

November 11, 2024

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

Dear Sir,

Scrip No. 543363
BSE Symbol: PREVEST

Sub: Outcome of the Board Meeting held today i.e., November 11, 2024

With reference to the captioned subject and in compliance with the regulation 30 and 33 and other applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e., Monday, November 11, 2024 (commenced at 03:30 p.m. and concluded at 05.05 p.m.), inter-alia has the following:

1. Considered and approved the unaudited financial results of the Company for the quarter and half year ended on September 30, 2024.
2. Considered and approved the Limited Review Report of the Auditors, in respect of the unaudited financial results of the Company for the quarter and half year ended on September 30, 2024.

A copy of unaudited Financial Results adopted and approved by the Board of Directors for the quarter and half year ended on September 30, 2024, and Limited Review report of the Auditors thereon is attached herewith for your perusal.

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

Thanking You,
Yours faithfully,
For Prevest Denpro Limited

AMAN
SADHOTRA

Digitally signed by
AMAN SADHOTRA
Date: 2024.11.11
17:09:30 +05'30'

Aman Sadhotra
Company Secretary and Compliance Office

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

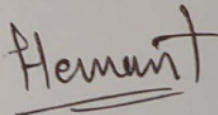
To
The Board of Directors
Prevest Denpro Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Prevest Denpro Limited (the Company) for the quarter ended September 30, 2024 and the year-to-date results for the period April 01, 2024 to September 30, 2024, ("the Statement"). This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

For Mittal & Associates.,
Chartered Accountants
FRN: 106456W



Hemant Bohra
Partner

Membership No 165667

UDIN: - 24165667BKEZLD9411



Date: November 11, 2024
Place: Mumbai

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	As at September 30, 2024	As at March 31, 2024
	Un-audited	Audited
I. EQUITY & LIABILITIES		
1 Shareholders Funds		
Share Capital	1,200.30	1,200.30
Reserves & Surplus	8,389.09	7,660.12
2 Share Application Money Pending Allotments	-	-
	9,589.39	8,860.42
3 Non- current Liabilities		
Long- Term Borrowings	-	-
Deferred Tax Liabilities (Net)	83.94	68.69
	83.94	68.69
4 Current Liabilities		
Trade Payables		
1. total outstanding dues of micro enterprises and small enterprises	99.52	57.58
2. total outstanding dues of trade payables other than micro and small enterprises	57.73	72.35
Other Current Liabilities	413.20	387.10
Short- Term Provisions	31.48	35.29
	601.94	552.32
Total Equity & Liabilities	10,275.27	9,481.44
1 Non- Current Assets		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	2,643.97	2,674.81
Capital Works in progress	-	-
	2,643.97	2,674.81
Non-Current Investments	5.00	5.00
	5.00	5.00
2 Current Assets		
Current Investment	378.04	165.90
Inventories	668.13	622.04
Trade receivables	696.33	816.93
Cash & cash equivalents	5,583.24	4,842.79
Short- Term Loans & Advances	112.30	124.72
Other Current Assets	188.26	229.24
	7,626.31	6,801.63
Total Assets	10,275.27	9,481.44

For Prevest Denpro Limited


 Atul Modi
 (Managing Director)
 DIN-00788272


Unaudited Standalone Financials Results for the Quarter and Half Year ended on 30th September, 2024

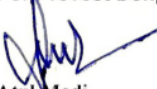
Rs. In Lakhs

PARTICULARS	Quarter Ended			Six Month Ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Un-audited	Unaudited	Audited
1 Income						
Revenue from operations	1,625.67	1,334.24	1,317.78	2,959.90	2,657.17	5,643.98
Other Income	106.56	86.42	73.72	192.98	134.24	286.16
Total Income	1,732.23	1,420.66	1,391.50	3,152.89	2,791.41	5,930.14
2 Expenses						
(a) Cost of Material Consumed	381.67	290.48	351.01	672.15	703.84	1,417.33
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10.32)	(9.24)	(5.09)	(19.55)	(14.30)	(17.99)
(c) Finance Cost	-	-	-	-	-	-
(d) Employee benefit expenses	260.34	248.94	230.71	509.28	470.32	953.99
(e) Depreciation and amortization expenses	47.12	47.69	21.95	94.82	39.44	127.63
(f) Other Expenses	412.59	355.32	290.49	767.92	550.06	1,307.72
Total Expenses	1,091.41	933.20	889.07	2,024.60	1,749.37	3,788.69
3 Profit Before Tax (1-2)	640.82	487.46	502.43	1,128.28	1,042.05	2,141.46
4 Tax Expenses						
Current Tax	150.95	112.77	113.84	263.72	249.23	497.52
Earliyer Year Tax	0.32	-	-	0.32	-	-
Deffered Tax	5.71	9.54	14.55	15.25	10.33	31.57
Total Tax Expenses	156.97	122.32	128.39	279.29	259.55	529.09
5 Net Profit for the Peiod/Year (3-4)	483.85	365.14	374.04	848.99	782.49	1,612.37
6 Earnings per Share (EPS) , in Rs (not annualised)						
(Equity Share of face value of Rs 10/- each)						
(a) Basic	4.03	3.04	3.12	7.07	6.52	13.44
(b) Diluted	4.03	3.04	3.12	7.07	6.52	13.44
7 Paid up Equity Share Capital-Face Value Rs 10/- each	120.00	120.00	120.00	120.00	120.00	120.00
8 Reserve (excluding Revaluation Reserves)						7,660.12

Notes:-

- The above financial results were reviewed and recommended by the Audit Committee of the company and, the same were approved by the Board of Director of the company at their respective meeting/s held on Monday, 11th November 2024. The above results have been subject to limited review by the Statutory Auditor of the Company
- The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- The above Financial Statements have been prepared in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India
- The figures for the previous period have been restated / regrouped / reclassified, wherever necessary, in order to make them comparable.

For Prevest Denpro Limited


 Atul Modi
 (Managing Director)
 DIN-00788272


STANDALONE CASH FLOW-STATEMENT

Rs. In Lakhs

Particulars	Period ended 30.09.2024	Year Ended 31.03.2024
	Unaudited	Audited
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	1,128.28	2,141.46
Adjustments for:		
Depreciation & Amortisation Expense	94.82	127.63
Interest Income	(169.55)	(249.56)
Operating Profit Before Working Capital Changes	1,053.55	2,019.53
Adjusted for (Increase)/ Decrease in:		
Short term provision	-	-
Trade Receivables	120.60	(386.47)
Inventories	(46.09)	(143.15)
Other current assets	53.40	148.57
Trade Payables	27.33	(9.86)
Other Current Liabilities	26.10	(17.15)
Cash Generated From Operations	181.34	(408.06)
Appropriation of Profit		
Net Income Tax paid/ refunded	267.85	462.23
Net Cash Flow from/(used in) Operating Activities: (A)	967.04	1,149.24
Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progress)	(63.97)	(373.14)
Interest Income	169.55	249.56
Net Increase/(Decrease) in Current Investment	(212.14)	(51.50)
Net Cash Flow from/(used in) Investing Activities: (B)	(106.56)	(175.07)
Cash Flow from Financing Activities:		
Net Increase/(Decrease) in Long Term Borrowings	-	-
Dividend paid	(120.03)	(31.68)
Net Cash Flow from/(used in) Financing Activities (C)	(120.03)	(31.68)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	740.45	942.48
Cash & Cash Equivalents As At Beginning of the Year	4,842.79	3,900.31
Cash & Cash Equivalents As At End of the Year	5,583.24	4,842.79

For Prevest Denpro Limited


 Atul Modi
 (Managing Director)
 DIN-00788272


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

To
The Board of Directors
Prevest Denpro Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of Prevest Denpro Limited ("the Parent") and its subsidiary (the parent and its subsidiary together referred to as "the group") for the quarter ended September 30, 2024 and year to date results for the period April 01, 2024 to September 30, 2024 ("the Statement").

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

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

The Statement includes the results of the following entities:

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

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

For Mittal & Associates.,
Chartered Accountants

FRN: 106456W

Hemant

Hemant Bohra
Partner

Membership No 165667
UDIN: - 24165667BKEZLE2872



Date: November 11, 2024

Place: Mumbai

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	As at	
	September 30, 2024	As at March 31, 2024
	Unaudited	Audited
I. EQUITY & LIABILITIES		
1 Shareholders Funds		
Share Capital	1,200.30	1,200.30
Reserves & Surplus	8,390.22	7,661.44
2 Share Application Money Pending Allotments		
	9,590.52	8,861.74
3 Non- current Liabilities		
Long- Term Borrowings	-	-
Deferred Tax Liabilities (Net)	83.94	68.69
	83.94	68.69
4 Current Liabilities		
Short - Term Borrowings	-	-
Trade Payables		
1. total outstanding dues of micro enterprises and small enterprises	99.52	57.58
2. total outstanding dues of trade payables other than micro and small enterprises	57.73	61.73
Other Current Liabilities	403.47	396.54
Short- Term Provisions	31.48	35.29
	592.21	551.14
Total Equity & Liabilities	10,266.67	9,481.58
1 Non- Current Assets		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	2,644.09	2,674.81
Capital Works in progress	-	-
	2,644.09	2,674.81
Non-Current Investments	-	-
	-	-
2 Current Assets		
Current Investment	378.04	165.90
Inventories	670.88	624.04
Trade receivables	687.86	813.18
Cash & cash equivalents	5,595.35	4,861.03
Short- Term Loans & Advances	100.45	113.05
Other Current Assets	190.00	229.57
	7,622.58	6,806.77
Total Assets	10,266.67	9,481.58

For Prevest Denpro Limited


 Atul Modi
 (Managing Director)
 DIN-00788272


Unaudited Consolidated Financials Results for the Quarter and Half Year ended on 30th September 2024

Rs. In Lakhs

	PARTICULARS	Quarter Ended			Six Months ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	1,627.09	1,335.56	1,317.54	2,962.65	2,656.93	5,642.89
	(b) Other Income	103.75	86.43	73.72	190.18	134.24	286.17
	Total Income	1,730.85	1,421.99	1,391.26	3,152.83	2,791.17	5,929.05
2	Expenses						
	(a) Cost of Material Consumed	381.67	290.48	351.01	672.15	703.84	1,375.58
	(b) Purchase of Stock-in- Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in- trade	(11.02)	(9.29)	(5.33)	(20.31)	(14.54)	(19.99)
	(d) Finance Cost	-	-	-	-	-	-
	(d) Employee benefit expenses	289.17	268.29	238.72	557.46	478.32	987.81
	(e) Depreciation and amortization expenses	47.14	47.69	21.95	94.83	39.44	127.63
	(f) Other Expenses	386.11	334.50	292.24	720.61	551.81	1,314.80
	Total Expenses	1,093.06	931.68	898.58	2,024.74	1,758.87	3,785.83
3	Profit before Tax (1-2)	637.79	490.31	492.68	1,128.09	1,032.30	2,143.22
4	Tax Expenses						
	Current Tax	150.23	113.49	113.84	263.72	249.23	497.96
	Earliyer Year Tax	0.32	-	-	0.32	-	-
	Deffered Tax	5.71	9.54	14.55	15.25	10.33	31.57
	Total Tax Expenses	156.26	123.03	128.39	279.29	259.56	529.53
5	Net profit for the period / year (3-4)	481.53	367.27	364.29	848.80	772.74	1,613.69
6	Earnings per Share (EPS) , in Rs (not annualised) (Equity Share of face value of Rs 10/- each)						
	(a) Basic	4.01	3.06	3.04	7.07	6.44	13.45
	(b) Diluted	4.01	3.06	3.04	7.07	6.44	13.45
7	Paid up Equity Share Capital-Face Value Rs 10/- each	120.00	120.00	120.00	120.00	120.00	120.00
8	Reserves (Excluding revaluation reserve)						7,660.12

Notes:-

- The above consolidated financial results were reviewed and recommended by the Audit Committee of the company and, the same were approved by the Board of Director of the company at their respective meeting/s held on Monday, 11th November 2024. The above results have been subject to limited review by the Statutory Auditor of the Company.
- This consolidated financial result includes, results of Denvisio Biomed Limited (Wholly Owned Subsidiary of Prevest Denpro Limited)
- The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- The above Consolidated Financial Statements have been prepared in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

For Prevest Denpro Limited


 Atul Modi
 (Managing Director)
 DIN-00788272


CONSOLIDATED CASH FLOW-STATEMENT

Rs. In Lakhs

Particulars	Period Ended 30.09.2024	Year Ended 31.03.2024
	Unaudited	Audited
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	1,128.09	2,143.22
Adjustments for:		
Depreciation & Amortisation Expense	94.83	127.63
Interest Income	(169.55)	(249.56)
Operating Profit Before Working Capital Changes	1,053.37	2,021.29
Adjusted for (Increase)/ Decrease in:		
Short term provision	-	-
Trade Receivables	125.32	(382.72)
Inventories	(46.84)	(145.15)
Other current assets	52.17	159.91
Trade Payables	37.95	(20.48)
Other Current Liabilities	6.93	(7.71)
Cash Generated From Operations	175.52	(396.14)
Appropriation of Profit		
Net Income Tax paid/ refunded	267.85	462.67
Net Cash Flow from/(used in) Operating Activities: (A)	961.04	1,162.48
Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progress)	(64.11)	(373.14)
Interest Income	169.55	249.56
Net Increase/(Decrease) in Current Investment	(212.14)	(46.50)
Net Cash Flow from/(used in) Investing Activities: (B)	(106.70)	(170.08)
Cash Flow from Financing Activities:		
Net Increase/(Decrease) in Long Term Borrowings		-
Dividend paid	(120.03)	(31.68)
Net Cash Flow from/(used in) Financing Activities (C)	(120.03)	(31.68)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	734.32	960.72
Cash & Cash Equivalents As At Beginning of the Year	4,861.03	3,900.31
Cash & Cash Equivalents As At End of the Year	5,595.35	4,861.03

For Prevest Denpro Limited



 Atul Modi
 (Managing Director)
 DIN-00788272
