacting the going concern status and your Company's operations in future.

23. BOARD EVALUATION:

As per the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the formal annual evaluation was carried out for the Board's own performance, its Committees & Individual Directors.

The performance of the committees was evaluated by the Board after seeking inputs from the committee members based on the criteria such as the composition of committees, effectiveness of committee meetings, etc. The Board and the Nomination and Remuneration Committee ("NRC") reviewed the performance of the Individual

Directors on the basis of criteria such as the contribution of the Individual Director to the Board and Committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, Code of conduct etc. In addition, the Chairman was also evaluated on the key aspect of his role.

In a separate meeting of Independent Directors, performance of non-independent Directors, performance of the board as a whole and performance of the Chairman was evaluated. The same was discussed in the Board meeting that followed the meeting of the Independent Directors, at which the performance of the Board, its committees and Individual Directors was also discussed. Performance evaluation of Independent Director's was done by the entire Board, excluding the Independent Directors being evaluated.

24. RELATED PARTY TRANSACTIONS:

Pursuant to the provisions of Section 188 of Companies Act, 2013. All the related party transactions entered into during the financial year under review were in ordinary course of business and on an arm's length basis. The Company has entered into transaction with related party which along with the transaction of reimbursement of expense crossed the materiality threshold, Accordingly, the disclosure of particulars of contracts or arrangements with related parties in Form AOC-2, as prescribed under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, is annexed to this Board's Report.

All Related Party Transactions are placed before the Audit Committee and the Board for approval. Prior omnibus approval of the Audit Committee is obtained for the transactions which are of a foreseen and repetitive nature. The transactions entered into pursuant to the omnibus approval so granted are placed before the Audit Committee and the Board of Directors for their review and approval on a quarterly basis.

The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website www.pramara.com the details of related party transactions are also disclosed in the notes forming part of the standalone and consolidated financial statements.

25. MEETINGS OF THE BOARD:

The Board met 13 (Thirteen) times during the financial year 2025-26. Details of meetings are given in the Corporate Governance Report annexed herewith and forms part of this report. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

26. BOARD OF DIRECTORS

Pursuant to Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Rohit Lamba (DIN: 01796007), Managing Director of the Company is liable to retire by rotation at the ensuing Annual General Meeting ("AGM") and being eligible, has offered himself for re-appointment.

Based on the recommendation of the Nomination and Remuneration Committee ("NRC"), the Board of Directors recommends the re-appointment of Mr. Rohit Lamba as a Director of the Company for the approval of the Members.

During the year under review following changes took place in the Composition of the Board of Directors:

- Mr. Dalpat Chand Mehta (DIN: 10131490), Independent Director of the Company has resigned from directorship of the Company w.e.f June 16, 2025 due to personal reasons and pre occupations. The Board placed on record its sincere appreciation for the valuable contributions, guidance, and services rendered by him during his tenure as an Independent Director of the Company.

- Mr. Aditya Vikrambhai Patel (DIN: 09121052), was appointed by the Board of Directors as an Additional Director (Independent) under section 161 of the Companies Act, 2013 w.e.f June 16, 2025 and was subsequently regularised as an Independent Director in the Extra Ordinary General Meeting held on July 17, 2025.

Subsequent to the close of the financial year, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on August 29, 2026 appointed Ms. Richa Kachhawaha and Mr. Keshav Rathi as an Additional Director (Non-Executive, Independent) of the Company, subject to the approval of the Members at the ensuing General Meeting.

Further Mr. Aditya Vikrambhai Patel, Independent Director of the Company of the company has resigned from directorship of the Company w.e.f August 29, 2026 due to personal and professional engagements. The Board placed on record its sincere appreciation for the valuable contributions, guidance, and services rendered by him during his tenure as an Independent Director of the Company.

The requisite particulars of the Director seeking appointment/ re-appointment, as required under the Companies Act, 2013, Secretarial Standard-2 on General Meetings and Regulation 36 of the SEBI Listing Regulations, are set out in the Notice convening Annual General Meeting.

Independent Director Declaration:

Your Company has received necessary declaration from each independent director under section 149(7) of the Companies Act, 2013 that they meet the criteria of independence laid down in section 149(6) of the Companies Act, 2013. The Independent Directors of the Company have confirmed that they have enrolled themselves in the Independent Directors' Databank maintained with the Indian Institute of Corporate Affairs ('IICA') in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment & Qualification of Directors) Rules, 2014.

Declaration for non-disqualification

All the directors of the Company have confirmed that they are not disqualified from being appointed as directors in terms of Section 164 of the Companies Act, 2013.

27. POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS

The Board of Directors has, on the recommendation of the Nomination and Remuneration Committee, framed a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their remuneration. Salient features of Nomination and Remuneration Policy have been disclosed in Corporate Governance Report.

The same is available on the Website of the company at www.pramara.com

28. ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on March 31, 2026 is available on the Company's website at www.pramara.com.

29. DISCLOSURE UNDER REGULATION 32 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

The details of utilisation of proceeds of initial public offer including deviation or variation, if any for the financial year under review, is given herein below:

(Amount in Rs.)

Particulars of Issue	Shares Issued	Amount Raised	Amount Utilised	Total unutilized amount
Preferential Issue	23,73,000 Equity Shares at a price of Rs. 169/- per share including a premium of Rs. 159/- per share and 2,95,000 equity warrants i.e. Fully Convertible Warrants at a price of Rs 169/-per Warrant,	41,35,00,750	40,75,00,750	60,00,000
Conversion of Warrants allotted pursuant to Preferential Issue	6,00,000 equity shares at a price of Rs. 123.50/- per equity share pursuant to conversion of warrants	5,55,75,000	5,55,75,000	-

The statement of utilization of Preferential Issue has been reviewed by the Audit Committee and the Board of Directors periodically and submitted to the stock exchange in the format as prescribed under regulation 32.

There is no deviation or variation in the use of proceeds of the issue from the objects stated in the Notice

30. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

In compliance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act") and the rules framed thereunder, the Company has constituted an Internal Complaints Committee ("ICC") at its workplaces. The ICC is entrusted with the responsibility of receiving, investigating, and redressing complaints pertaining to sexual harassment of women at the workplace in a fair, impartial, and time-bound manner.

The Company is committed to providing a safe, secure, and inclusive working environment free from harassment and discrimination. It has adopted a Policy on

Prevention of Sexual Harassment of Women at Workplace, which outlines the procedures for reporting complaints, conducting inquiries, and ensuring protection against victimization or retaliation. Regular awareness initiatives are also undertaken to sensitize employees about their rights and responsibilities under the Act.

The Policy on Prevention of Sexual Harassment of Women at Workplace is available on the Company's website at www.pramara.com.

During the financial year under review, no complaints were received by the Internal Complaints Committee (ICC) under the provisions of the POSH Act. Further, no incidents of sexual harassment were reported at any of the Company's workplaces during the year.

31. COMPLIANCE UNDER THE MATERNITY BENEFIT ACT, 1961:

The Company has complied with the applicable provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the benefits as prescribed under the Act. The Company remains committed to supporting working mothers and promoting a gender-inclusive workplace.

32. SIGNIFICANT OR MATERIAL ORDERS PASSED BY THE AUTHORITY

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status of the Company and its future operations.

33. PARTICULARS OF EMPLOYEES:

A statement containing the names and other particulars of employees in accordance with the provisions of section 197(12) of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as **Annexure-C** to this report.

The information required under Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, forms part of this Annual Report.

Having regard to the provisions of Section 134 and Section 136 of the Companies Act, 2013, the Reports and Accounts are being sent to the Members excluding such information. However, the said information is available for inspection by the Members at the Registered Office of the Company during business hours on working days of the Company up to the date of ensuing AGM. Any shareholder interested in obtaining a copy of such statement may write to the Company Secretary at the Registered Office of the Company or e-mail to investor@pramara.com.

34. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

As required under Section 134 (3) (m) of the Act read with Rule 8 of The Companies (Accounts) Rules, 2014 as amended from time to time, particulars relating to conservation of Energy, R & D, Technology absorption and Foreign Exchange earnings/ outgo are annexed to this Report as **Annexure-D**.

35. ENVIRONMENT, HEALTH AND SAFETY

Environment

As a responsible corporate citizen and a Manufacturer of plastic products and supply of promotional products, environmental protection, safety, and sustainable business practices remain paramount priorities for the Company. the Company is committed to complying with all applicable environmental laws, regulations, and pollution control norms and continuously endeavors to adopt responsible and environmentally conscious practices across its operations.

The Company continuously undertakes initiatives to optimize its manufacturing processes, improve resource efficiency, minimize waste generation, and promote sustainable practices. These initiatives are aimed at strengthening operational safety, reducing environmental impact, and fostering long-term, sustainable value creation for all stakeholders.

Health and Safety

Health and safety remain a priority for Company's manufacturing operations. Your Company operates under Process Safety Management systems, supported by regular HAZOP studies, risk assessments, and compliance audits to mitigate operational risks. Regular training programs and emergency response drills promote a strong safety culture and preparedness across the site. Through governance and continuous improvement, your Company remain committed to the goal of zero harm and safe, responsible operations.

36. INDUSTRIAL RELATIONS

During the year under review, the Company continued to maintain cordial and harmonious industrial relations across all its units and establishments. The relationship between the Management, workmen, and staff remained positive, constructive, and built on mutual trust and respect. Open communication channels, employee engagement initiatives, and a collaborative work culture contributed to maintaining a stable and productive work environment throughout the year.

37. DETAILS OF NODAL OFFICER

In accordance with Rule 7(2A) of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the detail of the Nodal Officer of the Company, for the purpose of coordination with Investor Education and Protection Fund (IEPF) Authority is as under:

Name: Ms. Vanita Suresh Pednekar
Designation: Company Secretary and Compliance Officer
Email Id: investor@pramara.com
Contact No: 022 6198 3000

38. OTHER DISCLOSURES AND INFORMATION

Secretarial Standards

During the year under review, the Company is in Compliance with the Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2).

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Act.

Annual Listing Fee

The Company shares are listed on Emerge Platform of NSE Limited and listing fees was paid to the Stock Exchange.

No One Time Settlement

There was no instance of one-time settlement with any Bank or Financial Institution.

39. ACKNOWLEDGMENTS:

Your Company has maintained healthy, cordial and harmonious industrial relations at all levels. The enthusiasm and unstinted efforts of the employees have enabled your Company to remain at the forefront of the industry. Your directors place on records their sincere appreciation for significant contributions made by the employees through their dedication, hard work and commitment towards the success and growth of your Company. Your directors take this opportunity to place on record their sense of gratitude to the Banks, Financial Institutions, Central and State Government departments, their Local Authorities and other agencies working with the Company for their guidance and support.

For Pramara Promotions Limited

Sd/-
Rohit Nandkishore Lamba
Managing Director
DIN: 01796007

Sd/-
Sheetal Rohit Lamba
Whole Time Director & CFO
DIN: 01796017

Date: August 29, 2026
Place: Mumbai

Annexure A to Director's Report
REPORT ON CORPORATE SOCIAL RESPONSIBILITY

[Pursuant to Section 134(3)(o) of the Companies Act, 2013 and Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1) A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs:

Corporate Social Responsibility (CSR) reflects the Company's commitment to fostering inclusive growth and creating value for society. The Company endeavours to empower communities by supporting initiatives in the areas of education, healthcare, and skill development, with a view to building a sustainable and equitable future.

Guided by this philosophy, the Company has formulated a comprehensive CSR Policy to undertake structured and development initiatives. The focus areas under the Policy include skill enhancement and livelihood generation, environmental sustainability, women empowerment, promotion of gender equality, preventive healthcare, sanitation, and advancement of education, among other socially relevant programs. Through these initiatives, the Company aims to contribute meaningfully to the socio-economic development of the communities in which it operates.

The Company's CSR Policy embodies its philosophy of discharging its responsibility as a socially responsible corporate citizen and provides the framework for undertaking socially beneficial programmes and initiatives for the welfare and sustainable development of the community at large. The Company endeavours to undertake its CSR activities in a structured and meaningful manner, in accordance with the provisions of the Companies Act, 2013, read with Schedule VII thereto and the rules framed thereunder.

Through its CSR initiatives, the Company remains committed to contributing towards building a healthier, more inclusive and equitable society and creating a sustainable positive impact on the lives of those in need.

The Company's CSR policy is available on web link: https://pramara.com/investors/

2) The Composition of CSR Committee:

The Company's CSR Committee comprises Three Directors and one of them are Independent Director and is chaired by a Managing Director. The composition of the Committee is set out below:

a) Mr. Rohit Lamba - Chairman

b) Ms. Sheetal Lamba - Member

c) Mr. Utsav Sumantkumar Bhavsar – Member

3) Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: https://pramara.com/investors/

4) **Provide the executive summary along with web-links of Impact assessment of CSR projects carried out in pursuance of Sub-rule (3) of Rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable:**

Not Applicable during the year under review

5) A. **Average net profit of the company as per section 135(5):** Rs. 456.21 Lacs

B. **Two percent of average net profit of the company as per section 135 (5):** Rs. 9.12 Lacs

C. **Surplus arising out of the CSR projects or programmes or activities of the previous financial years:** Nil.

D. **Amount required to be set off for the financial year, if any:** Nil

E. **Total CSR obligation for the financial year 2025-26 ((b)+ (c)- (d)):**

Rs. 9.12 Lacs

6) **(a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):** Rs. 9.25 Lacs

(b) Amount spent in Administrative Overheads: Nil

(c) Amount spent on Impact Assessment, if applicable: Nil

(d) Total amount spent for the Financial Year [(a)+ (b)+ (c)]: Rs. Rs. 9.25 Lacs

(e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year (in Rs.)	Amount unspent (Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
9,25,000	N.A.		N.A.		

(f) Excess amount for set-off, if any -

Sr. No.	Particulars	Amount
(i)	Two percentage of average net profit of the company as per section 135(5)	9,12,410
(ii)	Total amount spent for the Financial Year	9,25,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	12,590
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

7) **A. Details of Unspent CSR amount for the preceding three financial years:**

Sr. No	Preceding Financial Year(s)	Amount transferred to unspent CSR Account under Section 135(6) (in Rs.)	Balance Amount in Unspent CSR Account under Section 135(6) (in Rs.)	Amount spent in the Financial Year (in Rs.)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to Section 135(5), if any	Amount remaining to be spent in succeeding Financial Years (in Rs.)	Deficiency, if any
1	FY-1	Not Applicable					
2	FY-2						
3	FY-3						

8) **Whether any capital asset have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:**

◯ **Yes** ◯ √ **No**

If yes, enter the number of capital assets created/ acquired:

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

SI. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/Authority/ beneficiary of the registered owner
-	-	-	-	-	-
			CSR Registration Number, if applicable	Name	Registered address
			-	-	-

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/Gram panchayat are to be specified and also the area of the immovable property as well as boundaries).

9) **Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5):** Not Applicable

Sd/-
Rohit Lamba
Managing Director &
Chairman of CSR Committee
DIN: 01796007

Sd/-
Utsav Sumantkumar Bhavsar
Independent Director & Member of
CSR Committee
DIN: 10121169

Date: August 29, 2026
Place: Mumbai

Annexure B to Director's Report

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Personnel) Rules, 2014]

To,
The Members,
Pramara Promotions Limited
CIN: L51909MH2006PLC164247
A 208 Boomerang Equity Bussi Park
CTS No 4 Etc Chandivali Farm Road
Sakinaka Andheri East,
Mumbai-400072, India

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Pramara Promotions Limited** (hereinafter called "the **Company**") (**CIN:** L51909MH2006PLC164247). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliance and expressing my opinion thereon.

Based on my verification of books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorised representatives in the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, generally complied with the statutory provisions listed here under and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;

ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;

d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable to the Company during the Audit Period)

e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable to the Company during the Audit Period);

f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not Applicable as the Company is not registered as Registrar to Issue and Share Transfer Agent during the financial year under review).

g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not Applicable to the Company during the Audit Period);

h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. (Not Applicable to the Company during the Audit Period);

vi. As informed and represented by the Management, there are no laws specifically applicable to the industry in which the Company operates, other than the general laws applicable to the Company.

I have also examined compliance with the applicable clauses of the following:

a) Secretarial Standards issued by The Institute of Company Secretaries of India.

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the audit period, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards mentioned above, except for certain e-forms filed with additional fees and the matter relating to Regulation 167(6) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, in respect of which an administrative warning was issued by SEBI.

I further report that, during the audit period:

a. The Board of Directors of the Company is duly constituted with proper balance of, Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the audit period were carried out in compliance with the provisions of the Companies Act, 2013 and Listing Regulations.

b. Adequate notice was given to all Directors to schedule the Board Meetings. The agenda and detailed notes on agenda were sent at least seven days in advance, except where meetings were convened at shorter notice in accordance with the applicable provisions, if any. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meetings and for meaningful participation at the meetings.

c. All decisions at the meetings of the Board of Directors and Committees thereof were carried out unanimously, as recorded in the minutes of the respective meetings of the Board of Directors or Committees thereof, as the case may be.

d. During the year under review, the Company entered into transactions for purchase of goods and reimbursement of expenses with Green Leaf Solution ("GLS"), a related party. Based on the information and explanations provided by the Management and the audited financial statements, the Company has represented that, after considering the reimbursement income forming part of turnover, the aggregate value of such transactions did not exceed the applicable materiality threshold prescribed under Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, I have relied upon the audited financial statements, the Auditor's Report and the information and explanations provided by the Management, including the accounting treatment of such reimbursement reflected therein.

e. During the year under review, the Company incurred Corporate Social Responsibility (**CSR**) expenditure of **₹9.20 lakh**, out of which **₹5.15 lakh** was incurred through an implementing agency. However, the utilisation certificate in respect of the said expenditure incurred through the implementing agency was not made available to me for verification.

f. There are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that, during the period under review:

a. The Company had increased its Authorised Share Capital from Rs. 12,50,00,000/- (Rupees Twelve Crore Fifty Lakh) divided into 1,25,00,000 (One Crore Twenty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) to Rs. 15,00,00,000/- (Rupees Fifteen Crore) divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and consequential Alteration in the Capital Clause of Memorandum of Association.

b. The Company had allotted 23,73,000 equity shares of face value Rs. 10/- each at an issue price of Rs. 169/- each, including a premium of Rs. 159/- each to the allottees.

c. The Company had allotted 2,95,000 Fully Convertible Equity Warrants at an issue price of Rs. 169/- each, upon receipt of an amount aggregating to Rs. 1,24,63,750/- at a rate of Rs. 42.25 (being 25% of the issue price per warrant) as warrant subscription price to the allottees.

For, **Prachi Bansal & Associates**

Sd/-
Prachi Bansal
Proprietor
M. No. A43355; **CP No.** 23670
Peer Review No.
UDIN: A043355H001289402

Date: August 29, 2026
Place: Faridabad

"ANNEXURE-A"

My report of even date is to be read along with this letter:

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on our audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events.

5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures and compliances done are on test basis.

6. The secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

7. I have relied on Management Representation Letter provided by the Company before issuing this Report to the Company.

For, **Prachi Bansal & Associates**

Sd/-
Prachi Bansal
Proprietor
M. No. A43355; **CP No.** 23670
UDIN: A043355H001289402
Date: August 29, 2026
Place: Faridabad

Annexure C to Director's Report
PARTICULARS OF EMPLOYEES
(Pursuant to rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014.

1. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the Financial Year 2025-26, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-26.

Sr No	Name of Directors/KMP	% increase/ decrease in remuneration in FY 25-26	Ratio of remuneration of each Director to median of remuneration of employees for FY 25-26
1	**Mr. Rohit Nandkishore Lamba** Chairman & Managing Director	0%	7.45
2	**Mrs. Sheetal Rohit Lamba** Whole-Time Director & Chief Financial Officer	0%	4.97
3	**Mr. Sanket Lamba** Non-executive Director	NA	NA
4	**Mr. Dalpat Chand Mehta**[1] Independent Director	NA	NA
5	**Mr. Utsav Sumantkumar Bhavsar** Independent Director	NA	NA
6	**Mr. Aditya Patel**[2] Independent Director	NA	NA
7	**Ms. Vanita Suresh Pednekar** Company Secretary	0%	0.62

1 Resigned w.e.f. June 16, 2025

2 Appointed w.e.f. June 16, 2025

Note: Mr. Sanket Lamba and all the Independent Directors are not being paid any remuneration.

2. In the Financial Year, there was increase of 42.08% in the median remuneration of employees.

3. There were 121 permanent employees on the role of Company as on March 31, 2026.

4. There was increase of 48.24% in average percentage in the salaries of employees other than the managerial personnel in the last financial year i.e., 2025-26, whereas there was no change in average percentage in the managerial remuneration for the same financial year. The criteria for remuneration of managerial personnel are based on the remuneration policy as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors and as per industry benchmarks.

5. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy of the Company.

Annexure D to Director's Report

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information as required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is set out hereunder.

A. CONSERVATION OF ENERGY

(i) The steps taken or impact on conservation of energy:

Energy conservation continues to be the key focus area of your Company. The Company is making continuous effort for energy conservation. Effective measures have been taken to monitor consumption of energy during the process of manufacture. Continuous monitoring and awareness amongst employees have helped to avoid wastage of energy. The Company has continued taking following steps for conservation of energy during FY 2025-26:

- Replacing all the conventional lights with new LED lights to save electricity and environment.

- Celebration of Energy conservation day and affixing of posters throughout the premises for awareness of energy conservation

(ii) Steps taken by the Company for utilizing alternate sources of energy:

We use Integrate automation wherever possible to enhance manufacturing efficiency. Automated systems can include robotics, barcode scanners, and automated picking systems. By reducing manual handling and automating repetitive tasks, which can increase throughput, reduce errors, and minimize the time spent on each process.

(iii) Capital Investments on energy conservation equipment:

Your Company is not highly power intensive industry and power is the basic requirement of manufacturing process. In order to reduce the cost of energy, your company is exploring alternate options. Reduction in cost of energy will lead to reduction in cost of production. Your Company has not made any major capital investment on energy conservation equipment's during the year 2025-26 however, your Company has planned for investing into more efficient manufacturing equipment and optimizing the existing process to reduce the time-cycle of manufacturing to save energy, time and money.

B. TECHNOLOGY ABSORPTION

(i) Efforts made towards technology absorption:

- Automate business processes to reduce manual work and faster response.
- Strengthen security posture to rebuild trust with customers.
- We maintain a culture of security awareness throughout the organization.

(ii) The benefits derived like product improvement, cost reduction, product development or import substitution:

With integrated manufacturing facilities, in-house research, product design development and laboratory testing facilities, we are able to manage the entire value chain from the sourcing of raw materials to the manufacturing, assembling, packing and delivery of the finished products to our customers. This enables us to operate effectively and manage our costs more efficiently.

(iii) Information regarding imported technology:

The Company has not imported any technology during the year under review.

(iv) The expenditure incurred on research and development:

- Your Company believes that R&D is critical in maintaining competitive edge. R&D team of your company comprises of product designers who are professionally qualified and experienced members. R&D team also supports production department, quality assurance department and regulatory affair department to standardize, control the critical process parameters to meet the highest standards of quality.

- Your Company has invested an amount of Rs. 1.27 lacs on the Research & Development

C. FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars of earning and expenditure in foreign exchange during the year are given as follows:

(Rs. in lacs)

Particulars	2025-26	2024-25
EARNINGS & OUTGO		
a. Foreign Exchange inward	550.73	597.57
b. Foreign Exchange outgo	211.45	647.55

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis.: **NIL**

2. Details of contracts or arrangements or transactions at arm's length basis.

Sr. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	**Green Leaf Solution ("GLS")** – Sole proprietorship concern of Mrs. Sheetal Rohit Lamba, Whole-time Director and CFO of the Company.
b)	Nature of contracts /arrangements/transaction	Purchase of Goods/Reimbursement of Expenses
c)	Duration of the contracts/arrangements/transaction	Financial Year 2025-26
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	The transactions comprised purchase of goods in the ordinary course of business and reimbursement of expenses incurred on behalf of the Company, on an arm's length basis and on terms mutually agreed between the parties. The aggregate value of the transactions during the financial year was Rs. 1568.61 (in lakhs)
e)	Date of approval by the Board	March 28, 2025
f)	Amount paid as advances, if any	Not Applicable

For and behalf of Board of Directors of
Pramara Promotions Limited

Sd/-	**Sd/-**
Rohit Lamba	**Sheetal Lamba**
Managing Director	**Whole-time Director and CFO**
DIN: 01796007	**DIN:** 01796017

Date: May 26, 2026
Place: Mumbai

Annexure to Director's Report
MANAGEMENT DISCUSSION AND ANALYSIS REPORT

For the financial year ended 31 March 2026

1. COMPANY OVERVIEW

Pramara Promotions Limited is an integrated manufacturer and solutions provider in the toys and promotional products industry. Founded in 1996, the Company has close to three decades of experience in ideation, product development and large-scale manufacturing for multinational corporations across the FMCG, quick-service restaurant, pharmaceutical, personal care, telecom and retail sectors.

The Company's equity shares are listed on the SME platform of the National Stock Exchange of India Limited (NSE Emerge). Manufacturing and support operations are located at Silvassa, Daman and Valsad.

Pramara is among a small number of Indian companies operating an end-to-end capability spanning product design and mould development, injection moulding, cleanroom assembly, in-house testing to EN71 and ASTM standards, pad and UV printing, and global logistics management. The Company holds ISO 9001:2015, GMP, Sedex 4-Pillar, BIS and CTPAT certifications, and has cleared the supplier audit and compliance requirements of a number of global consumer brands.

The business is organised across multiple revenue verticals covering exports, domestic retail and licensed intellectual property, business-to-business promotional supply, and newly incubated ventures. This diversification is deliberate: it reduces dependence on any single customer, geography or product category.

2. INDUSTRY STRUCTURE AND DEVELOPMENTS

2.1 Global toys and promotional products industry

Global toy sales reached approximately USD 123 billion in calendar year 2025, an increase of about 8% over the prior year and the strongest growth recorded since 2021, according to Circana's 2026 Global Toy Report published with The Toy Association. The five-year compound annual growth rate for the category is in the region of 4%.

Several structural themes are shaping the industry:

- Licensed and entertainment-linked products continue to account for a substantial share of global toy purchases, with demand driven by film, gaming and streaming intellectual property.
- The "kidult" segment — collectors and buyers aged eighteen and above — has become one of the fastest-growing parts of the market, particularly in collectible figures, trading cards and adult games.
- Global brand owners continue to diversify sourcing away from a single-country manufacturing base, with India and South-East Asia the principal beneficiaries.
- Sustainability has moved from a marketing proposition to an operating requirement, with tighter packaging, plastics and chemical rules in the European Union and elsewhere.
- Demand for educational and STEM-oriented products continues to grow ahead of the wider category.

2.2 Indian industry

India's domestic toy market was valued in the region of USD 2.1 billion in 2025 and is projected by industry sources to approach USD 5 billion by 2034. More significant for the Company than domestic consumption, however, is India's emergence as an export manufacturing base.

Indian toy exports reached approximately USD 186 million in FY2025-26 and now reach 153 countries. Toy imports have declined by roughly 71% since 2019. Over fifty toy manufacturing clusters have been established nationally, with nearly 21,000 micro, small and medium enterprises engaged in the sector, many of them undertaking contract manufacturing for Indian and international brands. Government policy — including mandatory BIS quality control orders, increased basic customs duty on imported toys, cluster development and production-linked incentives — has materially strengthened the domestic manufacturing ecosystem.

The Company operates at the intersection of the toy industry and the consumer engagement and promotional products industry, bridging brand-led promotional requirements with retail-ready manufacturing capability.

2.3 Global trade and tariff environment

The trade environment for Indian exporters to the United States has been unusually volatile during the year under review and remains fluid as at the date of this report. In broad terms:

- Tariffs on a wide range of Indian-origin goods peaked at approximately 50% with effect from late August 2025.
- Following a bilateral framework announced in early February 2026, the additional punitive duty was withdrawn and the reciprocal rate reduced to 18%. Plastics and rubber were among the product categories specified.
- A ruling of the United States Supreme Court in February 2026 struck down the reciprocal tariff mechanism, following which a lower duty was applied under alternative statutory authority.
- A further additional duty was introduced with effect from 24 July 2026 covering a majority of Indian exports by value, with India placed in a more favourable tier than several competing supplier nations.

The Company's assessment is that, notwithstanding the volatility, India retains a meaningful and durable tariff advantage over China in the United States market, and now enjoys terms comparable to or better than Vietnam, Bangladesh, Thailand and Indonesia. This differential is the principal driver of the sourcing enquiries the Company continues to receive from United States retailers and brand owners. Management monitors the position continuously and notes that further change is possible.

3. OPPORTUNITIES AND THREATS

3.1 Opportunities

- Sustained relocation of global toy and promotional product sourcing away from China, in which India's tariff position and manufacturing cost base make it a credible alternative.
- Growth in licensed character merchandise and collectible figurines, an area in which the Company has established tooling, decoration and compliance capability.
- Expansion of the Company's retail and branded presence in India, converting contract manufacturing capability into higher-margin own-brand revenue.
- Access to the Japanese market and to Japanese intellectual property through the Company's joint venture arrangement, creating a two-way channel for both export supply and inbound licensed product.

- Government policy support through Make in India, production-linked incentives, cluster infrastructure and expanded BIS testing facilities.
- Growth of organised retail, e-commerce and private label channels in India.
- Increasing preference among large customers for suppliers able to offer design, tooling, manufacture, testing and logistics as a single integrated service.

3.2 Threats

- Volatility in polymer and other raw material prices, discussed in detail in Section 8.
- Continuing uncertainty in United States trade and tariff policy, and the possibility of adverse change at short notice.
- Established competition from Chinese and Vietnamese manufacturers with greater scale and longer-standing customer relationships.
- Rising cost of compliance with product safety, environmental, social and governance requirements across export markets.
- Concentration of revenue in a limited number of large customers, and the extended approval and audit timelines associated with onboarding new multinational accounts.
- Foreign exchange volatility affecting export realisation and imported input costs.

4. SEGMENT-WISE AND PRODUCT-WISE PERFORMANCE

Set out below the revenue and, where applicable, results for each reportable segment or principal product group for FY2025-26 with comparatives for FY2024-25, together with a brief commentary on the performance of each:

Segment / product group	FY2025-26 (Rs. lacs)	FY2024-25 (Rs. lacs)	Change (%)	Commentary
Exports	550.73	597.57	-7.84%	The decline was primarily attributable to a lower volume of export orders executed during the year as compared to the previous year.
Domestic — promotional / B2B	10,508.14	7,058.93	+48.86%	Outstanding performance driven by aggressive corporate client acquisitions and expansion in domestic brand partnerships, successfully absorbing excess manufacturing capacity
Total	11,058.87	7,656.49	+44.44%	Strong 44.44% growth in total revenue, demonstrating that explosive domestic B2B expansion completely insulated the company's top line from external geopolitical and tariff pressures.

5. OPERATIONAL REVIEW — DEVELOPMENTS DURING THE YEAR

5.1 Manufacturing capacity

The Company has progressed a significant expansion of its in-house injection moulding capacity, moving work previously placed with external moulding vendors onto its own machines. This addresses one of the principal constraints identified in prior periods, namely the working capital and quality-control implications of dependence on third-party moulders, and is expected to improve gross margin, shorten lead times and strengthen control over quality and tooling.

The Company has also secured additional manufacturing premises at Valsad, Gujarat, intended to house expanded moulding, cleanroom and assembly capability. Together with the continuing upgrade of the Daman facility, this provides the physical capacity required to service the increased volumes anticipated from the Company's international customer base.

5.2 Licensed and international programmes

The Company continued to execute licensed character programmes for global brand owners, including work under Disney and Marvel licences for international quick-service restaurant customers. Programmes of this type require approved tooling, controlled decoration processes and full compliance testing, and represent the higher-value end of the Company's manufacturing capability.

The Company has also advanced commercial discussions with Japanese principals in the toys and character merchandise sector, and continued to develop its United States account base in the promotional products channel.

5.3 New ventures

The Company has continued to develop new revenue streams adjacent to its core manufacturing business, including a licensed capsule vending network and the development of a domestic retail toy brand. These initiatives are intended to convert the Company's manufacturing and licensing capability into recurring, higher-margin and more directly consumer-facing revenue.

6. BUSINESS STRATEGY AND FUTURE PLANS

The Company's strategy is to strengthen and scale its existing manufacturing operations while building a larger international footprint and a growing own-brand presence. The principal elements are set out below.

6.1 Strengthening existing manufacturing

- Expansion of the Daman facility with additional cleanrooms, higher-capacity moulding lines and increased automation.
- Bringing injection moulding in-house at scale, reducing reliance on external vendors and the associated working capital cycle.
- Continued investment in in-house testing, tooling and decoration capability.

6.2 New large-scale manufacturing capacity

- Development of expanded manufacturing capacity in India, incorporating additional production lines, flexible assembly cells and enhanced testing facilities, to service anticipated international volumes and to provide supply chain resilience.

6.3 International footprint

- United States: Pramara NA INC is operational and supports engagement with large retailers and promotional products distributors in the North American market.
- Hong Kong: continues to operate as a sourcing and coordination hub.
- Japan: through the Company's joint venture, Pramara Nippon Toycraft Pvt Ltd, the Company is positioned to supply the Japanese toys and figurines market and, in due course, to supply Japanese retail groups both domestically and for their

international markets. The joint venture additionally creates a route to bring Japanese character and anime intellectual property into the Indian retail market, where interest in this category continues to grow. The arrangement is therefore intended to operate as a two-way bridge rather than a one-directional export channel.

6.4 Exports and warehousing

- Continued development of the United States and European customer base alongside growth in India.
- Planned establishment of a dedicated warehousing facility in the United States to hold local inventory and offer door-delivery service, a capability valued by United States customers and one that materially improves the Company's competitive position against domestic suppliers in that market.

6.5 Product and brand development

- Development of the Company's own retail brand for toys and figurines, addressing both domestic and export markets.
- Launch of a figurine range spanning Indian mythology, superhero and licensed character themes.
- Expansion of the eco-friendly materials portfolio across plastics, paper and packaging.

6.6 Aggregator and digital solutions

- Expansion of the Company's aggregator activity in home building materials.
- Scaling of loyalty and rewards programmes delivered through proprietary digital platforms.
- Broadening of e-commerce channels, including private label arrangements with major marketplaces.

7. FINANCIAL PERFORMANCE AND OPERATIONAL PERFORMANCE

Set out the Company's financial performance for FY2025-26 with comparatives, and explain the relationship between financial results and operational performance during the year.

Particulars	FY2025-26 (Rs. lacs)	FY2024-25 (Rs. lacs)	Change (%)
Revenue from operations	11,058.87	7,656.49	+44.44%
Other income	361.77	115.71	+212.65%
Total income	11,420.64	7,772.21	+46.94%
EBITDA	1,677.71	1,206.48	+39.06%
Finance costs	727.42	566.11	+28.49%
Depreciation and amortisation	124.76	106.73	+16.89%

Particulars	FY2025-26 (Rs. lacs)	FY2024-25 (Rs. lacs)	Change (%)
Profit before tax	1,187.30	649.35	+82.84%
Profit after tax	970.40	547.35	+77.29%
Earnings per share	6.96	4.99	+39.48%

8. KEY FINANCIAL RATIOS

Ratio	FY2025-26	FY2024-25	Change (%)	Explanation (mandatory if change is 25% or more)
Debtors Turnover Ratio	1.95	2.47	-21.19%	-
Inventory Turnover Ratio	3.61	1.98	+83.02%	Significant improvement in operational efficiency. Inventory is clearing out much faster, reducing holding costs and boosting business liquidity.
Interest Coverage Ratio	2.80	2.34	+20.04%	-
Current Ratio	7.35	4.22	+74.22%	Massive expansion in short-term buffer. A sharp accumulation of current assets relative to liabilities suggests an exceptionally strong, possibly over-liquid safety cushion
Debt Equity Ratio	0.34	0.54	-37.04%	Stronger balance sheet deleveraging. The business successfully lowered its reliance on borrowed funds, heavily reducing its long-term financial risk.
Operating Profit Margin (%)	14.04%	14.36%	-2.23%	-
Net Profit Margin (%)	8.50%	7.04%	+20.65%	-
Return on Net Worth (%)	8.10%	8.67%	-6.57%	-

9. RISKS, CONCERNS AND MITIGATION

The Board has identified the following as the principal risks to the Company's business, together with the measures taken to mitigate them.

9.1 Raw material price volatility

The Company's principal inputs are polymers, including polypropylene, ABS, polystyrene and masterbatch, the prices of which are linked to crude oil and naphtha. During the year under review these markets were materially disrupted. Escalation of conflict in West Asia and constrained transit through the Strait of Hormuz tightened regional petrochemical supply, with Brent crude trading above USD 100 per barrel during parts of the period. Polypropylene prices in India rose sharply during the first quarter of calendar 2026, and styrene, the principal feedstock for ABS, recorded a very substantial increase in the Indian market over the same period. Indian producers announced successive upward revisions through the first half of calendar 2026.

India's higher dependence on imported polymer relative to certain other Asian markets has amplified the impact of these disruptions domestically. This represents the single most immediate risk to the Company's gross margin.

Mitigation: the Company seeks to negotiate price adjustment or pass-through mechanisms with customers on longer-running programmes, manages raw material procurement and inventory cover actively, and is increasing in-house moulding capacity which improves conversion efficiency and reduces the vendor margin element of input cost.

9.2 Trade policy and tariff risk

A significant proportion of the Company's growth strategy is directed at the United States market, where tariff policy has changed repeatedly and at short notice during the period. While the current position is favourable to India relative to competing supplier nations, further change is possible and could affect the competitiveness of the Company's exports.

Mitigation: the Company is diversifying its export base across the United States, Europe and Japan; the planned United States warehousing facility reduces the Company's exposure to shipment-level timing risk; and the domestic retail and aggregator businesses provide revenue that is not dependent on export tariff conditions.

9.3 Customer concentration and onboarding cycles

A material proportion of revenue is derived from a limited number of large multinational customers. Onboarding new accounts of this type requires extended approval, audit and qualification cycles, during which costs are incurred ahead of revenue.

Mitigation: the Company maintains a deliberately diversified structure across multiple revenue verticals and continues to broaden its customer base across geographies and channels, including through its own retail brand where the Company controls the route to market.

9.4 Working capital

The Company's working capital cycle has historically been extended, particularly where external vendors are engaged in the production chain and where large programme orders require inventory build ahead of despatch.

Mitigation: bringing moulding capacity in-house shortens the production chain and reduces vendor advances; the Company continues to focus on receivables management and on negotiating improved commercial terms on large programmes.

9.5 Foreign exchange

The Company earns a growing proportion of revenue in foreign currency while incurring a substantial part of its costs in Indian Rupees, and imports certain inputs and capital equipment. Movements in exchange rates therefore affect both realisation and cost.

9.6 Regulatory and compliance

The Company's products are subject to mandatory safety standards in every market it serves, including BIS requirements in India, EN71 in Europe and ASTM F963 in the United States, alongside evolving environmental and packaging regulation. Non-compliance would carry both financial and reputational consequences.

Mitigation: the Company maintains in-house testing capability, holds the certifications referred to in Section 1, and undergoes regular third-party and customer audits.

9.7 Execution risk on expansion

The Company is undertaking significant capital expenditure and capacity expansion concurrently with entry into new markets and new business lines. Delay in commissioning, cost overrun, or slower than anticipated ramp-up of utilisation would affect returns on that investment.

Mitigation: expansion is phased and linked to identified customer demand, and progress is monitored by the Board against defined milestones.

10. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company maintains internal control systems designed to be commensurate with the nature, size and complexity of its operations. These systems are intended to provide reasonable assurance regarding the safeguarding of assets, the prevention and detection of fraud and error, the accuracy and completeness of accounting records, the reliability of financial reporting, and compliance with applicable laws and regulations.

Standard operating procedures are established across procurement, production, quality assurance, despatch and finance. Authority limits and approval matrices govern the incurring of expenditure and the commitment of the Company. Transactions are recorded in the Company's enterprise systems and reconciled periodically.

The internal audit function reviews the adequacy and effectiveness of these controls. Internal audit observations, together with management responses and remedial action taken, are placed before the Audit Committee, which reviews them and monitors implementation. The Audit Committee also reviews this Management Discussion and Analysis Report, the Company's financial condition and results of operations, and the adequacy of the internal control systems, in accordance with Schedule II, Part C of the SEBI (LODR) Regulations, 2015.

11. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company regards its workforce as central to its ability to deliver quality and to meet the compliance standards demanded by its customers. During the year the Company continued to strengthen its manufacturing, quality and operations teams in line with the expansion of capacity described in Section 5, including additions at senior operational level.

The Company invests in training in product safety, quality systems, workplace safety and standard operating procedures, and maintains the social compliance standards required under Sedex and customer-specific audit programmes. Industrial relations remained cordial throughout the year under review.

12. OUTLOOK

The Company approaches the coming year with expanded manufacturing capacity, a broader international footprint and a more diversified revenue base than at any previous point in its history. The structural shift in global sourcing towards India, reinforced by India's current tariff position relative to competing supplier nations, continues to generate enquiry volume from international retailers and brand owners.

Three developments are expected to shape performance in the near term: the commissioning and ramp-up of expanded in-house moulding capacity, which should improve margin and reduce lead times; the establishment of United States warehousing, which addresses a specific service requirement of North American customers; and the progression of the Japanese joint venture, which offers both an export channel and access to licensed intellectual property for the Indian market.

Against this, the Board is mindful that input cost volatility is currently elevated and that trade policy remains subject to change. The Company's response is to maintain diversification across geographies, customers and product categories, to pursue pricing mechanisms that share input cost risk with customers on longer programmes, and to phase capital expenditure against identified demand.

The Company's continued investment in research and development, compliance capability and digital solutions reflects its objective of delivering quality, innovation and long-term value to customers and shareholders alike.

Cautionary Statement

This Management Discussion and Analysis Report contains forward-looking statements that involve risks and uncertainties. Words such as “will”, “shall”, “anticipate”, “believe”, “estimate”, “intend”, “expect” and other similar expressions, as they relate to the Company or its business, are intended to identify such forward-looking statements. These statements are based on the Company’s current expectations, assumptions and beliefs concerning future developments and are subject to various risks and uncertainties.

Actual results, performance or achievements could differ materially from those expressed or implied in such forward-looking statements due to various factors, including changes in economic and business conditions, raw material prices and availability, trade policies, tariffs and duties, foreign exchange fluctuations, changes in applicable laws and regulations, customer approvals, competition and the successful and timely implementation of the Company’s business and expansion plans.

The Company undertakes no obligation to publicly update, revise or otherwise modify any forward-looking statements, whether as a result of new information, future events or otherwise, except as may be required under applicable laws and regulations. Accordingly, readers are cautioned not to place undue reliance on such forward-looking statements, which speak only as of the date of this Report.

CORPORATE GOVERNANCE REPORT

1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

Your Company believes in adopting the best corporate governance practices, based on the following principles in order to maintain transparency, accountability and ethics:

- Recognition of the respective roles and responsibilities of the management;
- Independent verification and assured integrity of financial reporting;
- Protection of Shareholders' right and priority for investor relations; and
- Timely and accurate disclosure on all material matters concerning operations and performance of your Company.

Although the Company is listed on the SME Platform of the National Stock Exchange of India Limited (NSE Emerge), the provisions relating to Corporate Governance specified under Regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are not applicable to the Company, as it is listed on the SME Exchange. Nevertheless, the Company recognises the importance of sound corporate governance practices and has voluntarily adopted and followed several of the principles and practices of corporate governance to the extent considered appropriate, with a view to ensuring transparency, accountability, ethical conduct and effective oversight in the management of its affairs. The Company remains committed to maintaining high standards of corporate governance and continuously strengthening its governance framework in the best interests of its stakeholders.

2. BOARD OF DIRECTORS

The Board, being the trustee of the Company, responsible for the establishment of cultural, ethical and accountable growth of the Company, is constituted with a high level of integrated, knowledgeable and committed professionals. The Board provides strategic guidance and independent views to the Company's senior management while discharging its fiduciary responsibilities. The Board also provides direction and exercises appropriate control to ensure that the Company is managed in a manner that fulfils stakeholder's aspirations and societal expectations.

Composition of the Board

The Company's Board of Directors comprises of 5 Directors as on Financial Year ended March 31, 2026 out of which 1 is Promoter cum Managing Director, 1 is Promoter cum Whole Time Director and Chief Financial Officer, 1 is Non-Executive, Non-Independent Director and 2 are Independent Directors. The Chairman of the Company is Managing Director.

The Independent Directors have included their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment & Qualification of Directors) Rules, 2014.

Mr. Rohit Lamba and Mrs. Sheetal Lamba are related to each other as Husband and Wife, Mr. Rohit Lamba is Brother of Mr. Sanket Lamba and Mr. Sanket Lamba and Mrs. Sheetal Lamba are related to each other as Brother-in-law and Sister-in-law.

The Composition of Board of Directors as on 31st March, 2026 is as follows:

Name of Director	Category	Total No. of Other Directorship *	Details of Committees#		Directorship in other Listed Companies
			Chairman	Member	
Mr. Rohit Lamba	Managing Director	-	-	-	-
Mrs. Sheetal Lamba	Whole Time Director	-	-	-	-
Mr. Sanket Lamba	Non-Executive Director	-	-	-	-
Mr. Utsav Sumantkumar Bhavsar	Independent Director	2	3	4	1
Mr. Aditya Vikrambhai Patel[1]	Independent Director	6	6	9	5

[1] Mr. Aditya Vikrambhai Patel was appointed as an Additional Director of the Company on June 16, 2025 and was regularised as an Independent Director on July 17, 2025.

*Excludes Private Limited Companies, Foreign Companies and Section 8 Companies and Alternate Directorships.

#Includes only Audit Committee and Stakeholders' Relationship Committee of other Companies.

Board Meetings and Procedure:

The internal guidelines for Board/Committee meetings facilitate the decision-making process at the meetings of the Board/Committees in an informed and efficient manner.

Board Meetings are governed by structured agenda. All major agenda items are backed by comprehensive background information to enable the Board to take informed decisions. The Company Secretary in consultation with the Senior Management prepares the detailed agenda for the meetings.

Agenda papers and Notes on Agenda are circulated to the Directors, in advance, in the defined Agenda format. All material information is circulated along with Agenda papers for facilitating meaningful and focused discussions at the meeting. Where it is not practicable to attach any document to the agenda, the same is tabled before the meeting with specific reference to this effect in the agenda. In special and exceptional circumstances, additional or supplementary item(s) on the agenda are permitted. In order to transact some urgent business, which may come up after circulation agenda papers, the same is placed before the Board by way of Table agenda or Chairman's agenda. Frequent and detailed deliberation on the agenda provides the strategic road-map for the future growth of the Company.

Minimum 4 (four) Board meetings are held every year. Apart from the above, additional Board meetings are convened by giving appropriate notice to address the specific needs of the Company. The meetings are usually held at the Company's Registered Office at A 208 Boomerang Equity Bussi Park Cts No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India.
Detailed presentations are made at the Board/Committee meetings covering Finance, major business segments and operations of the Company, terms of reference of the Committees, global business environment, all business areas of the Company including business opportunities, business strategy and the risk management practices before taking on record the half yearly/annual financial results of the Company.

The required information as enumerated in Part A of Schedule II to SEBI Listing Regulations is made available to the Board of Directors for discussions and consideration at every Board Meetings.

The important decisions taken at the Board/Committee meetings are communicated to departments concerned promptly. Action taken report on the decisions taken at the meeting(s) is placed at the immediately succeeding meeting of the Board/Committee for noting by the Board/Committee.

During the Financial Year 2025-26, the Board of Directors of your Company met 13 (Thirteen) times on 30-05-2025, 16-06-2025, 18-06-2025, 19-06-2025, 26-06-2025, 02-07-2025, 15-07-2025, 26-08-2025, 05-09-2025, 30-09-2025, 12-11-2025, 31-12-2025 and 16-02-2026. The details of attendance of each Director at Board Meetings held in the Financial Year and the last Annual General Meeting are as under:

Dates and Attendance of each Director at Board Meeting	**Name of Directors**					
	Rohit Lamba	**Sheetal Lamba**	**Sanket Lamba**	**Dalpat Mehta***	**Utsav Bhavsar**	**Aditya Patel#**
30-05-2025	Yes	Yes	Yes	Yes	Yes	NA
16-06-2025	Yes	Yes	Yes	Yes	Yes	NA
18-06-2025	Yes	Yes	Yes	NA	Yes	Yes
19-06-2025	Yes	Yes	Yes	NA	Yes	Yes
26-06-2025	Yes	Yes	Yes	NA	Yes	Yes
02-07-2025	Yes	Yes	Yes	NA	Yes	Yes
15-07-2025	Yes	Yes	Yes	NA	Yes	Yes
26-08-2025	Yes	Yes	Yes	NA	Yes	Yes
05-09-2025	Yes	Yes	Yes	NA	Yes	Yes
30-09-2025	Yes	Yes	Yes	NA	Yes	Yes
12-11-2025	Yes	Yes	Yes	NA	Yes	Yes
31-12-2025	Yes	Yes	Yes	NA	Yes	Yes
16-02-2026	Yes	Yes	Yes	NA	Yes	Yes
Total No. of Board Meetings Attended	**13**	**13**	**13**	**02**	**13**	**11**
Attendance at the last AGM held on	Yes	Yes	Yes	NA	Yes	Yes

30th September, 2025						

* Mr. Dalpat Mehta resigned from his position with effect from June 16, 2025.
#Mr. Aditya Patel was appointed on Board with effect from June 16, 2025.

During the year, the Board of Directors accepted all recommendations of the Committees of the Board, which were statutory in nature and required to be recommended by the Committee and approved by the Board of Directors. Hence, the Company is in compliance of condition of clause 10(j) of Schedule V of the SEBI Listing Regulations.

Confirmation as regards independence of Independent Directors

It is confirmed that in the opinion of the board, the independent directors fulfil the conditions specified in these regulations and are independent of the management.

Detailed reasons for the resignation of an independent director.

During the year under review, Mr. Dalpat Mehta, Independent Director of the Company, has resigned on June 16, 2025 due to personal reasons and other preoccupations. He has confirmed that there are no material reasons for his resignation other than those mentioned in his resignation letter.

Code of Conduct for Board & Senior Management Personnel

Your Company has adopted a Code of Conduct for Board Members & Senior Management Personnel and the declaration from the Managing Director, stating that all the Directors and the Senior Management Personnel of your Company have affirmed compliance with the Code of Conduct has been included in this Report.

The Code has been posted on your Company's website at www.pramara.com.

Profile of Directors seeking appointment / re-appointment:

The brief profile and other information of the director's seeking appointment / re-appointment is provided in the notice convening the Annual General Meeting.

Meeting of Independent Directors

During the year, a meeting of Independent Directors was held on February 16, 2026 to review the performance of the Board as a whole on parameters of effectiveness and to assess the quality, quantity and timeliness of the flow of information between the management and the Board. Mr. Aditya Patel, Chairman of the Meeting presented the views of the Independent Directors on matter relating to Board processes and overall affairs of the Company to the full Board. All the Independent Directors were present in the meeting.

Familiarization programs for Independent Directors

The Board familiarization program comprises of the following: -

- Induction program for new Independent Directors;
- Presentation on business and functional issues

- Updating of business, branding, corporate governance, regulatory developments and investor relations matters.

All new Independent Directors are taken through a detailed induction and familiarization program when they join the Board of your Company. The induction program is an exhaustive one that covers the history and culture of your company, background of the Company and its growth over the decades, various milestones in the Company's existence since its incorporation, the present structure and an overview of the businesses and functions.

Independent Directors are familiarized with their roles, rights and responsibilities in the Company as well as with the nature of industry and business model of the Company by providing various presentations at Board/ Committee meetings from time to time. These presentations provide a good understanding of the business to the Independent Directors which covers various functions of the Company and also an opportunity for the Board to interact with the next level of management. There are opportunities for Independent Directors to interact amongst themselves.

Apart from the above, the Directors are also given an update on the environmental and social impact of the business, branding, corporate governance, regulatory developments and investor relations matters.

The details of the Familiarization programmes can be accessed on the website of the Company www.pramara.com.

Disclosure of relationships between directors inter-se

Following relationships exist between directors –

Director	Other Director	Relation
Rohit Lamba	Sheetal Lamba	Spouse
	Sanket Lamba	Brother
Sheetal Lamba	Rohit Lamba	Spouse
	Sanket Lamba	Brother-in-law
Sanket Lamba	Rohit Lamba	Brother
	Sheetal Lamba	Sister-in-law

None of the Independent Directors are related to each other or with any other executive directors.

3. BOARD COMMITTEES

During the Financial Year under review, the Board had following Committee –

a) Audit Committee
b) Stakeholders Relationship Committee
c) Nomination and Remuneration Committee
d) Corporate Social Responsibility Committee

The Board decides the term of reference of these committees and assignment of its members thereof.

A) Audit Committee

Composition, meetings and attendance

The Audit Committee of your Company has been constituted as per the requirements of Section 177 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Audit Committee is an Independent Director and two-thirds of the members of the Audit Committee are Independent Directors. During the Financial Year 2025-26, the Committee met 04 (Four) times on 30-05-2025, 16-06-2025, 12-11-2025 and 16-02-2026.

The composition of the Audit Committee as on 31st March, 2026 and the attendance of the members in the meetings held during the Financial Year 2025-26 are as follows:

Name of Member	Designation	No. of meetings attended
Mr. Dalpat Chand Mehta[1]	Chairman	02
Mr. Sanket Lamba	Member	04
Mr. Utsav Bhavsar	Member	04
Mr. Aditya Patel[2]	Chairman	02

[1] Ceased to be Chairman of the Committee with effect from June 16, 2025.

[2] Appointed as Chairman of the Committee with effect from June 16, 2025.

The Company Secretary of the Company acted as the Secretary to the Committee.

Terms of Reference:

The broad terms of reference of the Audit Committee include the following as has been mandated in Section 177 of Companies Act, 2013 and SEBI Listing Regulations:

1. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.

2. Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees.

3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors.

4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to:

    i. Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013;

    ii. Changes, if any, in accounting policies and practices and reasons for the same;

iii. Major accounting entries involving estimates based on the exercise of judgment by management;

iv. Significant adjustments made in the financial statements arising out of audit findings;

v. Compliance with listing and other legal requirements relating to financial statements;

vi. Disclosure of any related party transactions;

vii. Qualifications in the draft audit report.

5. Reviewing, with the management, the half yearly financial statements before submission to the board for approval.

6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, right issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/Draft Prospectus/ Prospectus /notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter.

7. Review and monitor the auditor's independence, performance and effectiveness of audit process.

8. Approval or any subsequent modification of transactions of the company with related parties;

9. Scrutiny of inter-corporate loans and investments;

10. Valuation of undertakings or assets of the company, wherever it is necessary;

11. Evaluation of internal financial controls and risk management systems;

12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.

13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.

14. Discussion with internal auditors any significant findings and follow up there on.

15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.

16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.

17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.

18. To oversee and review the functioning of the vigil mechanism which shall provide for adequate safeguards against victimization of employees and directors who avail of the vigil mechanism and also provide for direct access to the Chairperson of the Audit Committee in appropriate and exceptional cases.

19. Call for comments of the auditors about internal control systems, scope of audit including the observations of the auditor and review of the financial statements before submission to the Board.

20. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate
21. Management discussion and analysis of financial condition and results of operations.

22. Statement of significant related party transactions (as defined by the Audit Committee), submitted by the management;

23. Management letters / letters of internal control weaknesses issued by the statutory auditors.

24. Internal audit reports relating to internal control weaknesses.

25. The appointment, removal and terms of remuneration of the chief internal auditor

26. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans/ advances / investments existing as on the date of coming into force of this provision.

27. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

28. To investigate any other matters referred to by the Board of Directors

29. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

The Audit Committee shall mandatorily review the following information:

a) Management discussion and analysis of financial information and results of operations;

b) Statement of significant related party transactions (as defined by the Audit Committee), submitted by the management;

c) Management letters/letters of internal control weaknesses issued by the statutory auditors;

d) Internal audit reports relating to internal control weaknesses; and

e) The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the Audit Committee.

A structured and documented communication framework between Those Charged with Governance (TCWG) and the Statutory Auditors facilitates timely, open, and constructive engagement throughout the audit cycle, enabling effective oversight of audit quality, auditor independence, significant accounting judgments, internal control matters, and regulatory compliance. The Company remains committed to ethical conduct, robust disclosure practices, and continuous strengthening of governance processes in line with applicable laws and evolving best practices. Towards this, the Audit Committee has been designated as TCWG and the Chairman of the Audit Committee is the Nodal Person to facilitate two-way communication between the Statutory Auditors and the Board and the Audit Committee.

The Chief Financial Officer and the representatives of the Statutory Auditors and Internal Auditors are invited to attend the meetings of the Audit Committee.

B) Stakeholders Relationship Committee

Composition, meetings and attendance

The Stakeholders' Relationship Committee of your Company has been constituted as per the requirements of Section 178 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Committee is an Independent Director. During the Financial Year 2025-26, the Committee met 3 (three) times on 30-05-2025,12-11-2025 and 16-02-2026.

The composition of the Stakeholder's Relationship Committee as on 31st March, 2026 and the attendance of the members in the meetings held during the Financial Year 2025-26 are as follows:

Name of Member	Designation	No. of meetings attended
Mr. Dalpat Chand Mehta[1]	Chairman	01
Mr. Sanket Lamba	Member	03
Mr. Utsav Bhavsar	Member	03
Mr. Aditya Patel[2]	Chairman	02

[1] Mr. Dalpat Chand Mehta ceases to be Chairman of the Committee with effect from June 16, 2025.

[2] Mr. Aditya Patel was appointed as Chairman of the Committee with effect from June 16, 2025.

The Company Secretary of the Company acted as the Secretary to the Committee.

Terms of Reference

The terms of reference of the Stakeholders Relationship Committee includes the matters specified under Regulation 20 of SEBI Listing Regulations, 2015 as well as Section 178 of the Companies Act, 2013.

1. Efficient transfer of shares, including review of cases for refusal of transfer/transmission of Shares and Debentures, demat/remat of shares;

2. Redressal of shareholders' and investors' complaints, like transfer of shares, non-receipt of Balance Sheet, nonreceipt of declared dividends etc.;

3. Issue of new/duplicate/split/consolidated Share Certificates;

4. Allotment of Shares;

5. Review of cases for refusal of transfer/transmission of Shares and Debentures;

6. Reference to Statutory and Regulatory authorities regarding Investor Grievances; and

7. To otherwise ensure proper and timely attendance and redressal of Investor's queries and grievances;

8. Resolving the grievances of the security holders of the Company including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;

9. Review of measures taken for effective exercise of voting rights by shareholders.

10. Review of adherence to the service standards adopted by the company in respect of various services being rendered by the Registrar & Share Transfer Agent.

11. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.

Other function roles duties powers etc. have been clearly defined in line with the Regulation 20 of the Listing Regulations and kept flexible for medication by the Board from time to time.

Status of investors' complaints

The status of investor's complaints as on March 31, 2026 is as follows:

Number of complaints as on April 1, 2025.	00
Number of complaints received during the year ended on March 31, 2026.	01
Number of complaints resolved up to March 31, 2026.	01
Number of complaints pending as on March 31, 2026.	00

The complaint received was regarding Non-Receipt of Annual Report and also detail information requirement.

Name and Designation of Compliance Officer

Ms. Vanita Suresh Pednekar, Company Secretary is the Compliance Officer of the Company.

Redressal of Investor Grievances

The Company and its Registrar and Share Transfer Agent addresses all complaints, suggestions and grievances expeditiously and replies are sent usually within 7-10 days except in case of dispute over facts or other legal impediments and procedural issues.

The Company endeavours to implement suggestions as and when received from the investors.

C) Nomination and Remuneration Committee

Composition, meetings and attendance

The Nomination and Remuneration Committee of your Company has been constituted as per the requirements of Section 178 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Committee is an Independent Director.

During the Financial Year 2025-26, the Committee met 4 (Four) times on 30-05-2025, 16-06-2025, 12-11-2025 and 16-02-2026.

The composition of the Nomination and Remuneration Committee as on 31st March, 2026 and the attendance of the members in the meetings held during the Financial Year 2025-26 are as follows:

Name of Member	Designation	No. of meetings attended
Mr. Dalpat Chand Mehta[1]	Chairman	02
Mr. Sanket Lamba	Member	04
Mr. Utsav Bhavsar	Member	04
Mr. Aditya Patel[2]	Chairman	02

[1] Mr. Dalpat Chand Mehta resigned from his position with effect from June 16, 2025.

[2] Mr. Aditya Patel was appointed on Board with effect from June 16, 2025.

The Company Secretary of the Company acted as the Secretary to the Committee

Terms of Reference

The terms of reference of the Nomination and Remuneration Committee includes the matters specified under Regulation 19 of SEBI Listing Regulations, 2015 as well as Section 178 of the Companies Act, 2013.

Role of committee shall, inter-alia, include the following:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to the remuneration of the directors, key managerial personnel and other employees.

2. Formulation of criteria for evaluation of performance of independent directors and the board of directors.

3. Devising a policy on diversity of board of directors.

4. Identifying persons who are qualified to become directors and may be appointed in senior management in accordance with the criteria laid down, recommend to the Board of directors their appointment and removal.

5. Recommend whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

6. Recommend to the board, all remuneration, in whatever form, payable to senior management.

7. Carry out any other function as is mandated by the Board from time to time and/or enforced by any statutory notification, amendment or modification, as may be applicable.

8. Perform such other functions as may be necessary or appropriate for the performance of its duties

Performance Evaluation Criteria

The Board has carried out an annual evaluation of its own performance and that of its committees, Chairman and individual directors. The criteria for performance evaluation of the Board included aspects like Board composition and quality, Board meeting and procedure, information and functioning, strategic plans and policies etc. The criteria for performance evaluation of committees of the Board included aspects like composition of committees, functions and duties, committee meeting and procedures, management relation etc. The criteria for performance evaluation of the Chairman included his role, managing relationship and leadership. The criteria for performance evaluation of individual directors included participation and contribution in the Board/Committee meetings, managing relationship, knowledge & skills etc.

The performance of non-independent directors was reviewed in the separate meeting of Independent Directors. The performance evaluation of the Board and the individual directors was evaluated by the Board seeking inputs from all the Directors. The performance of the committees was evaluated by the Board seeking inputs from the committee members.

Remuneration Policy:

The remuneration policy of the Company is directed towards rewarding performance, based on review of achievements on a periodic basis. The Company endeavours to attract, retain, develop and motivate the high-calibre executives and to incentivize them to develop and implement the Companies Strategy, thereby enhancing the business value and maintain a high-performance workforce. The policy ensures that the level and composition of remuneration of the Directors is optimum. Remuneration policy of the Company has been uploaded on the Company's website and can be accessed at www.pramara.com

Remuneration to Directors

There were no pecuniary relationship or transactions of the non-executive director's vis a vis the Company except the payment of sitting fees for attending board and committee meetings.

Role of Non-Executive/Independent Directors of the Company is not just restricted to corporate governance or outlook of the Company, but they also bring with them significant professional expertise and rich experience across the wide spectrum of functional areas. The Company seeks their expert advice on various matters from time to time.

Details of remuneration and sitting fees paid or provided to all the directors during the year ended March 31, 2026 are as under:

(Rs. In Lacs)

Name of Director	Salary & Perquisites	Sitting Fees	Incentive/ Commission	Total
Mr. Rohit Nandkishore Lamba	36.00	-	-	36.00
Mrs. Sheetal Rohit Lamba	24.00	-	-	24.00
Mr. Sanket Lamba	-	-	-	-
Mr. Dalpat Chand Mehta[1]	-	0.30	-	0.30
Mr. Utsav Sumantkumar Bhavsar	-	0.90	-	0.90
Mr. Aditya Patel[2]	-	1.00	-	1.00

[1] Mr. Dalpat Chand Mehta resigned from his position with effect from June 16, 2025.

[2] Mr. Aditya Patel was appointed on Board with effect from June 16, 2025.

The Company pays remuneration by way of salary, perquisites and allowances (fixed component), incentive remuneration (variable components) to its Executive Directors within the limits prescribed under the Companies Act, 2013 and approved by the shareholders.

There is no separate provision for payment of severance fees under the resolutions governing the appointment of Managing Director and Whole-time Director.

The Company has not granted stock options to the Executive Directors or Employees of the Company.

The aforesaid Executive Directors, so long as they function as such shall not be entitled to any sitting fees for attending any meetings of Board or Committees thereof.

The Shareholding of Directors as on March 31, 2026 is as under:

Sr. No.	Name of Director	Shareholding	Percentage
1	Mr. Rohit Nandkishore Lamba	40,37,325	28.95
2	Mrs. Sheetal Rohit Lamba	4,38,000	3.14
3	Mr. Sanket Lamba	550	0.00

D) Corporate Social Responsibility Committee

The Corporate Social Responsibility (CSR) Committee of your Company has been constituted as per the requirements of Section 135 of the Companies Act, 2013 and SEBI Listing Regulations.

Terms of Reference of the Committee, inter alia, includes the following:

a. To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by our Company as specified in Schedule VII of the Companies Act, 2013 and rules made thereunder and review thereof.

b. To formulate and recommend to the Board, an annual action plan in pursuance to CSR Policy.

c. To recommend the amount of expenditure to be incurred on CSR activities.

d. To monitor the implementation of framework of CSR Policy.

e. To review the performance of the Company in the areas of CSR.

f. To institute a transparent monitoring mechanism for implementation of CSR projects/activities undertaken by the Company.

g. To recommend extension of duration of existing project and classify it as ongoing project or other than on-going project.

h. To submit annual report of CSR activities to the Board.

i. To consider and recommend appointment of agency/ consultant for carrying out impact assessment for CSR projects, as applicable, to the Board.

j. To review and monitor all CSR projects and impact assessment report.

k. To carry out any other function as is mandated by the Board from time to time and/or enforced by any statutory notification, amendment or modification as may be applicable or as may be necessary or appropriate for performance of its duties.

During the Financial Year 2025-26, the Committee met 2 (Two) time on 16/06/2025 and 16/02/2026.

The composition of the CSR Committee as on 31st March, 2026 and the attendance of the members in the meetings held during the Financial Year 2025-26 are as follows:

Name of Member	Designation	No. of meetings attended
Mr. Rohit Nandkishore Lamba	Chairman	02

Mrs. Sheetal Rohit Lamba	Member	02
Mr. Utsav Sumantkumar Bhavsar	Member	02

The Company Secretary acts as a Secretary to the Committee.

4. GENERAL BODY MEETINGS

Details of Annual General Meetings held during the last three financial years

For the Financial Year	Date of AGM	Time	Venue
2024-25	30.09.2025	12:30 p.m.	Video Conferencing ("VC") /Other Audio-Visual Means ("OAVM")
2023-24	28.09.2024	12:30 p.m.	Video Conferencing ("VC") /Other Audio-Visual Means ("OAVM")
2022-23	30.09.2023	11.30 a.m.	Registered office of the Company

All the resolutions proposed by the Directors to shareholders in last three years are approved by shareholders with requisite majority.

Postal Ballot: During the year no Resolution was passed through postal ballot, and no special resolution to be passed by postal ballot as on the date of this report.

Details of special resolutions passed in Previous Three AGMs.

Financial Year	Particulars of Special Resolution Passed
2024-25	Nil
2023-24	To appoint Mr. Utsav Sumantkumar Bhavsar (DIN: 10121169) as an Independent Director.
2022-23	Nil

Extra-Ordinary General Meeting held during the FY 2025-26:

Details of Extra-Ordinary General Meeting held during the financial year 2025-26.

In the Financial Year	Date of EGM	Time	Venue
2025-26	17-07-2025	12:15 P.M	Video Conferencing ("VC") /Other Audio-Visual Means ("OAVM")

5. MEANS OF COMMUNICATION

a. All Half-year / Annual Financial Results are immediately sent to stock exchanges after being taken on record by the Board.

b. The Company's website www.pramara.com contains a separate dedicated section named "Investors" where information for shareholders is available.

6. OTHER DISCLOSURES

A. Related Party Transactions

Suitable disclosure as required has been made in the notes to the Financial Statement. A policy on related party transactions has been formulated and put up on the website of the Company.

The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website and the same can be accessed at www.pramara.com

B. Statutory Compliances, Penalties and Strictures

The Company has received an administrative warning via courier on January 02, 2026, issued by SEBI through its letter dated January 01, 2026 in connection with the violation of Regulation 167(6) of SEBI (Issue of Capital and Disclosure Requirements), Regulations, 2018. Except this, there are no penalties, strictures imposed by the Stock Exchanges, SEBI or any statutory authority on any matter related to capital market.

C. Whistle Blower Policy / Vigil Mechanism

The Company has established a Whistle Blower/Vigil Mechanism through which its Directors, Employees and Stakeholders can report their genuine concerns about unethical behaviours, actual or suspected frauds or violation of the Company's code of conduct or ethics policy. The said policy provides for adequate safeguard against victimization and also direct access to the higher level of supervisors.

D. Details of compliance with mandatory requirements and adoption of non-mandatory requirements

The Company has complied with all mandatory requirements and has not adopted non-mandatory requirements.

E. Policies of the Company and Code of Conduct

Various policies and code of conduct of the Company are available on its website.

With a view to regulate trading in securities by the directors and designated employees, the Company has adopted a Code of Conduct for Prohibition of Insider Trading.

F. The designated Senior Management Personnel of the Company have disclosed to the Board that no material, financial and commercial transactions have been made during the year under review in which they have personal interest, which may have a potential conflict with the interest of the Company at large.

G. The Company has put in place succession plan for appointment to the Board and to senior management.

H. The Company has obtained certificate from CS Prachi Bansal, Practicing Company Secretary confirming that none of the Directors of the Company is debarred or disqualified by the Securities and Exchange Board of India/Ministry of Corporate Affairs or any such authority from being appointed or continuing as Director of the Company and the same is also attached to this Report.

I. Total fees for all services paid by the Company, on a consolidated basis, to the statutory auditors and all entities in the network firm/network entity of which the statutory auditor is a part:

The details of total fees for all services paid by the Company, on a consolidated basis to the Statutory Auditors and all the entities in the network firm/network entity of which the statutory auditor is a part, for the financial year 2025-26 are as follows:

Sr. No	Name of Statutory Auditors	Nature of Services	Fees Paid
1	M/s Satya Prakash Natani & Co. Chartered Accountants	Professional fees & Audit Fees	Rs. 2.50 Lacs

J. Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company is committed to provide a safe and conducive work environment to its employees.

Your directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

K. Risk Management

Risk Management is a key aspect of the "Corporate Governance Principles and Code of Conduct" which aims to improvise the governance practices across the Company's activities. Risk management policy and processes enables the Company to proactively manage uncertainty and changes in the internal and external environment to limit negative impacts and capitalize on opportunities.

The Company in its meeting of the Audit Committee and the Board of Directors, review its business operations, discuss the risk associated with and prepare the strategy and plans to mitigate those risks. The Senior Management provides the information regarding business operation and risk associated with it monthly. The Board of Directors & Audit Committee is looking after the Risk Management of the Company.

L. Disclosure of Accounting Treatments

The Company has not adopted any alternative accounting treatment prescribed differently from the Accounting standards.

M. Reconciliation of Share Capital Audit Report

As stipulated by Securities and Exchange Board of India, Company is required to carry out Reconciliation of Share Capital Audit (RSCA) from a practicing

Company Secretary. This audit is carried out every quarter and the report thereon of Practicing Company Secretary is submitted to the stock exchange. The audit, inter alia, confirms that the total listed and paid-up capital of the company agrees with the aggregate of the total number of shares in dematerialized form (held with NSDL and CDSL) and total number of shares in physical form.

N. Disclosure of commodity price risks and commodity hedging activities.

Please refer to Management Discussion and Analysis Report for the same.

O. Other disclosures and affirmations

The compliance requirements relating to Corporate Governance under Regulations 17 to 27 of the Listing Regulations are not applicable to the Company. However, the Company has complied with the website disclosure requirements under Regulation 46(2) of the Listing Regulations.

The securities of the Company were not suspended from trading anytime during fiscal 2026.

Board disclosures – Risk Management

The Board members of the Company are regularly appraised about the risk assessment and minimization procedures adopted by the Company. The Audit Committee of the Board is also regularly informed about the business risks and the steps taken to mitigate the same. The implementation of the risk assessment and minimization procedures is an ongoing process and the Board members are periodically informed of the status.

7. GENERAL SHAREHOLDER INFORMATION

a. Annual General Meeting (Proposed): 20th Annual General Meeting

Date: Wednesday, September 30, 2026
Time: 12:30 p.m.
Venue: Through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM") the venue of the meeting shall be deemed to be the Registered Office of the Company situated at A 208 Boomerang Equity Bussi Park CTS No 4 ETC Chandivali Farm Road, Sakinaka Andheri East, Mumbai-400072, Maharashtra, India.

b. Financial Year

For accounting and financial reporting purpose, Company follows Financial Year which starts from 1st April each year and ends on 31st March of every succeeding year.

The Half-Year Financial Results for the financial year 2026-27 will be taken on record by the Board of Directors as per the following tentative schedule (subject to change, if any):

Half-year ending 30th September 2026 : October / November 2026
Half-year ending 31st March 2027 : April / May 2027

c. Listing on Stock exchange

The Equity shares of the company are listed on NSE Emerge Platform since September 13, 2023.

The Company has paid the Annual Listing Fee to the Stock Exchange.

d. Stock Code

ISIN for Equity Shares held in Demat form with NSDL and CDSL is **INE0O7A01017**

NSE Symbol of Company is: **PRAMARA**

e. Market Price Data

Month	Low	High
April 2025	114.00	157.00
May 2025	150.25	162.00
June 2025	156.55	184.50
July 2025	182.50	219.90
August 2025	216.00	259.90
September	255.15	287.00
October 2025	275.80	326.25
November	256.60	362.95
December	340.50	358.00
January 2026	342.15	367.00
February 2026	341.00	374.80
March 2026	338.00	364.50

f. Registrar and Share Transfer Agent

Name: Bigshare Services Pvt. Ltd.
Address: S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai, Maharashtra, 400093
E-mail id: info@bigshareonline.com
Tel. No: 022- 62628200
Fax: 022 – 62638299

g. Share Transfer System

The Shares of Company are compulsorily traded in dematerialized form. The request for dematerialization of Shares are also processed by the R&T agent within stipulated period and uploaded with the concerned Depositories. In terms of SEBI Listing Regulation, no transfer of shares in physical form can be lodged by the shareholders.

h. Distribution of Shareholding as on 31st March, 2026:

Sr. No.	Category of Shareholders.	No. of Shares held	% of total Shares
1.	Promoters, Directors, Relatives and Associates.	44,89,375	32.20
2.	Indian Public	70,33,988	50.44
3.	Banks, Financial Institutions & Insurance Companies/ Mutual Funds	2,56,650	1.83
4.	NRI's / Overseas Body Corporate	49,390	0.35
5.	Bodies Corporate	15,50,390	11.12
6.	NBFC Registered with RBI	-	-
7.	Trusts	-	-
8.	Clearing Members (NSDL+CDSL)	91,000	0.65
9.	Any Other (HUF)	4,73,375	3.39
	Total	**1,39,44,168**	**100.00**

i. Dematerialization of Shares & Liquidity

On March 31st, 2026, there were no shares of Company in physical form. Promoters & Promoters-group shareholding was also fully dematerialized. Brief position of Company's dematerialized shares is given below:

S. No.	Description	Shares	% holding
1	NSDL	32,25,113	23.13
2	CDSL	1,07,19,055	76.87
3	PHYSICAL	-	-
	Total	**1,39,44,168**	**100**

j. Outstanding GDRs / ADRs / Warrants or any Convertible instruments, conversion date and likely impact on equity

As on 31st March, 2026, the Company did not have any outstanding GDRs/ADRs/ Warrants or any Convertible instruments.

k. Address for Correspondence

In case any problem or query shareholders can contact at:

Ms. Vanita Suresh Pednekar
Company Secretary & Compliance Officer
A 208 Boomerang Chandivali Farm Road
Sakinaka Andheri East, Mumbai-400072
Maharashtra, India.
Phone: 022 6198 3000
Email: investor@pramara.com

In case of finance and accounts related queries contact at:

Mrs. Sheetal Rohit Lamba
Whole-time Director and Chief financial Officer
A 208 Boomerang Chandivali Farm Road
Sakinaka Andheri East, Mumbai-400072
Maharashtra, India.
Phone: 022 6198 3000

Email: investor@pramara.com

Shareholders may also contact Company's Registrar & Share Transfer Agent at:

Bigshare Services Private Limited.
Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai – 400093
Phone : 91-22-6263 8200
Fax : 91-22-6263 8299
Email **:** investor@bigshareonline.com

l. Policy on "Material" Subsidiary

The Company has Board approved policy on determining Material Subsidiary which can be accessed on the website of the Company www.pramara.com

m. List of core skills / expertise / competencies identified in the context of the business.

The Board continues to identify an appropriate mix of diversity and skills for introducing different perspectives into Board for better anticipating the risks and opportunities in building a long-term sustainable business.

The below table summarizes the key qualifications, skills and attributes which are taken into consideration while nominating to serve on the Board.

Business Strategies	Experience of crafting Successful Business Strategies an understanding the changing regulatory requirements
Financial & Accounting Expertise	Proficiency in financial accounting and reporting, corporate finance and internal controls, corporate funding and associated risks
Governance, Risk and Compliance	Knowledge and experience of best practices in governance structures, policies and processes including establishing risk and legal compliance frameworks, identifying and monitoring key risks.
Innovative	A strong understanding of innovation and technology, and the development and implementation of initiatives to enhance production
Diversity	Representation of gender, cultural or other such diversity that expand the Board's understanding and perspective

The below table specifies area of focus or expertise of individual Board Member:

Directors	**Area of Skill/Expertise**				
	Business Strategies	**Finance & Accountin**	**Governance, Risk & Compliance**	**Innovati ve**	**Diversity**

		g Expertise			
Mr. Rohit Lamba	√	-	√	√	√
Mrs. Sheetal Lamba	√	√	-	√	√
Mr. Sanket Lamba	-	√	√	-	√
Mr. Utsav Sumantkumar Bhavsar	-	√	√	-	√
Mr. Aditya Patel[1]	√	√	√	-	-

[1]Mr. Aditya Patel was appointed on Board with effect from June 16, 2025 and was regularized as an Independent Director w.e.f. July 17, 2025.

n. Particulars of Senior Management including the changes therein since the close of FY 2025-26:

As of 31st March, 2026 the following individuals served as senior management personnel of the Company:

Sr. No.	Name of Head of Department
1.	Mr. Rohit Lamba
2.	Ms. Sheetal Rohit Lamba
3.	Ms. Vanita Suresh Pednekar
4.	Mr. Suhail Abbas Motlekar
5.	Mr. Swatej Kumar
6.	Mr. Ashay Mundra
7.	Mr. Aniket Manikar
8.	Mr. Himanshu Sharma
9.	Ms. Preeti Yadav

o. Foreign Exchange Risk and Hedging:

In the ordinary course of business, the Company is exposed to risks resulting from exchange rate fluctuation and interest rate movements. Its managements exposure to these risks through derivative financial instruments. The Company's risk management activities are subject to the management, direction and control of Treasury Team of the Company under the framework of Risk Management Policy for Currency and Interest rate risk as approved by the Board of Directors of the Company. The Company's Treasury Team ensures appropriate financial risk governance framework for the Company through appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. It is the Company's policy that no trading in derivatives for speculative purposes may be undertaken. The decision of whether and when to execute derivative financial instruments along with its tenure can vary from period to period depending on market conditions and the relative costs of the instruments. The tenure is linked to the timing of the underlying exposure, with the connection between the two being regularly monitored.

p. Independent Directors confirmation by the Board.

All the Independent Directors have confirmed that they meet the criteria of independence as laid down under Regulation 16(1) (b) of the SEBI (LODR) Regulations and Section 149(6) of the Companies Act, 2013.

In the opinion of the Board, the independent directors fulfil the conditions of independence specified 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) of the SEBI (LODR) Regulations and they are also Independent of the Management.

q. Credit Rating

During the year under review, your company has not obtained any credit rating for any instrument, programme or any scheme.

8. MD/ CEO/ CFO CERTIFICATION

As required under Regulation 17 (8) of the SEBI Listing Regulations, 2015, the CEO and the CFO certification of the Financial Statements, the Cash Flow Statement and the Internal Control Systems for financial reporting for the financial year ended was placed before the Board.

9. Compliance with Corporate Governance requirements as specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 of the SEBI (LODR) Regulations, 2015.

Although your Company is SME listed company on National Stock Exchange of India Limited and compliance with the corporate governance as specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 of the SEBI (LODR) Regulations, 2015 are not applicable to the listed entity which has listed its specified securities on the SME Exchange, your Company has complied with most of the provisions of the above mentioned regulations of SEBI (LODR) Regulations, 2015 to maintain the effective Corporate Governance in the Company.

For Pramara Promotions Limited

Sd/-	**Sd/-**
Rohit Lamba	**Sheetal Lamba**
Managing Director	**Whole-time Director and CFO**
DIN: 01796007	**DIN:** 01796017

Date: August 29, 2026
Place: Mumbai

MD / CFO CERTIFICATION

(Under regulation 17(8) of SEBI (LODR) Regulations, 2015)

To,
The Board of Directors,
Pramara Promotions Limited

In compliance with Regulation 17(8) read with Schedule II Part B of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby certify that:

A. We have reviewed the Audited Financial Statements for Pramara Promotions Limited for the year ended 31st March, 2026 and to the best of our knowledge and belief:

(1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(2) these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transaction entered into by the listed entity during the year ended 31st March, 2026 which are fraudulent, illegal or violative of the listed entity's code of conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of Company's internal control system of the listed entity pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

(i) that there are no significant changes in internal control over financial reporting during the half year and year ended;
(ii) that there are no significant changes in accounting policies during the half year and year ended; and hence there are no disclosures to be made regarding the same in the notes to the financial results;
(iii) that there are no instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

For Pramara Promotions Limited

Sd/-
Rohit Lamba
Managing Director
DIN: 01796007

Sd/-
Sheetal Lamba
Whole-time Director and Chief Financial Officer
DIN: 01796017

Date: August 29, 2026
Place: Mumbai

CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT POLICY

[Regulation 34(3) read with Schedule V (Part D) of the SEBI (LODR) Regulations, 2015]

In accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that, all the Directors and the Senior Management Personnel of the Company have confirmed compliance with their respective Codes of Conduct, as applicable to them, for the financial year ended March 31, 2026.

For Pramara Promotions Limited

Sd/-	**Sd/-**
Rohit Lamba	**Sheetal Lamba**
Managing Director	Whole-time Director and Chief Financial Officer
DIN: 01796007	**DIN:** 01796017

Date: August 29, 2026
Place: Mumbai

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
Pramara Promotions Limited
Add: A 208 Boomerang Equity Bussi Park
Cts No 4 Etc Chandivali Farm Road Sakinaka
Andheri East, Mumbai- 400072, Maharashtra, India.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Pramara Promotions Limited (CIN: L51909MH2006PLC164247) and having registered office at A 208 Boomerang Equity Bussi Park Cts No 4 Etc Chandivali Farm Road Sakinaka Andheri East, Mumbai-400072, Maharashtra, India, (hereinafter referred to as "the Company"), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para C Sub Clause 10 (i) of the Securities and sExchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company and its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of Appointment in Company
1	Mr. Rohit Nandkishore Lamba	01796007	01/09/2006
2	Ms. Sheetal Rohit Lamba	01796017	01/09/2006
3	Mr. Sanket Lamba	09744427	30/09/2022
4	Mr. Utsav Sumantkumar Bhavsar	10121169	03/09/2024
5	Mr. Aditya Vikrambhai Patel	09121052	16/06/2025

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the company.

For, Prachi Bansal & Associates

Sd/-
Prachi Bansal
Proprietor
M. No. A43355**; CP No.** 23670
UDIN: A043355H001289424

Date: August 29, 2026
Place: Faridabad

Independent Auditor's Report

To
The Members of
Pramara Promotions Limited,

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Pramara Promotions Limited ("The *Company),* which comprise the balance sheet as at March 31, 2026, the statement of Profit and Loss, Statement of Changes in Equity, the Cash flow statement for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statement").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements given the information required by the Companies Act, 2013, in the manner so required and give a true and fair view in conformity with the accounting Standard prescribed under section 133 of the Act read with Companies (Accounting Standards) Rule 2021 and other accounting principles generally accepted in India, of the state of affairs as at March 31, 2026, The profits/ loss, Changes in Equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as 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 Consolidated Financial Statements" section of our report. We are independent of the Company in accordance with' Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the financial Statement and Auditor Report thereon

The Company's Board of Directors is responsible for the preparation other information. The other information comprises the information included in the Board Report of the company, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, Changes in Equity and cash flows in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 SAs 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 these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March 2026, none of the directors are disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the act

(f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

  i. The Company has some pending litigations as on 31st March 2026 which may impact its financial position in its Financial Statements.

  ii. The Company did not have any long-term contracts for which there were any material foreseeable losses.

  iii. There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.

  iv. The Company has not declared or paid any dividend during the year.

v. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,

i. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

ii. No funds have been received by the company from any person(s) or entity (ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

iii. Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

vi. Pursuant to Rule 3 (1) of the Companies (Accounts) Rules, 2014 for maintaining books of accounts using accounting software which has a feature of edit log i.e. recording of audit trail facility made applicable from April 01, 2023 to the company which are companies incorporated in India & accordingly, reporting under rule 11(g) of Companies (Audit & Auditors) Rules, 2014 is applicable for the Financials year ended March 31, 2026.

The company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

vii. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For Satyaprakash Natani and Co.
Chartered Accountants
Firm's Registration Number: 115438W

SD/-
CA Satyaprakash Natani
Partner
MRN: 048091
Place: Mumbai
Date: 26-05-2026
UDIN: 26048091PMACBE8513

Annexure A to Independent Auditors' Report

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of **Pramara Promotions Limited ("the Company")** on the Standalone financial statements as of and for the year ended March 31, 2026

i. (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(b) The Company has a program of physical verification of Property, Plant and Equipment designed to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, certain fixed assets have been physically verified by the Management during the year and as inform to us no material discrepancies have been noticed on such verification. Therefore, we have not physically verified the fixed assets, we are relying on management certificate provided to us

(c) Based on our examination of the copy of registered sale deed/transfer deed/conveyance deed provided to us and online records of State authority, we report that, the title in respect of all immovable properties, disclosed in the Financial Statements included under Property, Plant and Equipment and investment property are held in the name of the Company as at the Balance sheet date. Title deed of these properties has been mortgaged with the banker.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year.

(e) Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

ii. (a) The management has conducted Physical verification of inventory at reasonable intervals during the year and as inform to us no material discrepancies were noticed on such Physical verification. Therefore, we have not physically verified the stocks, we are relying on management certificate provided to us.

(b) According to the information and explanations given to us and the records of the Company examined by us, the Company has been sanctioned working capital limits during the year.

iii. The company has made any investment, granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Act. Therefore, the provisions of Clause (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e) and (iii)(f), of the said Order are applicable to the company.

(Rs.in Lacs)

To whom	the aggregate amount during the year	balance outstanding at the balance sheet date
Loans to Parties other than subsidiaries, joint ventures and associates	2,479.83	2,479.83
Investments in Subsidiaries, joint ventures and associates Including Related Parties (Honkong Subsidiary)	0.95	56.95
Total Loan Granted	2,480.78	2,536.78

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Branch: D-306, Navyug CHS Ltd. Goregaon Check Naka, W.E.Highway, Goregaon (E), Mumbai-400 063. Email : suresh.yadav310@gmail.com

Branch: 112,KothariMilestone, S.V.Road, Near Malad Shopping Centre, Malad (W), Mumbai-400 064. Email :anuparakh@gmail.com

(b) the schedule of repayment of the principal and the payment of the interest has been stipulated.

(c) since the schedule of repayment has been stipulated, and not prejudicial to the company.

(d) The amount is not overdue, therefore the total amount overdue for more than ninety days, and reasonable steps not required to be taken by the company for recovery of the principal and interest;

(e) Loan or advance in the nature of loan granted which has not fallen due during the year, therefore has not been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties,

(f) The company has not granted any loans or advances in the nature of loans without specifying any terms or peried of repayment therefore this clause is not applicable to the company.

iv. The company has granted any loans or made any investments or provided any guarantees or security to its director or any other person, in whom director is interested under Section 185 and 186. Therefore, the provisions of Clause (iv) of the said Order are applicable to the company.

(Rs in Lacs)

To whom	the aggregate amount during the year	balance outstanding at the balance sheet date
Associates Partnership Firm-Essel Plast pack	-	56.00/-
Total	-	**56.00/-**

v. The company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified. Therefore, the provisions of Clause (v) of the said Order are not applicable to the company.

vi. According to the information and explanations given to us, the company is not required to maintain cost records. Therefore, the provisions of Clause (vi) of the said Order are not applicable to the company.

vii. (a) According to the information and explanations given to us and the records of the company examined by us, in our opinion, the company is regular in depositing the undisputed statutory dues, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess, goods and service tax and other material statutory dues, as applicable, with the appropriate authorities.

(b) According to the information and explanations given to us and the records of the company examined by us, there are no dues referred in sub-clause (a) which have not been deposited on account of any dispute.

viii. According to the information and explanations given to us and the records of the company examined by us, there is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account

ix. (a) According to the records of the company examined by us and the information and explanation given to us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender as at the balance sheet date.

(b) According to the information and explanations given to us and based on our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) According to the records of the company examined by us and the information and explanations given to us, the company has obtained term loans.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. (a) The company has not raised any money by way of initial public offer or further public offer (Including debt instruments) during the year. Therefore, this clause is not applicable.

(b) The company has made preferential allotment of shares & Warrants during the year. And the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

xi. (a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the company or on the company, noticed or reported during the year, nor have we been informed of any such case by the Management.

(b) During the course of our examination of the books and records of the company, report under section 143(12) of the Act, in Form ADT-4 was not required to be filed. Accordingly, the reporting under Clause 3(xi)(b) of the Order are not applicable to the company.

(c) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management, no whistle- blower complaints have been received by the company during the year. Accordingly, the reporting under Clause (xi)(c) of the Order is not applicable to the company.

xii. As the company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause (xii) of the Order are not applicable to the company.

xiii. During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management and disclosed in the financial statement, The company is in compliance with section 177 and 188 of Companies Act 2013 wherever applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion and based on our examination & according to the information and explanation given to us, the company's Internal audit system is commensurate with the size of the company.

(b) We have considered the internal audit reports for the year under audit, in determining the nature, timing and extent of our audit procedures.

xv. The company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the company.

xvi. (a) The company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause (xvi)(a) of the Order are not applicable to the company.

(b) The company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause (xvi)(b) of the Order is not applicable to the company.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause (xvi)(c) of the Order is not applicable to the company.

(d) Based on the information and explanations provided by the management of the company, the Group does not have any CICs other than the Company. We have not, however, separately evaluated whether the information provided by the management is accurate and complete.

xvii. The company has not incurred cash losses in the financial year and in the immediately preceding financial Year.

xviii. There has been no resignation of the statutory auditors during the year and accordingly reporting under Clause (xviii) of the order is not applicable to the company.

xix. According to the information and explanations given to us and on the basis of the financial ratio ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, As per our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx. The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility ("CSR") are applicable to the Company. In respect of the same:

(a) there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project other than ongoing projects requiring transfer to a Fund specified in Schedule VII to the Companies Act; and

(b) there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any ongoing project requiring transfer to a special account in compliance with the provisions of sub-section (6) of Section 135 of the said Act.

xxi. The reporting under Clause (xxi) of the Order is not applicable in respect of audit of standalone Financial Statement of company. Accordingly, no comment in respect of the said clause has been included in this report.

For Satya Prakash Natani & co
Chartered Accountants
FRN: 115438W

SD/-

Satya Prakash Natani
Partner
MRN: 048091
Date: 26-05-2026
UDIN: 26048091PMACBE8513

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ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of **Pramara Promotions Limited ("the Company")** on the financial statements as of and for the year ended March 31, 2026)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Pramara Promotions Limited ("the Company")**, as of March 31, 2026, in conjunction with our audit of the financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential component of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal

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financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statement of **Pramara Promotions Limited** and such internal financial controls over financial reporting with reference to financial statement of **Pramara Promotions Limited** were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential component of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Satya Prakash Natani & Co
Chartered Accountants
FRN: 115438W

SD/-

Satya Prakash Natani
Partner
Membership Number: 048091

Place: Mumbai
Date: 26-05-2026
UDIN: 26048091PMACBE8513

PRAMARA PROMOTIONS LIMITED
MATERIAL ACCOUNTING POLICIES
FOR THE PERIOD ENDED 31st MARCH, 2026

CORPORATE INFORMATION:

Pramara Promotions Limited (Erstwhile "Essel Marketing and Promotions Private Limited") (CIN: L51909MH2006PLC164247), incorporated as on 1st September 2006, A Public Limited Company promoted by Mr. Rohit Lamba, it is engaged in manufacturing, marketing, and trading, with a leadership position in the corporate gifting and promotional items industry. The Company has operations across India, the USA, and Europe, with subsidiaries in India, the USA, and Hong Kong, and its equity shares are listed on the SME (Small and Medium Enterprises) platform of the National Stock Exchange (NSE) having ISIN-INE0O7A01017.

1. MATERIAL ACCOUNTING POLICIES

(I) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared under the historical cost convention and ongoing concern basis and on an accrual basis and comply in all material aspects with the mandatory accounting standards and the relevant provisions of the Companies Act, 2013. Some small and petty cash expenses are accounted for either on receipt of the relevant advice or on the payment of the actual expenditure whichever is earlier.

(II) USE OF ESTIMATES:

The presentation and preparation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of revenues and expenses during the reporting year. Difference between the actual result and the estimates are recognized in the year in which the results are known/ materialized.

(III) FIXED ASSETS AND DEPRECIATION:

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. The depreciation on tangible assets has been provided on the WDV basis as per the useful life prescribed in Schedule II to the Companies Act, 2013. The company does not charge depreciation on moulds that are not in use and all those Moulds that are not in use in manufacturing during the year.

(IV) INVENTORIES:

i. Raw materials and packing materials are valued at the lower of Cost or net realizable value on a FIFO basis.

ii. Scrap is valued at net realizable value

iii. Goods in Transit are valued at cost to date.

iv. 'Cost' comprises all costs of purchase, cost of conversion & other costs incurred in bringing the inventory to the present location & condition.

v. We have not done a physical verification of the inventory of the company. We are relying on the management certificate for the total inventory of the company.

(V) CASH AND CASH EQUIVALENT:

Cash and cash equivalents for the purpose of cash flow statements comprise cash at bank and in hand and short-term investments with an original maturity of twelve months or less.

(VI) REVENUE RECOGNITION:

i. **Sales and sale of service:** Sales comprise sale of goods & services and other charges such as freight and forwarding, octroi charges, and exchange differences wherever applicable. Revenue from Services is recognized as and when services are rendered.

ii. **Other Income:** Interest income is recognized on an accrual basis in the Statement of Profit & Loss.

iii. **Export Benefits:** Export benefits are recognized in the year of Export.

iv. **Dividend:** Dividend income is accounted for as and when received & when the Company's right to receive dividend is established.

(VII) TAXATION:

i. Provision for income tax is made on the basis of the taxable income for the current accounting period in accordance with the provisions of the Income Tax Act, 1961.

ii. Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income for the year, is accounted for using the tax rates & laws that have been enacted and substantially enacted as of the balance sheet date. Deferred tax assets arising from timing difference are recognized to the extent there is virtual certainty that this would be realized in future and are reviewed for the appropriateness of their respective carrying values at each Balance sheet date.

(VIII) INVESTMENT:

Long term Investments are stated at cost. Provision for diminution in value of long-term investment is made only if such decline is other than temporary in the opinion of the management.
Current Investments are carried individual at the lower of cost & fair value.

(IX) FOREIGN CURRENCIES:

i. Transactions in Foreign currencies are recorded at the exchange rate prevailing on the date of the transaction. Amount short or excess realized/incurred is transferred to Statement of Profit and Loss.
ii. All foreign currency liabilities/assets not covered by forward contracts, if any, are restated at the rates prevailing at year's end, and any exchange difference are debited/ credited to the statement of Profit & Loss.
iii. In respect of transactions covered by forward contracts, the difference between the contract rate and the spot rate on the date of the transaction is charged to the statement of profit and loss over the period of the contract. The company has not entered into any transaction of forward contracts during the year.

(X) GOVERNMENT GRANT:

The Government grants are treated as deferred income. The deferred income is recognized in the statement of profit & loss on a systematic and rational basis over the periods necessary to match them with the related costs, which they are intended to compensate.

(XI) EMPLOYEES BENEFITS:

As per the AS 15 issued by the Institute of Chartered Accountants of India, details as below

i. Short term employee benefits are recognized as an expense at the undiscounted amounts in the statement of profit & loss of the year in which the related service is rendered.

ii. Contribution payable to the recommended Provident Fund is charged to Statement of Profit & Loss.

iii. Liabilities in respect of:

A. **Gratuity:** The company has not made any provision for Gratuity during the year. The company has changed the accounting policies, & Gratuity will be considered on a payment basis. As on 31.03.2026, the outstanding balance of Provision is Rs. 22.63 Lacs

B. **Bonus:** The company has not made any provision for a bonus during the year. It will be considered on a payment basis.

iv. Other defined contribution for employees' benefit:

i. The defined contribution for Leave travel allowance and medical reimbursement is recognized on an actual basis in the profit & loss Statement in the year when the eligible employee actually renders the service.

(XII). BORROWING COST:

Borrowing cost attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale as per Accounting Standard 16 "Borrowing Cost". Other Interest and borrowing costs are charged to revenue.

(XIII). EARNING PER SHARE:

Basic Earnings per share is computed by dividing net profit or loss for the period attributable to equity shareholders by the weighted average number of shares outstanding during the year. Diluted EPS is computed after adjusting the effects of all the dilutive potential equity shares except where the results would be dilutive. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic EPS, and also the weighted average number of equity shares, which would have been issued on the conversion of all dilutive potential equity shares.

(XIV). IMPAIRMENT OF ASSETS:

The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the management estimates the recoverable amount of the assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss

PRAMARA PROMOTIONS LTD
CIN : L51909MH2006PLC164247
Standalone Balance Sheet as at 31st March, 2026

(₹ In Lacs)

Particulars	Note No	31st March 2026 (Amount in Rs.)	31st March 2025 (Amount in Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,394.42	1,097.12
(b) Reserve & Surplus	3	10,458.35	5,033.89
(c) Money Received against share warrants	4	124.64	185.25
(2) Non-current liabilities			
(a) Long-term borrowings	5	2,643.58	1,647.49
(b) Defered Tax Liability	6	13.23	5.57
(3) Current liabilities			
(a) Short Term Borrowings	7	1,426.03	1,762.91
(b) Trade payables	8		
(A) total outstanding dues of micro enterprises and small enterprises; and		205.40	258.55
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		84.06	-
(c) Other current liabilities	9	72.04	61.39
(d) Short-term provisions	10	222.63	122.68
Total		**16,644.37**	**10,174.84**
II.Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	11	815.40	814.99
(ii) Capital work-in-progress		-	-
(b) Non-current investments	12	116.01	56.01
(c) Deferred Tax Assets (net)		-	-
(d) Long term loans and advances	13	940.00	-
(2) Current assets			
(a) Current Investments		-	-
(b) Inventories	14	3,059.39	3,876.66
(c) Trade receivables	15	5,673.35	3,095.55
(d) Cash and cash equivalents	16	606.38	619.46
(e) Short-term loans and advances	17	5,071.66	1,536.54
(f) Other current assets	18	362.18	175.64
Total		**16,644.37**	**10,174.84**
Material Accounting Polictes	1		
Notes to accounts	28-43	0	0

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For Satya Prakash Natani & Co.
Chartered Accountants
ICAI F.R.No. 115438W

SD/-
Satyaprakash Natani
(Partner)
M.No.: 048091
Date:- 26.05.2026
Place:- Mumbai

For & On Behalf of the Board of Directors

SD/-
Rohit Lamba
Chairman & Managing Director
DIN-01796007

SD/-
Sheetal Lamba
Whole Time Director and CFO
DIN-01796017

SD/-
Sanket Lamba
Director
DIN 09744427

SD/-
Vanita Pednekar
Company Secretary

PRAMARA PROMOTIONS LTD
CIN : L51909MH2006PLC164247

Standalone Statement of Profit and Loss for the Year Ended 31st March, 2026

(₹ In Lacs)

Particulars	Note No.	2025-26 (Amount in Rs.)	2024-25 (Amount in Rs.)
Revenue from operations	19	11,058.87	7,656.49
Other income	20	361.77	115.71
Total Income		**11,420.64**	**7,772.21**
Expenses:			
Purchases	21	7,533.57	6,654.81
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	22	817.27	(1,032.41)
Employee benefit expense	23	502.33	422.94
Financial costs	24	727.42	566.11
Depreciation and amortisation cost	25	124.76	106.73
Other expenses	26	527.99	404.67
Total expenses		**10,233.34**	**7,122.86**
Profit before Expectional Item and Tax		**1,187.30**	**649.35**
Expectional Item		-	-
Profit before Expectional Item and Tax		**1,187.30**	**649.35**
Tax expense:			
(1) Current tax		200.00	100.00
(2) Deferred tax		7.66	2.00
(3) (Excess) / Less Provision for earlier years		-	-
(4) Corporate Social Resposibility (CSR)		9.25	
Profit After Expectional Item and Tax		**970.40**	**547.35**
Profit for the period		**970.40**	**547.35**
Earning per equity share:	27		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		6.96	4.99
(2) Diluted		6.96	4.99

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For Satya Prakash Natani & Co.
Chartered Accountants
ICAI F.R.No. 115438W

SD/-
Satyaprakash Natani
(Partner)
M.No.: 048091
Date:- 26.05.2026
Place:- Mumbai

For & On Behalf of the Board of Directors

SD/-
Rohit Lamba
Chairman & Managing Director
DIN-01796007

SD/-
Sheetal Lamba
Whole Time Director and CFO
DIN-01796017

SD/-
Sanket Lamba
Director
DIN 09744427

SD/-
Vanita Pednekar
Company Secretary

PRAMARA PROMOTIONS LTD

CIN : L51909MH2006PLC164247

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ In Lacs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	**1,187.30**	**649.35**
Adjustments for:		
Depreciation and amortisation expense	124.76	106.73
Sundary Balance W/off	(114.40)	
Interest and other income on investments	(243.63)	(71.47)
Other borrowing cost	73.73	11.40
Interest expenses	653.70	548.51
Deferred tax	(7.66)	(2.00)
Corporate Social Resposibility (CSR)	(9.25)	-
Provision of Tax	(200.00)	(100.00)
Operating profit / (loss) before working capital changes	**1,464.54**	**1,142.53**
Changes in working capital:		
Increase / (Decrease) in trade payable	30.91	32.61
Increase / (Decrease) in short term borrowing	(336.88)	(294.26)
Increase / (Decrease) in provisions	99.95	10.00
Increase / (Decrease) in deferred tax liabilities	7.66	(5.57)
Increase / (Decrease) in other current liabilities	10.64	(19.65)
(Increase) / Decrease in other current assets	186.54	(13.89)
(Increase) / Decrease in short term loan and advances	(3,535.13)	(591.28)
(Increase) / Decrease in trade receivables	(2,577.80)	(1,230.75)
(Increase) / Decrease in inventories	817.27	(1,032.41)
	(5,296.83)	**(3,145.20)**
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(3,832.29)**	**(2,002.66)**
Less: Taxes paid	**(42.18)**	**30.43**
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(3,874.47)**	**(1,972.23)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of tangible / intangible assets	(125.17)	(173.79)
Investment in fixed deposits	-	-
bank interest received	27.13	71.47
Dividend received	-	-
Investment in Non Current investment	(940.00)	
Increase in Long term loans and advances	(60.00)	
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	**(1,098.04)**	**(102.33)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest expenses	(727.42)	(559.91)
Funds borrowed	996.09	335.50
Dividend paid	-	-
Issue of Equity Shares	4,690.76	2,576.42
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	**4,959.43**	**2,352.00**
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	**(13.08)**	**277.44**
Cash and Cash equivalents at beginning period (Refer Note 14)	**619.46**	**342.02**
Cash and Cash equivalents at end of period (Refer Note 14)	**606.38**	**619.46**
D. Cash and Cash equivalents comprise of		
Cash on hand	**17.19**	**17.05**
Balances with banks		
In current accounts	**589.19**	**602.41**
Total	**606.38**	**619.46**

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

As per our report of even date
For Satya Prakash Natani & Co.
Chartered Accountants
ICAI F.R.No. 115438W

SD/-
Satyaprakash Natani
(Partner)
M.No.: 048091
Date:- 26.05.2025
Place:- Mumbai

As per our report of even date
For & On Behalf of the Board

SD/-
Rohit Lamba
Chairman & Managing Director
DIN-01796007

SD/-
Sheetal Lamba
Whole Time Director and CFO
DIN-01796017

SD/-
Sanket Lamba
Director
DIN 09744427

SD/-
Vanita Pednekar
Company Secretary

PRAMARA PROMOTIONS LTD

CIN : L51909MH2006PLC164247

Notes Forming Part of Balance Sheet

Note 2 :- Share capital *(₹ In Lacs)*

Particulars			31st March, 2026	31st March, 2025
Authorised share capital*				
150.00 (PY 125.00) equity Shares of Rs.10 each			1,500.00	1,250.00
Issued, subscribed & paid-up share capital**				
13,9.44 (PY 10,9.71) Equity Shares of Rs.10/- each			1,394.42	1,097.12
Share holding pattern and details				
Shareholder	**% holding**	**No.of shares**		
Rohit Lamba	28.95	40,37,325		
Sheetal Lamba	3.14	4,38,000		
Total share capital			1,394.42	1,097.12

** The Authorised capital has increased during the half year from Rs 1250.00 to Rs 1500.00. There increase in authorised capital is due to issue of New shares. There is fresh issue of shares by way of Preferantial for 250.00 Shares. allotment of new shares done on 26.08.2025

** The issued capital has increased during the half year from Rs 10,97.12 to Rs 1394.42. There increase in issue capital is due to issue of New shares. There is fresh issue of shares by way of Preferantial for 23.73 Shares. allotment of new shares done on 26.08.2025

The company has issued 2.95 share warrants @ Rs. 169. on 26.08.2025. The company has called 25% application money on share warrants.

Note 2.1 : Reconciliation of number of shares outstanding is set out below: *(₹ In Lacs)*

Particulars	31st March, 2026	31st March, 2025
Equity shares at the beginning of the year	109.71	90.35
Add: Shares issued during the current financial year **(Preferential basis)**	29.73	19.36
Equity shares at the end of the year	139.44	109.71

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 2.3 : (a) There is fresh issue of shares by way of Preferantial for 23.73 Shares
Note 2.4 : There is change in the number of shares outstanding at the beginning and at the end of the Full year.
Note 2.5 : There is change in the pattern of shareholding during the Full year.

	Shares held by promoters at the end of the year ending 31st March 2026			**% Change during the year*** **
Sr. No.	**Promoter Name**	**No. of Shares****	**% of total shares****	
1	Rohit Lamba	40.37	28.95	(14.36)
2	Sheetal Lamba	4.38	3.14	(0.71)
3	Veena Multani	0.09	0.06	0.06
4	Sapna Makhija	0.05	0.04	0.04
5	Sanket Lamba	0.01	0.00	0.00
	Total	**44.89**	***32.20***	

During the year the promoters shareholding has changed to the sale/transfer of shares

	Shares held by promoters at the end of the year ending 31st March 2025			**% Change during the year*** **
Sr. No.	**Promoter Name**	**No. of Shares****	**% of total shares****	
1	Rohit Lamba	47.52	43.32	(20.07)
2	Sheetal Lamba	4.23	3.86	(1.87)
3	Veena Multani	0.09	0.08	0.08
4	Sapna Makhija	0.05	0.05	0.05
5	Sanket Lamba	0.01	0.01	0.01
	Total	**51.89**	***47.30***	

Note 3: Surplus *(₹ In Lacs)*

Particulars	31st March, 2026	31st March, 2025
Security Premium	3,431.55	1,234.00
Add :- Shares issued during the current financial year (Preferential basis)	4,454.07	2,197.55
Less :- IPO Expenses		
	7,885.62	3,431.55
Profit & Loss A/c		
Opening balance	1,602.34	1,059.91
Add:- Profit for the year	970.40	547.35
Less: Bonus shares issued	-	-
Less: Provision for Short Income Tax	-	4.92
	2,572.73	1,602.34
Total	10,458.35	5,033.89

There is fresh issue of shares by way of Preferential for 23.73 Shares at Rs. 169 (Face value Rs. 10 and Rs. 159 Security premium)

Note 4 : Money Received against share warrants

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Share Warrants	124.64	185.25
Total	124.64	185.25

The company has issued 2,95,000 share warrants @ Rs. 169. on 28.08.2025. The company has called 25% application money on share warrants.

Note 5 : Long term borrowings

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Secured		
1. AXIS BANK-GECL-921060057357353-2.59 CR Sanction Amount 2,59,00,000 Matured on 30.11.2026 EMI 719440	57.56	57.56
2. Deutsche Bank Term Loan A/c no 300018318620073 Note :- Loan Against Property from Deutsche Bank amounting Rs.8,50,00,000/- secured by residential flat of Directors payable in EMI of 9,31,777/- Matured on 05.07.2034	-	692.99
3. BANK OF BARODA TERM LOAN A/C NO : 03810600002667 Sanction Amount 13.50 CR Matured on 23.11.2037 EMI 16,05,567	1,324.03	-
4. Deutsche Bank Term Loan - 320018318620019 Sanction Amount 1,40,20,514 Matured on 05.09.2027 EMI 577180	-	48.28
5. Deutsche Bank Term Loan - 320018318620028 Sanction Amount 1,32,69,771 Matured on 05.09.2027 EMI 546275	-	45.70
6. Deutsche Bank Term Loan - 320018318620037 Sanction Amount 1,72,81,726 Matured on 05.09.2027 EMI 711434	-	59.51
7. Deutsche Bank Term Loan - 320018318620046 Sanction Amount 1,15,54,703 Matured on 05.09.2029 EMI 370132	-	94.07
8. Bajaj Finserv Limited Mercedes Benz Sanction Amount 30,25,722 Matured on 02.12.2026 EMI 83443	12.05	-
9. Tata Capital Limited Audi Car Sanction Amount 15,00,000 Matured on 03.07.2025 EMI 60450 **(Audi car is in the name of Director)**		
10. IndusIND Bank Sanction Amount 35,00,000 Matured on 04.06.2027 EMI 1,23,915	14.06	23.30
11. Car Loan ICICI Bank Wealth Management Note :- Car Loan for ICICI Bank Wealth Management Rs.40,10,000/- secured by hypothecation of vehicle payable in EMI of 1,09,370/- Matured on 10.04.2029	27.03	33.41
12. Car Loan ICICI Bank Wealth Management Note :- Car Loan for ICICI Bank Wealth Management Rs.29,90,000/- secured by hypothecation of vehicle payable in EMI of 73,047/- Matured on 10.01.2030	21.36	24.98
13. Car Loan HDFC Note :- Car Loan for HDFC Bank Rs.1,04,04,464/- secured by hypothecation of vehicle payable in EMI of 1,67,134/- Matured on 07.08.2031	78.68	89.37
Unsecured		
Loan from NBFC (excluding current maturities)	1,108.81	475.99
TOTAL	2,644	1,645

Note 6 : Defered Tax Liability (₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Defered Tax Liability	13.23	5.57
	13.23	5.57

Note 7 : Short Term Borrowings (₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Secured		
Deutsche Bank- CC	-	1,192.99
Bandhan Bank	422.20	-
Bank of Baroda	835.24	-
Note :- Against mortagage of Residential & Official Property of Director as below*		
*1. Flat no.502, Plam Beach Riviera Chsl, Gandhi Gram Road, Juhu, Mumbai - 400049		
*2. C-4108/4109/4110, Oberoi Garden Estate, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072		
3. A-208, Boomerang, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072 (Owned by Company)		
Current Maturities of Long Term Borrowings	96.44	190.55
Unsecured		
Current Maturities of Long Term Borrowings from NBFC	72.16	379.37
Total	1,426.03	1,762.91

Note 8 : Trade payables (₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Total outstanding dues of micro enterprises and small enterprises	205.40	258.55
Total outstanding dues of creditors other than micro enterprises and small enterprises	84.06	-
Total	289.46	258.55

Note 8.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since limited informationhas been received from the suppliers regarding their status under the said Act as at 31st March 2026, disclosures relating to amounts unpaid as at the year end ... In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March,2026 (₹ In Lacs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	185.87	16.36	3.17	-	205.40
(ii) Others	74.77	9.29	-	-	84.06
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

Trade Payables ageing schedule: As at 31st March,2025 (₹ In Lacs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	206.09	38.63	13.83	-	258.55
(ii) Others					
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

Note 9 : Other Current Liabilities (₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Statutory Dues:		
GST and other Indirect taxes	-	0.06
TDS	18.10	38.97
ESIC, PT & PF Payable	4.95	1.96
Others	48.14	19.64
Other Dues:		
Outstanding Liabilities	0.84	0.76
Total	**72.04**	**61.39**

Sub-note 9.1 : Outstanding Liabilities (₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Creditors for Expenses	0.84	0.76
Interest Payable	-	-
Temporary overdraft balances	-	-
Total	**0.84**	**0.76**

Note 10 : Short Term Provisions (₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Provision for income tax (net)	200.00	104.24
Provision for Gratuity	22.63	18.44
Total	**222.63**	**122.68**

PRAMARA PROMOTIONS LTD

Note 11:- Property, plant & equipments as on 31st March, 2026

(As per the Companies Act, 2013)

Tangible Assets

(₹ *In Lacs*)

Details of Assets	Gross Block				Accumulated Depreciation				Net Block	
	As On 01st April, 2025	Additions	Deductions	Total	As On 01st April, 2025	For The Year	Deductions	As on 31st March, 2026	As At 31st March, 2026	As At 31st March, 2025
TANGIBLE ASSETS										
Office Premises	392.10		-	**392.10**	128.52	**14.89**		143.41	248.69	263.58
Plant & Equipment	732.15	93.28	0.50	**824.94**	307.90	**48.55**		356.45	468.49	424.25
Furniture & Fixtures	320.83	23.74		**344.57**	279.24	**21.30**		300.54	44.03	41.59
Vehicles	325.27		-	**325.27**	246.00	**29.82**		275.82	49.45	79.27
Computers	116.02	8.64	-	**124.66**	109.72	**10.21**		119.93	4.74	6.30
	1,886.38	**125.67**	**0.50**	**2,011.55**	**1,071.38**	**124.76**	**-**	**1,196.15**	**815.40**	**814.99**
Total	**1,886.38**	**125.67**	**0.50**	**2,011.55**	**1,071.38**	**124.76**	**-**	**1,196.15**	**815.40**	**814.99**
Figures of previous year	**1,712.59**	**173.79**	**-**	**1,886.38**	**964.65**	**106.73**	**-**	**1,071.38**	**814.99**	**747.94**

PRAMARA PROMOTIONS LTD
CIN : L51909MH2006PLC164247
Notes Forming Part of Balance Sheet

Note 12 : Non current investment (₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Investment in Subsidiary Company (1 HKD)	0.00	0.00
2	Investment in Shares Unquoted	0.01	0.01
3	Investment in Partnership Firm	56.00	56.00
4	Aditya birla sun life mutual fund	60.00	-
	Total	**116.01**	**56.01**

All above investments are carried at cost

12.1 Other disclosures

(a)	Aggregate cost of quoted investment Aggregate market value of quoted investments	-	-
(b)	Aggregate amount of unquoted investments	116.01	56.01
(c)	Aggregate provision for diminution in value of investment	-	-
(d)	Company invested HK$ 1, in Hongkong Subsidiary.		

Note 13 : Long term loans and advances (₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2026
1	Long term loans and advances	940.00	
	Total	**940.00**	**-**

Note 14 : Inventories (₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Stock in Trade	3,059.39	3,876.66
	*Valued at lower of cost and net realizable value		
	Total	**3,059.39**	**3,876.66**

Note 15 : Trade receivables (₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
	a) Secured, considered good b) Unsecured, considered good c) Doubtful	5,673.35	3,095.55
	Total	5,673.35	3,095.55

Note: Debtors shown is net of Factoring facility Rs. 9,91.00 provided by Axis Bank

Trade Receivables ageing schedule as at 31st March, 2026 (₹ In Lacs)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	5,762.46	890.92	7.17	-	3.79	6,664.35
(i) Undisputed Trade receivables -considered doubtful						
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Trade Receivables ageing schedule as at 31st March, 2025 (₹ In Lacs)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	2,710.12	359.86	-	10.19	15.38	3,095.55
(i) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Note 16 : Cash and bank balances (₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	**Cash and cash equivalent**		
	Cash In hand	17.19	17.05
	Sub total (A)	**17.19**	**17.05**
2	**Bank balances - current accounts**		
	Current Accounts	69.84	292.64
		-	-
3	Term Deposits	518.25	308.66
	(Fixed deposit of Rs.308.66 pledged with Axis Bank against the facility of Factoring Rs.991.00 provided by Axis Bank)	-	-
		-	-
4	Fixed Deposits with Government Authorities	1.10	1.10
	Sub total (B)	**589.19**	**602.41**
	Total [A + B]	**606.38**	**619.46**

Note 17 : Short terms loans and advances (₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Others		
	Deposits	41.63	41.00
	Loan to staff	36.17	36.41
	Loan to Others	2,479.83	632.68
	Advance to suppliers	2,383.06	338.57
	Other Advances	130.97	487.88
	Total	**5,071.66**	**1,536.54**

Note 18 : Other current assets (₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Tax Deducted at source	134.76	39.59
2	Statutory Dues Refund receivable	227.42	136.05
	Total	**362.18**	**175.64**

PRAMARA PROMOTIONS LTD

CIN : L51909MH2006PLC164247

Notes Forming Part of Statement of Profit & Loss

Note 19 : Revenue from operations (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Sales of products *(refer sub note 17.1)*	11,058.87	7,656.49
	Sales are net of Goods & Service Tax (GST)		
	Total	**11,058.87**	**7,656.49**

19.1 Sale of products (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Sales - Local Sales	10,342.25	7,038.93
2	Sales - Export sales	550.73	597.57
3	Sale of Services	165.89	20.00
	Total	**11,058.87**	**7,656.49**

Note 20 : Other income (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Interest Income	243.63	71.47
2	Other Income	118.14	44.25
	Total	**361.77**	**115.71**

20.1 Interest Income (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Interest from Banks	27.13	21.53
2	Interest from Others	216.51	49.93
		243.63	**71.47**

20.2 Other Income (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Statutory Dues refund received	-	44.25
2	DUTY DRAWBACK-EXPORT	3.73	-
3	Sundary Balance W/off	114.40	
		118.14	**44.25**

Note 21 : Purchase of Stock-in-Trade (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	**Purchase of Stock-in-Trade**	8,350.84	6,654.81
	Total	**8,350.84**	**6,654.81**

Note 22 : Change in inventories (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	**Change in inventories of Stock in Trade**		
	Opening stock	3,876.66	2,844.24
	Closing stock	3,059.39	3,876.66
	Total	**817.27**	**(1,032.41)**

Note 23 : Employment benefit expenses (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Directors Remuneration	60.00	60.00
2	Salary and Wages	389.13	325.91
3	Contribution to PF & ESIC	14.58	11.43
4	Incentives to employees	38.62	25.60
	Total	**502.33**	**422.94**

23.3 Employment provident fund (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Contribution to PF & ESIC	14.58	11.43
	Total	**14.58**	**11.43**

23.4 Incentives to employees (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Staff Welfare	25.61	15.56
2	Gratuity Exp	4.19	-
3	Conveyance	6.55	7.40
4	Bonus	2.28	2.64
	Total	**38.62**	**25.60**

Note 24 : Financial cost (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Bank Charges	73.73	11.40
2	Bank Interest	411.52	460.36
3	Interest on other loan	223.93	82.34
4	Other Interest	18.25	5.82
5	Bill Discounting Charger	-	6.20
	Total	**727.42**	**566.11**

Note 25 : Depreciation and amortised cost (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Depreciation Exp	124.76	106.73
	Total	**124.76**	**106.73**

Note 26 : Other expenses

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Repairs & Maintenance	46.41	39.84
2	Insurance Premium	9.53	6.23
3	Rent, rates & taxes	72.29	110.21
4	Miscelleanous Expenses	397.26	245.89
5	Auditor's Remuneration	2.50	2.50
	Total	**527.99**	**404.67**

26.1 Repairs & maintenance

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Repairs to Machinery	8.62	9.81
2	Other repairs	37.79	30.04
	Total	**46.41**	**39.84**

26.2 Insurance premium

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Insurance Premiums	9.53	6.23
	Total	**9.53**	**6.23**

26.3 Rent, rates & taxes

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Rent	72.29	87.47
2	Rates & Taxes	-	22.74
	Total	**72.29**	**110.21**

26.4 Miscelleanous expenses

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Factory Expenses	66.68	129.83
2	Travelling Expenses	32.76	25.14
3	Communication Expenses	53.87	60.70
4	Electricity Expenses	25.08	28.32
5	Legal and Professional Fees	54.48	84.36
6	Software Expense	7.15	5.74
7	Selling Expenses	23.25	23.02
8	Miscellaneous Expenses	66.44	(154.39)
9	Office Expenses	30.59	14.02
10	Commission and Discount	36.96	29.14
	Total	**397.26**	**245.89**

Note 27 : Earning per share

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Net profit after tax	970.40	547.35
2	Weighted average number of equity shares	139.44	109.71
	Earning per share (face value of Rs.10/-fully paid)	**6.96**	**4.99**

In the opinion of the Directors, the current assets, loans and advances are approximately of the value as stated in the balance sheet, if realized in the ordinary course of the business. The provision of all known liabilities is adequate and not in excess of the amount reasonably required. We have not verified the all the Debtors & Creditors, Advances to Other Parties, and Loans as a third party confirmation. We are relying on the management certificate for the realized value of the assets.

28]. SUBSIDIARY COMPANY AND ASSOCIATES FIRM:

a) The company has a 100% subsidiary in Hong Kong (Pramara Promotions Private Limited-Hong Kong) and in the United States of America (Pramara NA INC).
b) Company has a 40% Associate Enterprises relationship with Essel Plast Pack.

29] IMPORT ON CIF BASIS:

(Rs in Lacs)

Particulars	2025-2026	2024-2025
Finished goods	115.15	629.08
TOTAL	**115.15**	**629.08**

30] EARNING AND EXPENDITURE IN FOREIGN CURRENCY:

(Rs in Lacs)

Particulars	2025-2026	2024-2025
Earning Export of goods (FOB)	550.73	597.57
Expenditure	5.08	18.47

31] DISCLOSURE OF TRANSACTIONS BETWEEN COMPANY AND RELATED PARTY:

(i) List of Related Parties

Particulars	Relationship
Essel Plast Pack	Essel Plast Pack (40% capital and profit sharing ratio)
Green Leaf Solution	Proprietorship concern of Director / KMP*
Saar Enterprises	Partnership firm in which Director / KMP is a partner*

Pramara Finance Pvt Ltd	Entity controlled by Directors of the Company*
Mr. Rohit Lamba	Key Managerial Personnel (KMP) - Managing Director
Ms. Sheetal Lamba	Key Managerial Personnel (KMP) - Whole Time Director and CFO
Mr. Aadit Lamba	Relative of KMP (Relative of Director)
Mr. Sanket Lamba	Non-Executive Director
Mr. Utsav Sumankumar Bhavsar	Independent Director
Mr. Aditya Vikrambhai Patel	Independent Director
Ms. Vanita Pednekar	Key Managerial Personnel (KMP) – Company Secretary

(ii) Related Party Transaction (Rs in lacs)

Particulars	**Nature of Transaction**	**As at 31-March-2026**	**As at 31-March-2025**
Short Term loans & Advance			
Essel Plast Pack	Advance for material	69.94	-
Investments			
Essel Plast Pack	Investment	-	-
Sundry Debtor			
Essel Corporation	Sales Received	-	-
Sundry Creditor			
Green Leaf Solution	Purchase/Reimbursement Payment	1568.61 1040.11	281.65 187.83
Saar Enterprises	Purchase/Reimbursement Payment	347.34 502.90	
Loan & Advances			
Pramara Finance Pvt Ltd	Service	-	-
Remuneration			
Mr. Rohit Lamba	Managerial Remuneration	36.00	36.00

Ms. Sheetal Lamba	Managerial Remuneration	24.00	24.00
Independent Director Fees			
Mr Utsav Sumankumar Bhavsar	Independent Director's Fees	1.32	-
Mr Aditya Vikrambhai Patel	Independent Director's Fees	0.67	-
Non-Executive Director Fees			
Mr Sanket Lamba	Non-Executive Director's Fees	-	-
SMP salary			
Mr Aadit Lamba	Salary / Employee Remuneration	12.00	-
CS Salary			
Ms Vanita Pednekar	Salary / Remuneration	3.00	-

(iii) Related Party Balance

(Rs in lacs)

Particulars	**Nature of Transaction**	**Year ended on 31-March-2026**	**Year ended on 31-March-2025**
Loan & Advances			
Essel Plast Pack	Advance for material	539.42	469.49
		-	
Investments			
Essel Plast Pack	Investments	56.00	56.00
Sundury Debtor			
Essel Corporation	Sale	-	-

Sundary Creditor Green Leaf Solution	Proprietorship concern of Director / KMP*	528.50	
Saar Enterprises	Partnership firm in which Director / KMP is a partner*	155.56	
Loan & Advances Pramara Finance Pvt Ltd	Service	-	-
Remuneration			
Mr.Rohit Lamba	Managerial Remuneration	-	-
Mrs.Sheetal Lamba	Managerial Remuneration	-	-
Independent Director Fees			
Mr Utsav Sumankumar Bhavsar	Independent Director's Fees	-0.20	-
Mr Aditya Vikrambhai Patel	Independent Director's Fees	0.03	-
Non-Executive Director Fees			
Mr Sanket Lamba	Non-Executive Director's Fees	-	-
SMP salary			
Mr Aadit Lamba	Relative Salary / Employee Remuneration	-	-
CS Salary Ms Vanita Pednekar	Salary / Remuneration	-	-

32. LEASES:

A lease arrangement where the risk and reward incidental to ownership of an asset substantially vest with the lessor is recognized as an operating lease. Lease rentals under operating leases are recognized in the statement of profit and loss account as and when accrues. During the year, lease charges paid Rs. 72.29 Lacs Future minimum lease payment due as on the Balance Sheet date is as follows:

(Rs in Lacs)

Particulars	As 31st March, 2026	As 31st March, 2025
Not later than one year	73.05	70.35
Later than one year but not later than Three years	219.16	211.06
Later than Three years	NA	NA
TOTAL	**292.21**	**281.41**

Note:

1. Lease Agreement Daman Factory Starts from 15.08.25 and last date is 14.08.28.
2. Lease Agreement Bhiwandi WH Starts from 01.09.24 and last date is 31.08.27
3. Lease Agreement Delhi Office Starts from 01.12.25 and last date is 30.10.26.
4. The lease agreement of Guest House Daman is under process. And the rent is being paid by mutual consent till 31.3.2026. We will renew the rent agreement from 01 April 2026.

33. LONG TERM BORROWING:

The company has been sanctioned a term loan from Bank of Baroda as a Loan Against Property of Rs. 1350.00 lacs against the hypothecation of the office and residence flat and offices of Directors of the company & personal guarantee of Mr Rohit Lamba & Sheetal Lamba, Director of the Company. For loan maturity, refer to note 5 of the financial statements. Deutsche Bank Facility takes over Bank of Baroda

The Company has also taken long term borrowings from NBFC of Rs 1,108.81 during the financial year

Loan Outstanding Amount Details Given Below. **(Rs in Lacs)**

Particulars	31st March, 2026	31st March, 2025
Secured		
1. AXIS BANK-GECL-921060057357353-2.59 CR Sanction Amount 259.00 Matured on 30.11.2026 EMI 7.19	57.56	57.56
2. Deutsche Bank Term Loan A/c no 300018318620073 Note :- Loan Against Property from Deutsche Bank amounting Rs.8,50.00/- secured by residential flat of Directors payable in EMI of 9.31/- Matured on 05.07.2034	-	692.99
3.BANK OF BARODA TERM LOAN A/C NO : 03810600002667 Sanction Amount 13.50 CR Matured on 23.11.2037 EMI 16.06	1,324.03	-
4. Deutsche Bank Term Loan – 320018318620019	-	48.28

Sanction Amount 140.21 Matured on 05.09.2027 EMI 5.77		
5. Deutsche Bank Term Loan - 320018318620028 Sanction Amount 132.70 Matured on 05.09.2027 EMI 5.46	-	45.70
6. Deutsche Bank Term Loan - 320018318620037 Sanction Amount 172.82 Matured on 05.09.2027 EMI 7.11	-	59.51
7. Deutsche Bank Term Loan - 320018318620046 Sanction Amount 115.54 Matured on 05.09.2029 EMI 3.70	-	94.07
8. Bajaj Finserv Limited Mercedes Benz Sanction Amount 30.26 Matured on 02.12.2026 EMI 0.83	12.05	-
9. Tata Capital Limited Audi Car Sanction Amount 15,00,000 Matured on 03.07.2025 EMI 60450	-	2.32
10. IndusIND Bank Sanction Amount 35.00 Matured on 04.06.2027 EMI 1.24	14.06	23.30
11. Car Loan ICICI Bank Wealth Management Note :- Car Loan for ICICI Bank Wealth Management Rs.40.10/- secured by hypothecation of vehicle payable in EMI of 1.09/- Matured on 10.04.2029	27.03	33.41
12. Car Loan ICICI Bank Wealth Management Note :- Car Loan for ICICI Bank Wealth Management Rs.29.90/- secured by hypothecation of vehicle payable in EMI of 0.73/- Matured on 10.01.2030	21.36	24.98
13. Car Loan HDFC Note :- Car Loan for HDFC Bank Rs.104.04/- secured by hypothecation of vehicle payable in EMI of 1.67/- Matured on 07.08.2031	78.68	89.37
Unsecured Loan from NBFC (excluding current maturities)	1,108.81	475.99
TOTAL	**2,643.58**	**1,647.49**

34. SHORT TERM BORROWING:

Working capital loan has been taken by the company from Bank of Baroda against the security of stocks, debtors and collateral security of Office of the Company &

Residential Flat and offices of the Directors & all the assets of the company. The loan is secured by the personal guarantee of Mr. Rohit Lamba & Mrs. Sheetal Lamba, Director of the Company.

Loan Outstanding Amount Details Given Below. **(Rs in Lacs)**

Particulars	31st March, 2026	31st March, 2025
Secured		
Deutsche Bank- CC	-	1,192.99
Bandhan Bank	422.20	
Bank of Baroda	835.24	
Note:- Against the mortgage of the Residential & Official Property of the Director as below*		
*1. Flat no.502, Plam Beach Riviera Chsl, Gandhi Gram Road, Juhu, Mumbai - 400049		
*2. C-4108/4109/4110, Oberoi Garden Estate, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072		
3. A-208, Boomerang, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072 (Owned by Company)		
Current Maturities of Long Term Borrowings	96.44	190.55
Unsecured		
Current Maturities of Long Term Borrowings from NBFC	72.16	379.37
Total	**1,426.03**	**1,762.91**

35. DEBTORS AND CREDITORS & OTHER CURRENT ASSETS:

No independent confirmation of balances has been received from debtors and creditors & Other Current Assets and, therefore, the amounts reported in the Balance Sheet are those which are reflected in the books of accounts.

36. ACCOUNTING FOR TAXES ON INCOME:

Income Tax Assessments of the Company have been completed up to Assessment Year 2023-24. There is no disputed demand outstanding up to the said Assessment Year. During the Current Year provision for Income Tax has been made as per Income Tax Act, 1961, after considering all available exemptions and deductions.

37. Contingent Liabilities & Commitments (to the extent not provided for)

(Rs in Lacs)

Particulars	As on 31.03.2026	As on 31.03.2026
Axis Bank Bill discounting against debtors	991.00	839.08
GST Liability	51.18	105.15
Income Tax Liability & TDS Liability as per Traces	130.92	99.40

Provident Fund Demand	3.96	1.16
Legal Cases Filed by Various Parties	148.51	158.31

38. CONSUMPTION OF IMPORTED & INDIGENOUS RAW MATERIAL ETC.

NA

39. The Company has not granted loans or advances in nature of loans to promoters/directors/ KMPs and related parties either severally or jointly with any other person, that are:

a. Repayable on Demand other than disclose in Note number 31 and 34 OR
b. Without specifying any terms of period of repayment

40. The Company has utilised the borrowings from banks and financial institutions for the purpose for which it was taken.

41. Other Statutory Information:

- The issued capital has increased during the year from Rs 109.71 lacs to Rs 139.44 lacs There increase in issue capital is due to issue of New shares. There is fresh issue by way of Preferential for 29.73 lacs Shares.
- The title deeds of all the immovable properties of the Company are held in the name of the Company.
- The Company has not revalued its Property Plant & Equipment.
- The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company did not have any transactions with Companies struck off.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- In respect of the Company's borrowings from Banks or Financial institutions on the basis of security of current assets, the quarterly returns or statements of current assets filed by the company with banks or financial institutions are in agreement with the books of accounts.
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:
  - ➢ Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - ➢ Provide any guarantee, security or like to or on behalf of the Ultimate Beneficiaries.
- The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
  - ➢ Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate Beneficiaries)
  - ➢ Provide any guarantee, security or the like on the behalf of the Ultimate Beneficiaries,

- The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961 (such as, search or survey or any other relevant pro Income Tax Act, 1961).
- The Company has not been declared wilful defaulter by any bank or financial institution or other lender.
- The Company does not have any scheme of arrangements which have been approved by the Competent Authority in terms of Section 230 to 237 of the Act.
- The Company have any subsidiary and therefore provision regarding the number of layers prescribed under Section of Section 2 (87) of the Act read with the Companies (Restriction on number of layers) Rules, 2017 is applicable to the Company.

42. Ratios:

Sr. No.	Ratios	31st March 2026	31st March 2025
a)	**Current Ratio (No. of times)** Current Assets/ Current Liabilities	7.35	4.22
b)	**Debt-equity Ratio (No. of times)** Total Debt / Equity	0.34	0.54
c)	**Debt Service Coverage Ratio (No. of times)** Profit before interest and Tax / Debt Service	11.36	2.13
d)	**Return on Equity Ratio (%)** Profit for the period / Average Equity	10.79%	11.74%
e)	**Inventory turnover Ratio (No. of times)** Revenue from Operations / Average Inventories	3.61	1.98
f)	**Trade Receivables turnover ratio (No. of times)** Revenue from Operations / Average Trade Receivables	1.95	2.47
g)	**Trade Payables turnover ratio (No. of times)** Purchases + Other Expenses/ Average Trade Payables	38.21	29.61
h)	**Net capital turnover ratio (No. of times)** Revenue from Operations / Working Capital	0.89	1.11
i)	**Net Profit Ratio (%)** Profit before tax / Revenue from Operations	8.50%	7.04%
j)	**Return on capital employed (No. of times)** Earnings before interest & Tax / Capital Employed (Net worth + Total Debts)	0.12	0.13

43. We have not done any physical verification of fixed assets and inventory.

44. Debtor and creditor balances as subject to confirmation

45. The previous year figures have been regrouped/ reclassified and represented wherever necessary to conform to the current presentation.

CA SATYA PRAKASH NATANI DISA(ICAI),FAFD | CA SANGEETA PAREKH | CA SURESHKUMAR YADAV | CA ARCHANA JAIN | CA ANU OSWAL

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PRAMARA PROMOTIONS LIMITED

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of PRAMARA PROMOTIONS LIMITED (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") its associates and jointly controlled entities, comprising of the Consolidated Balance Sheet as at 31st March, 2026, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements including material accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, its associates and jointly controlled entities as at 31st March, 2025, and their consolidated profit/loss and their consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as 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 Consolidated Financial Statements" section of our report. We are independent of the Company in accordance with' Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matter(s)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, end in forming our opinion thereon,

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and we do not provide a separate opinion on these matters.

Other Matter

We did not audit the financial statements / financial information of subsidiaries and jointly controlled entities except Essel Plastpack, whose financial statements / financial information reflect total assets of Rs. 337.52 lacs as at 31st March, 2026, Total revenues of Rs. 186.78 lacs and net cash flows amounting to Rs. Negative Cashflow of Rs.24.46 lacs for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net profit/loss of Rs.50.35 lacs for the year ended 31st March, 2026, as considered in the consolidated financial statements, in respect of PRAMARA PROMOTIONS PRIVATE LIMITED, subsidiary, whose financial statements / financial information have not been audited by us. These financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, jointly controlled entities and associates, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, jointly controlled entities and associates, is based solely on such unaudited financial statements / financial information. In our opinion and according to the information and explanations given to us by the Management, this financial statements / financial information is not material to the Group.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

Management's & Board of Directors Responsibilities for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") That give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group including its Associates and Jointly controlled entities in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectivelyfor ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on ouraudit. While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act

CA SATYA PRAKASH NATANI DISA(ICAI),FAFD | CA SANGEETA PAREKH | CA SURESHKUMAR YADAV | CA ARCHANA JAIN | CA ANU OSWAL

and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) ofthe Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Holding Company has an adequate internal financial controls system over financial reporting in place and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Boardof Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditorsin terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, based on the commentsin the auditors' reports of the Holding company, subsidiary companies, associate companies and jointly controlled companies incorporated in India, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section143(3) of the Act, we report, to the extent applicable, that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

(d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards

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Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in

Branch: D-308, Navyug CHS Ltd. Goregaon Check Naka, W.E.Highway, Goregaon (E). Mumbai-400 063. Email : suresh.yadav310@gmail.com

Branch: 112,KothariMilestone, S.V.Road, Near Malad Shopping Centre, Malad (W), Mumbai-400 064 Email :anuparakh@gmail.com

specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, associate companies and jointly controlled companies incorporated in India, none of the directors of the Group companies, its associate companies and jointly controlled companies incorporated in India is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has pending litigations as on 31st March 2026 which may impact its financial position in its Financial Statements (Note 37 to the Financial Statements).

ii. The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies, associate companies and jointly controlled companies incorporated in India.

iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented that, to the best of its knowledge and belief , no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(d) The Company has not declared or paid any dividend during the year.

(e) Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility except subsidiaries & Associate accounting software and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

(f) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid during the current year by the Holding Company to its directors is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director by the Holding Company is not in excess of the limit laid down under Section 197 of the Act. The subsidiary companies incorporated in India have not paid any remuneration to its directors during the year. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For Satya Prakash Natani & co
Chartered Accountants
FRN: 115438W

SD/-

Satya Prakash Natani
Partner
MRN: 048091
Date: 26-05-2026
UDIN: 26048091GZAYNW2732

<u>Annexure A to the Independent Auditor's Report on the Consolidated Financial Statements of Pramara Promotions Limited for the year ended 31 March 2026</u>

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(xxi) In our opinion and according to the information and explanations given to us, the Companies (Auditor's Report) Order, 2020 of the Holding Company did not include any unfavorable answers or qualifications or adverse remarks. In respect of the following entities the CARO report relating to them has not been issued by its auditor till the date of principal auditor's report.

Name of Subsidiaries/Associate	CIN/TIN/PAN	Relationship
PRAMARA PROMOTIONS PRIVATE LIMITED (Hongkong)	64803315-000-05-24-9	Wholly Owned Subsidiary Company

Essel Plast pack	AACFE3372K	Associate Firm (40%)
PRAMARA -NA-INC-USA	EIN 33-2616127	Wholly Owned Subsidiary Company
PRAMARA NIPPON TOYCRAFT PRIVATE LIMITED	U32409MH2025PTC452992	Subsidiary Company (70%)

For Satya Prakash Natani & co
Chartered Accountants
FRN: 115438W

SD/-

Satya Prakash Natani
Partner
MRN: 048091
Date: 26-05-2026
UDIN: 26048091GZAYNW2732

PRAMARA PROMOTIONS LIMITED
MATERIAL ACCOUNTING POLICIES
FOR THE PERIOD ENDED 31st MARCH, 2026

CORPORATE INFORMATION:

Pramara Promotions Limited (Erstwhile "Essel Marketing and Promotions Private Limited") (CIN: L51909MH2006PLC164247), incorporated as on 1st September 2006, A Public Limited Company promoted by Mr. Rohit Lamba, it is engaged in manufacturing, marketing, and trading, with a leadership position in the corporate gifting and promotional items industry. The Company has operations across India, the USA, and Europe, with subsidiaries in India, the USA, and Hong Kong, and its equity shares are listed on the SME (Small and Medium Enterprises) platform of the National Stock Exchange (NSE) having ISIN- INE0O7A01017.

1. MATERIAL ACCOUNTING POLICIES

(I) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared under the historical cost convention on an accrual basis and comply in all material aspects with the mandatory accounting standards and the relevant provisions of the Companies Act, 2013. Some small and petty cash expenses are accounted for either on receipt of the relevant advice or on the payment of the actual expenditure whichever is earlier.

(II) USE OF ESTIMATES:

The presentation and preparation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of revenues and expenses during the reporting year. Difference between the actual result and the estimates are recognized in the year in which the results are known/ materialized.

(III) FIXED ASSETS AND DEPRECIATION:

i. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. The depreciation on tangible assets has been provided on the WDV basis as per the useful life prescribed in Schedule II to the Companies Act, 2013. The company not charge the depreciation on moulds that are not in use and all those Moulds that are not in use in manufacturing during the year.

(IV) INVENTORIES:

i. Raw materials, packing material are valued at lower of Cost or net realizable value on FIFO basis.

ii. Scrap is valued at net realizable value

iii. Goods in Transit are valued at cost to date.

iv. 'Cost' comprises all costs of purchase, cost of conversion & other costs incurred in bringing the inventory to the present location & condition.

v. We have not done physical verification of inventory of the company. We are relying on the management certificate for the total inventory of the company.

(V) CASH AND CASH EQUIVALENT:

Cash and cash equivalents for the purpose of cash flow statements comprise cash at bank and in hand and short-term investments with an original maturity of twelve months or less.

(VI) REVENUE RECOGNITION:

i. **Sales and sale of service:** Sales comprise sale of goods & services and other charges such as freight and forwarding, octroi charges, and exchange difference wherever applicable. Revenue from Services is recognized as and when services are rendered.

ii. **Other Income:** Interest income is recognized on an accrual basis in the Statement of Profit & Loss.

iii. **Export Benefits:** Export benefits are recognized in the year of Export.

iv. **Dividend:** Dividend income is accounted for as and when received & when the Company's right to receive dividend is established.

(VII) TAXATION:

i. Provision for income tax is made on the basis of the taxable income for the current accounting period in accordance with the provisions of the Income Tax Act, 1961.

ii. Deferred tax is recognized, subject to the consideration of prudence, on timing difference being the difference between taxable incomes and accounting income for the year is accounted for using the tax rates & laws that have been enacted and substantially enacted as of the balance sheet date. Deferred tax assets arising from timing difference are recognized to the extent there is virtual certainty that this would be realized in future and are reviewed for the appropriateness of their respective carrying values at each Balance sheet date.

(VIII) INVESTMENT:

Long term Investments are stated at cost. Provision for diminution in value of long term investment is made only if such decline is other than temporary in the opinion of the management.
Current Investments are carried individual at the lower of cost & fair value.

(IX) FOREIGN CURRENCIES:

i. Transactions in Foreign currencies are recorded at the exchange rate prevailing on the date of the transaction. Amount short or excess realized/incurred is transferred to Statement of Profit and Loss.
ii. All foreign currency liabilities/assets not covered by forward contracts, if any, are restated at the rates prevailing at year's end, and any exchange difference is debited/ credited to the statement of Profit & Loss.
iii. In respect of transactions covered by forward contracts, the difference between the contract rate and the spot rate on the date of the transaction is charged to the statement of profit and loss over the period of the contract. The company has not entered into any transaction of forward contracts during the year.

(X) GOVERNMENT GRANT:

The Government grants are treated as deferred income. The deferred income is recognized in the statement of profit & loss on a systematic and rational basis over the periods necessary to match them with the related costs, which they are intended to compensate.

(XI) EMPLOYEES BENEFITS:

As per the AS 15 issued by the Institute of Chartered Accountants of India, details are as follows:

i. Short term employee benefits are recognized as an expense at the undiscounted amounts in the statement of profit & loss of the year in which the related service is rendered.

ii. Contribution payable to the recommended Provident Fund is charged to Statement of Profit & Loss.

iii. Liabilities in respect of:

A. **Gratuity:** The company has not made any provision for Gratuity during the year. The company has changed the accounting policies & Gratuity will be considered on a payment basis. As on 31.03.2026, the outstanding balance of Provision is Rs. 22.63 lacs

B. **Bonus:** The company has not made any provision for Bonus during the year. It will be considered on a payment basis.

iv. Other defined contribution for employees' benefit:

i. The defined contribution for Leave travel allowance and medical reimbursement is recognized on actual basis in the profit & loss Statement in the year when the eligible employee actually renders the service.

(XII). <u>BORROWING COST:</u>

Borrowing cost attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale as per Accounting Standard 16 "Borrowing Cost". Other Interest and borrowing costs are charged to revenue.

(XIII). <u>EARNING PER SHARE:</u>

Basic Earnings per share is computed by dividing net profit or loss for the period attributable to equity shareholders by the weighted average number of shares outstanding during the year. Diluted EPS is computed after adjusting the effects of all the dilutive potential equity shares except where the results would be a dilutive. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic EPS, and also the weighted average number of equity shares, which would have been issued on the conversion of all dilutive potential equity shares.

(XIV). <u>IMPAIRMENT OF ASSETS:</u>

The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the management estimates the recoverable amount of the assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss

PRAMARA PROMOTIONS LTD

CIN : L51909MH2006PLC164247

Consolidate Balance Sheet as at 31st March, 2026

(₹ In Lacs)

Particulars	Note No	31st March 2026 (Amount in Rs.)	31st March 2025 (Amount in Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,395.36	1,097.12
(b) Reserve & Surplus	3	10,638.84	5,173.20
(c) Money Received against share warrants	4	124.64	185.25
(2) Non-current liabilities			
(a) Long-term borrowings	5	2,643.58	1,647.49
(b) Defered Tax Liability	6	13.23	5.57
(3) Current liabilities			
(a) Short Term Borrowings	7	1,426.03	1,762.91
(b) Trade payables	8		
(A) total outstanding dues of micro enterprises and small enterprises; and		205.40	258.55
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		236.15	227.56
(c) Other current liabilities	9	78.24	67.95
(d) Short-term provisions	10	222.63	122.68
Total		**16,984.10**	**10,548.28**
II.Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets	11		
(i) Property, plant and equipment		815.40	814.99
(ii) Capital work-in-progress		-	-
(b) Non-current investments	12	118.22	56.14
(c) Deferred Tax Assets (net)		-	-
(d) Long term loans and advances	13	940.00	-
(2) Current assets			
(a) Current Investments		-	-
(b) Inventories	14	3,059.39	3,945.55
(c) Trade receivables	15	5,798.32	3,208.68
(d) Cash and cash equivalents	16	608.77	646.25
(e) Short-term loans and advances	17	5,260.26	1,681.62
(f) Other current assets	18	383.74	195.03
Total		**16,984.10**	**10,548.28**
Material Accounting Policites	1		
Notes to accounts	28-43	0	-

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For Satya Prakash Natani & Co.
Chartered Accountants
ICAI F.R.No. 115438W

SD/-
Satyaprakash Natani
(Partner)
M.No.: 048091
Date:- 26.05.2026
Place:- Mumbai

For & On Behalf of the Board of Directors

SD/-
Rohit Lamba
Chairman & Managing Director
DIN-01796007

SD/-
Sheetal Lamba
Whole Time Director and CFO
DIN-01796017

SD/-
Sanket Lamba
Director
DIN 09744427

SD/-
Vanita Pednekar
Company Secretary

PRAMARA PROMOTIONS LTD
CIN : L51909MH2006PLC164247

Consolidate Statement of Profit and Loss for the Year Ended 31st March, 2026

(₹ In Lacs)

Particulars	Note No.	2025-26 (Amount in Rs.)	2024-25 (Amount in Rs.)
Revenue from operations	19	11,245.65	8,642.08
Other income	20	384.25	116.65
Total Income		**11,629.91**	**8,758.73**
Expenses:			
Purchases	21	7,602.04	7,603.39
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	22	886.16	(1,101.31)
Employee benefit expense	23	502.33	422.94
Financial costs	24	729.91	566.66
Depreciation and amortisation cost	25	124.76	106.73
Other expenses	26	566.33	468.11
Total expenses		**10,411.53**	**8,066.52**
Profit before Expectional Item and Tax		**1,218.37**	**692.22**
Share of Profit/(Loss) of Joint Venture and Associate		**2.08**	**0.13**
Expectional Item		-	-
Profit before Expectional Item and Tax		**1,220.45**	**692.35**
Tax expense:			
(1) Current tax		200.00	100.00
(2) Deferred tax		7.66	2.00
(3) (Excess) / Less Provision for earlier years		-	-
(4) Corporate Social Resposibility (CSR)		9.25	
Profit After Expectional Item and Tax		**1,003.55**	**590.35**
Profit for the period		**1,003.55**	**590.35**
Earning per equity share:	27		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		7.20	5.38
(2) Diluted		0.00	5.38

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For Satya Prakash Natani & Co.
Chartered Accountants
ICAI F.R.No. 115438W

SD/-
Satyaprakash Natani
(Partner)
M.No.: 048091
Date:- 26.05.2026
Place:- Mumbai

For & On Behalf of the Board of Directors

SD/-
Rohit Lamba
Chairman & Managing Director
DIN-01796007

SD/-
Sheetal Lamba
Whole Time Director and CFO
DIN-01796017

SD/-
Sanket Lamba
Director
DIN 09744427

SD/-
Vanita Pednekar
Company Secretary

PRAMARA PROMOTIONS LTD

CIN : L51909MH2006PLC164247

CONSOLIDATE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ In Lacs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	**1,220.45**	**692.22**
Adjustments for:		
Depreciation and amortisation expense	124.76	106.73
Sundary Balance W/off	(132.14)	-
Interest and other income on investments	(243.69)	(72.40)
Other borrowing cost	76.22	11.95
Interest expenses	653.70	554.71
Deferred tax	(7.66)	(2.00)
Corporate Social Resposibility (CSR)	(9.25)	
Foreign Exchange Fluctuation Reserve	66.54	96.32
Provision of Tax	(200.00)	(100.00)
Operating profit / (loss) before working capital changes	**1,548.93**	**1,287.53**
Changes in working capital:		
Increase / (Decrease) in trade payable	(44.56)	162.41
Increase / (Decrease) in short term borrowing	(336.88)	(294.26)
Increase / (Decrease) in provisions	99.95	10.00
Increase / (Decrease) in deferred tax liabilities	7.66	(5.57)
Increase / (Decrease) in other current liabilities	10.29	(34.02)
(Increase) / Decrease in other current assets	188.71	(7.21)
(Increase) / Decrease in short term loan and advances	(3,578.64)	(660.40)
(Increase) / Decrease in trade receivables	(2,589.63)	(1,252.52)
(Increase) / Decrease in inventories	886.16	(1,101.31)
	(5,356.94)	**(3,182.88)**
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(3,808.02)**	**(1,895.36)**
Less: Taxes paid	**(87.29)**	**(79.21)**
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(3,895.30)**	**(1,974.56)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of tangible / intangible assets	(125.17)	(173.79)
Investment in fixed deposits	-	-
bank interest received	27.19	72.40
Dividend received	-	-
Investment in Non Current investment	(940.00)	
Increase in Long term loans and advances	(62.08)	
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	**(1,100.06)**	**(101.39)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest expenses	(729.91)	(566.66)
Funds borrowed	996.09	335.50
Dividend paid	-	-
Issue of Equity Shares	4,691.70	2,576.42
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	**4,957.88**	**2,345.26**
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	**(37.48)**	**269.31**
Cash and Cash equivalents at beginning period (Refer Note 14)	**646.25**	**376.94**
Cash and Cash equivalents at end of period (Refer Note 14)	**608.77**	**646.25**
D. Cash and Cash equivalents comprise of		
Cash on hand	**17.19**	**17.05**
Balances with banks		
In current accounts	**591.58**	**629.20**
Total	**608.77**	**646.25**

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

As per our report of even date
For Satya Prakash Natani & Co.
Chartered Accountants
ICAI F.R.No. 115438W

SD/-
Satyaprakash Natani
(Partner)
M.No.: 048091
Date:- 26.05.2025
Place:- Mumbai

As per our report of even date
For & On Behalf of the Board

SD/-
Rohit Lamba
Chairman & Managing Director
DIN-01796007

SD/-
Sheetal Lamba
Whole Time Director end CFO
DIN-01796017

SD/-
Sanket Lamba
Director
DIN 09744427

SD/-
Vanita Pednekar
Company Secretary

PRAMARA PROMOTIONS LTD

CIN : L51909MH2006PLC164247

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

(₹ In Lacs)

Particulars			31st March, 2026	31st March, 2025
Authorised share capital*				
15,000,000 (PY 1,25,00,000) equity Shares of Rs.10 each			1,500.00	1,250.00
Issued, subscribed & paid-up share capital**				
13,944,168 (PY 10,971,168) Equity Shares of Rs.10/- each			1,395.36	1,097.12
Share holding pattern and details				
Shareholder	**% holding**	**No.of shares**		
Rohit Lamba	28.95	40,37,325		
Sheetal Lamba	3.14	4,38,000		
Total share capital			1,395.36	1,097.12

** The Authorised capital has increased during the half year from Rs 1250.00 to Rs 1500.00 There increase in authorised capital is due to issue of New shares. There is fresh issue of shares by way of Preferantial for 250.00 Shares. allotment of new shares done on 26.08.2025

** The issued capital has increased during the half year from Rs 1097.12 to Rs 1394.42 There increase in issue capital is due to issue of New shares. There is fresh issue of shares by way of Preferantial for 23.73 Shares. allotment of new shares done on 26.08.2025

The company has issued 2,95,000 share warrants @ Rs. 169. on 26.08.2025. The company has called 25% application money on share warrants.

Note 2.1 : Reconciliation of number of shares outstanding is set out below:

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Equity shares at the beginning of the year	109.71	90.35
Add: Shares issued during the current financial year **(Preferential basis)**	29.73	19.36
Equity shares at the end of the year	139.44	109.71

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 2.3 : (a) There is fresh issue of shares by way of Preferantial for 23,73,000 Shares
Note 2.4 : There is change in the number of shares outstanding at the beginning and at the end of the Full year.
Note 2.5 : There is change in the pattern of shareholding during the Full year.

Sr. No.	Shares held by promoters at the end of the year ending 31st March 2026 Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
1	Rohit Lamba	40.37	28.95	(14.36)
2	Sheetal Lamba	4.38	3.14	(0.71)
3	Veena Multani	0.09	0.06	0.06
4	Sapna Makhija	0.05	0.04	0.04
5	Sanket Lamba	0.01	0.00	0.00
	Total	**44.89**	*32.20*	

During the year the promoters shareholding has changed to the sale/transfer of shares

Sr. No.	Shares held by promoters at the end of the year ending 31st March 2025 Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
1	Rohit Lamba	47.52	43.32	(20.07)
2	Sheetal Lamba	4.23	3.86	(1.87)
3	Veena Multani	0.09	0.08	0.08
4	Sapna Makhija	0.05	0.05	0.05
5	Sanket Lamba	0.01	0.01	0.01
	Total	**51.89**	*47.30*	

Note 3: Surplus

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Security Premium	3,431.55	1,234.00
Add :- Shares issued during the current financial year (Preferential basis)	4,454.07	2,197.55
Less :- IPO Expenses		
	7,885.62	**3,431.55**
Profit & Loss A/c		
Opening balance	1,816.22	1,225.87
Add:- Profit for the year	1,003.55	590.35
Less: Bonus shares issued	-	-
Less: Provision for Short Income Tax	-	-
	2,819.77	1,816.22
	66.54	74.57
Total	**10,638.84**	**5,173.20**

There is fresh issue of shares by way of Preferential for 23,73,000 Shares at Rs. 169 (Face value Rs. 10 and Rs. 159 Security premium)

Note 4 : Money Received against share warrants

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Share Warrants	124.64	185.25
Total	124.64	185.25

The company has issued 2,95,000 share warrants @ Rs. 169. on 28.08.2025. The company has called 25% application money on share warrants.

Note 5 : Long term borrowings

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Secured		
1. AXIS BANK-GECL-921060057357353-2.59 CR Sanction Amount 2,59,00,000 Matured on 30.11.2026 EMI 719440	57.56	57.56
2. Deutsche Bank Term Loan A/c no 300018318620073 Note :- Loan Against Property from Deutsche Bank amounting Rs.8,50,00,000/- secured by residential flat of Directors payable in EMI of 9,31,777/- Matured on 05.07.2034	-	692.99
3. BANK OF BARODA TERM LOAN A/C NO : 03810600002667 Sanction Amount 13.50 CR Matured on 23.11.2037 EMI 16,05,567	1,324.03	-
4. Deutsche Bank Term Loan - 320018318620019 Sanction Amount 1,40,20,514 Matured on 05.09.2027 EMI 577180	-	48.28
5. Deutsche Bank Term Loan - 320018318620028 Sanction Amount 1,32,69,771 Matured on 05.09.2027 EMI 546275	-	45.70
6. Deutsche Bank Term Loan - 320018318620037 Sanction Amount 1,72,81,726 Matured on 05.09.2027 EMI 711434	-	59.51
7. Deutsche Bank Term Loan - 320018318620046 Sanction Amount 1,15,54,703 Matured on 05.09.2029 EMI 370132	-	94.07
8. Bajaj Finserv Limited Mercedes Benz Sanction Amount 30,25,722 Matured on 02.12.2026 EMI 83443	12.05	-
9. Tata Capital Limited Audi Car Sanction Amount 15,00,000 Matured on 03.07.2025 EMI 60450 (Audi car is in the name of Director)	-	2.32
10. IndusIND Bank Sanction Amount 35,00,000 Matured on 04.06.2027 EMI 1,23,915	14.06	23.30
11. Car Loan ICICI Bank Wealth Management Note :- Car Loan for ICICI Bank Wealth Management Rs.40,10,000/- secured by hypothecation of vehicle payable in EMI of 1,09,370/- Matured on 10.04.2029	27.03	33.41
12. Car Loan ICICI Bank Wealth Management Note :- Car Loan for ICICI Bank Wealth Management Rs.29,90,000/- secured by hypothecation of vehicle payable in EMI of 73,047/- Matured on 10.01.2030	21.36	24.98
13. Car Loan HDFC Note :- Car Loan for HDFC Bank Rs.1,04,04,464/- secured by hypothecation of vehicle payable in EMI of 1,67,134/- Matured on 07.08.2031	78.68	89.37
Unsecured		
Loan from NBFC (excluding current maturities)	1,108.81	475.99
TOTAL	2,643.58	1,647.49

Note 6 : Defered Tax Liability

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Defered Tax Liability	13.23	5.57
	13.23	**5.57**

Note 7 : Short Term Borrowings

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Secured		
Deutsche Bank- CC	-	1,192.99
Bandhan Bank	422.20	
Bank of Baroda	835.24	
Note :- Against mortagage of Residential & Official Property of Director as below*		
*1. Flat no.502, Plam Beach Riviera Chsl, Gandhi Gram Road, Juhu, Mumbai - 400049		
*2. C-4108/4109/4110, Oberoi Garden Estate, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072		
3. A-208, Boomerang, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072 (Owned by Company)		
Current Maturities of Long Term Borrowings	96.44	190.55
Unsecured		
Current Maturities of Long Term Borrowings from NBFC	72.16	379.37
Total	**1,426.03**	**1,762.91**

Note 8 : Trade payables

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Total outstanding dues of micro enterprises and small enterprises	205.40	258.55
Total outstanding dues of creditors other than micro enterprises and small enterprises	236.15	227.56
Total	**441.55**	**486.11**

Note 8.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since limited informationhas been received from the suppliers regarding their status under the said Act as at 31st March 2026, disclosures relating to amounts unpaid as at the year end ... In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March,2026

(₹ In Lacs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	185.87	16.36	3.17	-	205.40
(ii) Others	226.86	9.29	-		236.15
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

Trade Payables ageing schedule: As at 31st March,2025

(₹ In Lacs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	206.09	38.63	13.83		258.55
(ii) Others	227.56	-	-		227.56
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

Note 9 : Other Current Liabilities

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Statutory Dues:		
GST and other Indirect taxes	-	0.06
TDS	18.10	38.97
ESIC, PT & PF Payable	4.95	1.96
Others	54.34	26.20
Other Dues:		
Outstanding Liabilities	0.84	0.76
Total	**78.24**	**67.95**

Sub-note 9.1 : Outstanding Liabilities

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Creditors for Expenses	0.84	0.76
Interest Payable	-	-
Temporary overdraft balances	-	-
Total	**0.84**	**0.76**

Note 10 : Short Term Provisions

(₹ In Lacs)

Particulars	31st March, 2026	31st March, 2025
Provision for income tax (net)	200.00	104.24
Provision for Gratuity	22.63	18.44
Total	**222.63**	**122.68**

PRAMARA PROMOTIONS LTD

Note 11:- Property, plant & equipments as on 31st March, 2026

(As per the Companies Act, 2013)

Tangible Assets

(₹ In Lacs)

Details of Assets	Gross Block				Accumulated Depreciation				Net Block	
	As On 01st April, 2025	Additions	Deductions	Total	As On 01st April, 2025	For The Year	Deductions	As on 31st March, 2025	As At 31st March, 2026	As At 31st March, 2025
TANGIBLE ASSETS										
Office Premises	392.10	-	-	**392.10**	128.52	**14.89**	-	143.41	248.69	263.58
Plant & Equipment	732.15	93.28	0.50	**824.94**	307.90	**48.55**	-	356.45	468.49	424.25
Furniture & Fixtures	320.83	23.74	-	**344.57**	279.24	**21.30**	-	300.54	44.03	41.59
Vehicles	325.27	-	-	**325.27**	246.00	**29.82**	-	275.82	49.45	79.27
Computers	116.02	8.64	-	**124.66**	109.72	**10.21**	-	119.93	4.74	6.30
	1,886.38	125.67	0.50	2,011.55	1,071.38	124.76	-	1,196.15	815.40	814.99
Total	1,886.38	125.67	0.50	2,011.55	1,071.38	124.76	-	1,196.15	815.40	814.99
Figures of previous year	1,712.59	173.79	-	1,886.38	964.65	106.73	-	1,071.38	814.99	747.94

PRAMARA PROMOTIONS LTD
CIN : L51909MH2006PLC164247
Notes Forming Part of Balance Sheet

Note 12 : Non current investment

(₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Investment in Subsidiary Company (1 HKD)		
2	Investment in Shares Unquoted	0.01	0.01
3	Investment in Partnership Firm	58.21	56.13
4	Aditya birla sun life mutual fund	60.00	-
	Total	**118.22**	**56.14**

All above investments are carried at cost

12.1 Other disclosures

		31st March, 2026	31st March, 2025
(a)	Aggregate cost of quoted investment Aggregate market value of quoted investments	-	-
(b)	Aggregate amount of unquoted investments	118.22	56.14
(c)	Aggregate provision for diminution in value of investment	-	-
(d)	Company invested HK$ 1, in Hongkong Subsidiary.		

Note 13 : Long term loans and advances

(₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Long term loans and advances	940.00	-
	Total	**940.00**	-

Note 14 : Inventories

(₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Stock in Trade *Valued at lower of cost and net realizable value	3,059.39	3,945.55
	Total	**3,059.39**	**3,945.55**

Note 15 : Trade receivables

(₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
	a) Secured, considered good b) Unsecured, considered good c) Doubtful	5,798.32	3,208.68
	Total	**5,798.32**	**3,208.68**

Note: Debtors shown is net of Factoring facility Rs. 991.00 provided by Axis Bank

Trade Receivables ageing schedule as at 31st March, 2026

(₹ In Lacs)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	4,896.43	890.92	7.17	-	3.79	5,798.32
(i) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Trade Receivables ageing schedule as at 31st March, 2025

(₹ In Lacs)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	2,823.25	359.86	-	10.19	15.38	3,208.68
(i) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Note 16 : Cash and bank balances

(₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	**Cash and cash equivalent** Cash In hand	17.19	17.05
	Sub total (A)	**17.19**	**17.05**
2	**Bank balances - current accounts** Current Accounts	72.23	319.43
3	Term Deposits	518.25	308.66
	(Fixed deposit of Rs.308.66 pledged with Axis Bank against the facility of Factoring Rs.991.00 provided by Axis Bank)	-	-
4	Fixed Deposits with Government Authorities	1.10	1.10
	Sub total (B)	**591.58**	**629.20**
	Total [A + B]	**608.77**	**646.25**

Note 17 : Short terms loans and advances

(₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Others		
	Deposits	188.36	148.38
	Loan to staff	36.17	36.41
	Loan to Others	2,521.69	670.39
	Advance to suppliers	2,383.06	338.57
	Other Advances	130.97	487.88
	Total	**5,260.26**	**1,681.62**

Note 18 : Other current assets

(₹ In Lacs)

Sr. No.	Particulars	31st March, 2026	31st March, 2025
1	Tax Deducted at source	134.76	39.59
2	Statutory Dues Refund receivable	248.98	155.44
	Total	**383.74**	**195.03**

PRAMARA PROMOTIONS LTD

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Notes Forming Part of Statement of Profit & Loss

Note 19 : Revenue from operations *(₹ In Lacs)*

Sr. No.	Particulars	2025-26	2024-25
1	Sales of products (refer sub note 17.1)	11,245.65	8,642.08
	Sales are net of Goods & Service Tax (GST)		
	Total	**11,245.65**	**8,642.08**

19.1 Sale of products *(₹ In Lacs)*

Sr. No.	Particulars	2025-26	2024-25
1	Sales - Local Sales	10,342.25	8,024.51
2	Sales - Export sales	737.51	597.57
3	Sale of Services	165.89	20.00
	Total	**11,245.65**	**8,642.08**

Note 20 : Other income *(₹ In Lacs)*

Sr. No.	Particulars	2025-26	2024-25
1	Interest Income	243.69	72.40
2	Other Income	140.56	44.25
	Total	**384.25**	**116.65**

20.1 Interest Income *(₹ In Lacs)*

Sr. No.	Particulars	2025-26	2024-25
1	Interest from Banks	27.19	21.53
2	Interest from Others	216.51	50.87
		243.69	**72.40**

20.2 Other Income *(₹ In Lacs)*

Sr. No.	Particulars	2025-26	2024-25
1	Statutory Dues refund received	4.69	44.25
2	DUTY DRAWBACK-EXPORT	3.73	-
3	Sundary Balance W/off	132.14	-
		140.56	**44.25**

Note 21 : Purchase of Stock-in-Trade *(₹ In Lacs)*

Sr. No.	Particulars	2025-26	2024-25
1	**Purchase of Stock-in-Trade**	8,488.20	7,603.39
	Total	**8,488.20**	**7,603.39**

Note 22 : Change in inventories *(₹ In Lacs)*

Sr. No.	Particulars	2025-26	2024-25
1	**Change in inventories of Stock in Trade**		
	Opening stock	3,945.55	2,844.24
	Closing stock	3,059.39	3,945.55
	Total	**886.16**	**(1,101.31)**

Note 23 : Employment benefit expenses (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Directors Remuneration	60.00	60.00
2	Salary and Wages	389.13	325.91
3	Contribution to PF & ESIC	14.58	11.43
4	Incentives to employees	38.62	25.60
	Total	**502.33**	**422.94**

23.3 Employment provident fund (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Contribution to PF & ESIC	14.58	11.43
	Total	**14.58**	**11.43**

23.4 Incentives to employees (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Staff Welfare	25.61	15.56
2	Gratuity Exp	4.19	-
3	Conveyance	6.55	7.40
4	Bonus	2.28	2.64
	Total	**38.62**	**25.60**

Note 24 : Financial cost (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Bank Charges	76.22	11.95
2	Bank Interest	411.52	460.36
3	Interest on other loan	223.93	82.34
4	Other Interest	18.25	5.82
5	Bill Discounting Charger	-	6.20
	Total	**729.91**	**566.66**

Note 25 : Depreciation and amortised cost (₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Depreciation Exp	124.76	106.73
	Total	**124.76**	**106.73**

Note 26 : Other expenses

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Repairs & Maintenance	46.41	39.84
2	Insurance Premium	9.53	6.23
3	Rent, rates & taxes	72.29	110.59
4	Miscelleanous Expenses	433.93	307.30
5	Auditor's Remuneration	4.17	4.15
	Total	**566.33**	**468.11**

26.1 Repairs & maintenance

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Repairs to Machinery	8.62	9.81
2	Other repairs	37.79	30.04
	Total	**46.41**	**39.84**

26.2 Insurance premium

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Insurance Premiums	9.53	6.23
	Total	**9.53**	**6.23**

26.3 Rent, rates & taxes

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Rent	72.29	87.47
2	Rates & Taxes	-	22.74
	Total	**72.29**	**110.21**

26.4 Miscelleanous expenses

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Factory Expenses	66.68	129.83
2	Travelling Expenses	39.31	29.65
3	Communication Expenses	53.87	60.70
4	Electricity Expenses	25.08	28.32
5	Legal and Professional Fees	55.18	84.36
6	Software Expense	7.15	5.74
7	Selling Expenses	44.40	26.48
8	Miscellaneous Expenses	73.08	(108.85)
9	Office Expenses	32.21	14.11
10	Commission and Discount	36.96	36.97
	Total	**433.93**	**307.30**

Note 27 : Earning per share

(₹ In Lacs)

Sr. No.	Particulars	2025-26	2024-25
1	Net profit after tax	1,003.55	590.35
2	Weighted average number of equity shares	139.44	109.71
	Earning per share (face value of Rs.10/-fully paid)	**7.20**	**5.38**

In the opinion of the Directors, the current assets, loans and advances are approximately of the value as stated in the balance sheet, if realized in the ordinary course of the business. The provision of all known liabilities is adequate and not in excess of the amount reasonably required. We have not verified all the Debtors & Creditors, Advances to Other Parties, and Loans as a third party confirmation. We are relying on the management certificate for the realized value of the assets.

28]. SUBSIDIARY COMPANY AND ASSOCIATES FIRM:

a) The Company has a 100% subsidiary at Hon Kong (Pramara Promotions Private Limited-Hong Kong) and in the United States of America (Pramara NA INC).
b) Company has a 40% Associate Enterprises relationship with Essel Plast Pack.

29] IMPORT ON CIF BASIS:

(Rs in Lacs)

Particulars	2025-2026	2024-2025
Finished goods	115.15	629.08
TOTAL	**115.15**	**629.08**

30] EARNING AND EXPENDITURE IN FOREIGN CURRENCY

(Rs in Lacs)

Particulars	2025-2026	2024-2025
Earning Export of goods (FOB)	718.24	1583.16
Expenditure	5.08	18.47

31] DISCLOSURE OF TRANSACTIONS BETWEEN COMPANY AND RELATED PARTY:

(i) List of Related Parties

Particulars	Relationship
Essel Plast Pack	Essel Plast Pack (40% capital and profit sharing ratio)
Green Leaf Solution	Proprietorship concern of Director / KMP*
Saar Enterprises	Proprietorship concern of Director / KMP*

Pramara Finance Pvt Ltd	Entity controlled by Directors of the Company*
Mr. Rohit Lamba	Key Managerial Personnel (KMP) - Managing Director
Ms. Sheetal Lamba	Key Managerial Personnel (KMP) - Whole Time Director and CFO
Mr. Aadit Lamba	Relative of KMP (Relative of Director)
Mr. Sanket Lamba	Non-Executive Director
Mr. Utsav Sumankumar Bhavsar	Independent Director
Mr. Aditya Vikrambhai Patel	Independent Director
Ms. Vanita Pednekar	Key Managerial Personnel (KMP) – Company Secretary
Pramara Promotions Pvt Ltd Hong Kong	Subsidiary company
Pramara NA INC - USA	Subsidiary company

(ii) Related Party Transaction (Rs in lacs)

Particulars	**Nature of Transaction**	**As at 31-March-2026**	**As at 31-March-2025**
Short Term loans & Advance			
Essel Plast Pack	Advance for material	69.94	-
Investments			
Essel Plast Pack	Investment	-	-
Sundry Debtor			
Essel Corporation	Sales Received	- -	- -

Sundary Creditor			
Green Leaf Solution	Purchase/Reimbursement Payment	1568.61 1040.11	281.65 187.83
Saar Enterprises	Purchase/Reimbursement Payment	347.34 502.90	
Loan & Advances Pramara Finance Pvt Ltd	Service	-	-
Remuneration			
Mr. Rohit Lamba	Managerial Remuneration	36.00	36.00
Ms. Sheetal Lamba	Managerial Remuneration	24.00	24.00
Independent Director Fees Mr. Utsav Sumankumar Bhavsar	Independent Director's Fees	1.32	-
Mr. Aditya Vikrambhai Patel	Independent Director's Fees	0.67	-
Non-Executive Director Fees			
Mr Sanket Lamba	Non-Executive Director's Fees	-	-
SMP salary			
Mr Aadit Lamba	Salary / Employee Remuneration	12.00	-
CS Salary			
Ms Vanita Pednekar	Salary / Remuneration	3.00	-
Subsidiary Company Pramara Promotions Pvt Ltd Hong Kong	Service/ Reimbursement	-	-
Pramara NA INC - USA	Service/ Reimbursement Payment	2.62 2.62	-

Essel Plast Pack	Essel Plast Pack (40% capital and profit sharing ratio)	2.08	0.13

(iii) Related Party Balance (Rs in lacs)

Particulars	Nature of Transaction	Year ended on 31-March-2026	Year ended on 31-March-2025
Loan & Advances Taken			
Essel Plast Pack	Advance for material	539.42	469.49
		-	
Investments			
Essel Plast Pack	Investments	56.00	56.00
		-	
Sundry Debtor			
Essel Corporation	Sale	-	-
Sundry Creditor			
Green Leaf Solution	Proprietorship concern of Director / KMP*	528.50	
Saar Enterprises	Partnership firm in which Director / KMP is a partner*	155.56	
Loan & Advances			
Pramara Finance Pvt Ltd	Service		
Remuneration			
Mr. Rohit Lamba	Managerial Remuneration	-	-
Mrs. Sheetal Lamba	Managerial Remuneration	-	-

Independent Director Fees			
Mr. Utsav Sumankumar Bhavsar	Independent Director's Fees	-0.20	-
Mr. Aditya Vikrambhai Patel	Independent Director's Fees	0.03	-
Non-Executive Director Fees			
Mr. Sanket Lamba	Non-Executive Director's Fees	-	-
SMP salary			
Mr. Aadit Lamba	Relative Salary / Employee Remuneration	-	-
CS Salary			
Ms Vanita Pednekar	Salary / Remuneration	-	-
Subsidiary Company			
Pramara Promotions Pvt Ltd Hong Kong	Service/ Reimbursement	-	-
Pramara NA INC - USA	Service/ Reimbursement	-	-
Essel Plast Pack	Essel Plast Pack (40% capital and profit sharing ratio)	-	-

32. LEASES

A lease arrangement where the risk and reward incidental to ownership of an asset substantially vest with the lessor is recognized as an operating lease. Lease rentals under operating leases are recognized in the statement of profit and loss account as and when accrues. During the year, lease charges paid Rs. 72.29/-. Future minimum lease payment due as on the Balance Sheet date is as follows:

(Rs in Lacs)

Particulars	As 31st March, 2026	As 31st March, 2025
Not later than one year	73.05	70.35
Later than one year but not later than Three years	219.16	211.06

Later than Three years	NA	NA
TOTAL	**292.21**	**281.41**

Note:

1. Lease Agreement Daman Factory Starts from 15.08.25 and last date is 14.08.28.
2. Lease Agreement Bhiwandi WH Starts from 01.09.24 and last date is 31.08.27
3. Lease Agreement Delhi Office Starts from 01.12.25 and last date is 30.10.26.
4. The lease agreement of Guest House Daman is under process. And the rent is being paid by mutual consent till 31.3.2026. We will renew the rent agreement from 01 April 2026.

33. LONG TERM BORROWING:

The company has been sanctioned a term loan from Bank of Baroda as a Loan Against Property of Rs. 1,350.00 Lacs against the hypothecation of the office and residence flat and offices of Directors of the company & personal guarantee of Mr Rohit Lamba & Sheetal Lamba, Director of the Company. For loan maturity, refer to note 5 of the financial statements. Deutsche Bank Facility takes over Bank of Baroda

The Company has also taken long term borrowings from NBFC of Rs 1,108.81 Lacs during the financial year

Loan Outstanding Amount Details Given Below. **(Rs in Lacs)**

Particulars	31st March, 2026	31st March, 2025
Secured		
1. AXIS BANK-GECL-921060057357353-2.59 CR Sanction Amount 2,59,00,000 Matured on 30.11.2026 EMI 719440	57.56	57.56
2. Deutsche Bank Term Loan A/c no 300018318620073 Note :- Loan Against Property from Deutsche Bank amounting Rs.8,50.00/- secured by residential flat of Directors payable in EMI of 9.31/- Matured on 05.07.2034	-	692.99
3.BANK OF BARODA TERM LOAN A/C NO : 03810600002667 Sanction Amount 13.50 CR Matured on 23.11.2037 EMI 16.06	1,324.03	-
4. Deutsche Bank Term Loan – 320018318620019 Sanction Amount 140.21 Matured on 05.09.2027 EMI 5.77	-	48.28
5. Deutsche Bank Term Loan - 320018318620028 Sanction Amount 132.70 Matured on 05.09.2027 EMI 5.46	-	45.70
6. Deutsche Bank Term Loan - 320018318620037	-	59.51

Sanction Amount 172.82 Matured on 05.09.2027 EMI 7.11		
7. Deutsche Bank Term Loan - 320018318620046 Sanction Amount 115.54 Matured on 05.09.2029 EMI 3.70	-	94.07
8. Bajaj Finserv Limited Mercedes Benz Sanction Amount 30.26 Matured on 02.12.2026 EMI 0.83	12.05	-
9. Tata Capital Limited Audi Car Sanction Amount 15,00,000 Matured on 03.07.2025 EMI 60450	-	2.32
10. IndusIND Bank Sanction Amount 35.00 Matured on 04.06.2027 EMI 1.24	14.06	23.30
11. Car Loan ICICI Bank Wealth Management Note :- Car Loan for ICICI Bank Wealth Management Rs.40.10/- secured by hypothecation of vehicle payable in EMI of 1.09/- Matured on 10.04.2029	27.03	33.41
12. Car Loan ICICI Bank Wealth Management Note :- Car Loan for ICICI Bank Wealth Management Rs.29.90/- secured by hypothecation of vehicle payable in EMI of 0.73/- Matured on 10.01.2030	21.36	24.98
13. Car Loan HDFC Note :- Car Loan for HDFC Bank Rs.104.04/- secured by hypothecation of vehicle payable in EMI of 1.67/- Matured on 07.08.2031	78.68	89.37
Unsecured Loan from NBFC (excluding current maturities)	1,108.81	475.99
TOTAL	**2,643.58**	**1,647.49**

34. SHORT TERM BORROWING:

Working capital loan has been taken by the company from Bank of Baroda against the security of stocks, debtors and collateral security of Office of the Company & Residential Flat and offices of the Directors & all the assets of the company. The loan is secured by the personal guarantee of Mr. Rohit Lamba & Mrs. Sheetal Lamba, Director of the Company.

Loan Outstanding Amount Details Given Below. **(Rs In Lacs)**

Particulars	31st March, 2026	31st March, 2025
Secured		
Deutsche Bank- CC	-	1,192.99

Bandhan Bank	422.20	
Bank of Baroda	835.24	
Note:- Against the mortgage of the Residential & Official Property of the Director as below* *1. Flat no.502, Plam Beach Riviera Chsl, Gandhi Gram Road, Juhu, Mumbai - 400049 *2. C-4108/4109/4110, Oberoi Garden Estate, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072 3. A-208, Boomerang, Chandivali Farm Road, Sakinaka, Andheri (East), Mumbai - 400072 (Owned by Company)		
Current Maturities of Long Term Borrowings	96.44	190.55
Unsecured Current Maturities of Long Term Borrowings from NBFC	72.16	379.37
Total	**1,426.03**	**1,762.91**

35. DEBTORS AND CREDITORS & OTHER CURRENT ASSETS

No independent confirmation of balances has been received from debtors and creditors & Other Current Assets and, therefore, the amounts reported in the Balance Sheet are those which are reflected in the books of accounts.

36. ACCOUNTING FOR TAXES ON INCOME

Income Tax Assessments of the Company have been completed up to Assessment Year 2023-24. There is no disputed demand outstanding up to the said Assessment Year. During the Current Year provision for Income Tax has been made as per Income Tax Act, 1961, after considering all available exemptions and deductions.

37. Contingent Liabilities & Commitments (to the extent not provided for)

(Rs in Lacs)

Particulars	As on 31.03.2026	As on 31.03.2025
Axis Bank Bill discounting against debtors	991.00	839.08
GST Liability	51.18	105.15
Income Tax Liability & TDS Liability as per Traces	130.92	99.40
Provident Fund Demand	3.96	1.16
Legal Cases Filed by Various Parties	148.51	158.31

38. **<u>CONSUMPTION OF IMPORTED & INDIGENOUS RAW MATERAL ETC.</u>**

NA

39. The Company has not granted loans or advances in nature of loans to promoters/directors/ KMPs and related parties either severally or jointly with any other person, that are:
    a. Repayable on Demand other than disclose in Note number 31 and 34 OR
    b. Without specifying any terms of period of repayment

40. The Company has utilised the borrowings from banks and financial institutions for the purpose for which it was taken.

41. **<u>Other Statutory Information</u>**

- The issued capital has increased during the year from Rs 109.71 Lacs to Rs 139.44 Lacs The increase in issue capital is due to the issue of New shares. There is a fresh issue by way of Preferential for 29.73 Lacs Shares.
- The title deeds of all the immovable properties of the Company are held in the name of the Company.
- The Company has not revalued its Property, Plant & Equipment.
- The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company did not have any transactions with Companies struck off.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- In respect of the Company's borrowings from Banks or Financial institutions on the basis of security of current assets, the quarterly returns or statements of current assets filed by the company with banks or financial institutions are in agreement with the books of accounts.
- The Company has not advanced or loaned, or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries), with the understanding that the intermediary shall:
    - Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
    - Provide any guarantee, security or like to or on behalf of the Ultimate Beneficiaries.
- The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
    - Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate Beneficiaries)
    - Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- The Company does not have any transaction that is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant pro Income Tax Act, 1961).

- The Company has not been declared a wilful defaulter by any bank, financial institution or other lender.
- The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of Sections 230 to 237 of the Act.
- The Company has any subsidiary and therefore provision regarding the number of layers prescribed under Section of Section 2 (87) of the Act read with the Companies (Restriction on number of layers) Rules, 2017 is applicable to the Company.

42. Ratios:

Sr. No.	Ratios	31st March 2026	31st March 2025
a)	**Current Ratio (No. of times)** Current Assets/ Current Liabilities	6.79	3.97
b)	**Debt-equity Ratio (No. of times)** Total Debt / Equity	0.34	0.54
c)	**Debt Service Coverage Ratio (No. of times)** Profit before interest and Tax / Debt Service	11.56	2.21
d)	**Return on Equity Ratio (%)** Profit for the period / Average Equity	8.10%	8.67%
e)	**Inventory turnover Ratio (No. of times)** Revenue from Operations / Average Inventories	3.61	1.98
f)	**Trade Receivables turnover ratio (No. of times)** Revenue from Operations / Average Trade Receivables	1.95	2.47
g)	**Trade Payables turnover ratio (No. of times)** Purchases + Other Expenses/ Average Trade Payables	38.21	29.61
h)	**Net capital turnover ratio (No. of times)** Revenue from Operations / Working Capital	0.90	1.11
i)	**Net Profit Ratio (%)** Profit before tax / Revenue from Operations	10.85%	8.01%
j)	**Return on capital employed (No. of times)** Earnings before interest & Tax / Capital Employed (Net worth + Total Debts)	0.12	0.13

43. We have not done any physical verification of fixed assets and inventory.

44. Debtor and creditor balances as subject to confirmation

45. The previous year figures have been regrouped/ reclassified, and represented wherever necessary to conform to the current presentation.

FORM AOC-1

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures.

SUBSIDIARIES

(Rs. In Lacs)

Sr. No.	Particulars	Details	Details	Details
1.	Name of the Subsidiary	Pramara Promotions Pvt Ltd-Hongkong	Pramara – NA INC	Essel Plast Pack
2.	Financial Period Ended	31st March, 2026	31st March, 2026	31st March, 2026
3.	Reporting currency	Hong Kong Dollar (HK $)	United States Dollar (USD$)	Indian Rupees (INR ₹)
4.	Exchange Rate @	11.93	94.65	1
5.	Share capital	1	1000	-
6.	Reserves & surplus	178.28	-	-
7.	Paid-up Share Capital	1	1000	-
8.	Total Assets	333.96	3.56	-
9.	Total Liabilities	155.68	3.56	-
10.	Investments	-	-	-
11.	Turnover	167.50	19.28	-
12.	Profit before taxation	31.07	-	2.08
13.	Provision for taxation	-	-	
14.	Profit after taxation	31.07	-	2.08
15.	Proposed Dividend	-	-	-
16.	% of shareholding	100%	100%	40% (Profit Sharing)

Names of subsidiaries which are yet to commence operations – Pramara – NA INC and Pramara Nippon Toycraft Private Limited

Names of subsidiaries which have been liquidated or sold during the year – Nil

Names of associates or joint ventures which are yet to commence operations – Nil

Names of associates or joint ventures which have been liquidated or sold during the year – Nil

For Pramara Promotions Limited

Sd/-
Rohit Lamba
Managing Director
DIN: 01796007

Sd/-
Sheetal Lamba
Whole-time Director and CFO
DIN: 01796017

Date: May 26, 2026
Place: Mumbai