



Ref. No.: PSL/2025-26/CS/SE/37

Date: November 4, 2025

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

**Subject: Intimation of outcome of the Board Meeting under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)**

Pursuant to Regulation 30 and 33 read with Schedule III of the SEBI Listing Regulations, we hereby inform that the Board of Directors of Prataap Snacks Limited (‘the Company’) at its meeting held today i.e. November 4, 2025, inter-alia, has considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025.

Pursuant to Regulation 33 of the SEBI Listing Regulations, the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025 along with Limited Review Report with unmodified opinion on the said Financial Results issued by the Statutory Auditor, BSR & Co. LLP, Chartered Accountants are enclosed herewith.

The Board Meeting commenced at 3:30 p.m. and concluded at 6:45 p.m.

This is for your information and record.

Thanking you,

Yours faithfully,

For **Prataap Snacks Limited**

**Sanjay Chourey**  
Company Secretary and Compliance Officer

Encl.: As above

**Prataap Snacks Limited**

CIN: L15311MP2009PLC021746

Registered Office : Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore, Madhya Pradesh - 452 020, India  
Telephone : 91-731-2439999 E-mail : [info@yellowdiamond.in](mailto:info@yellowdiamond.in) Website : [www.yellowdiamond.in](http://www.yellowdiamond.in)

**Limited Review Report on unaudited financial results of Prataap Snacks Limited for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Prataap Snacks Limited**

1. We have reviewed the accompanying Statement of unaudited financial results of Prataap Snacks Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 ("the Statement") (in which are included financial results of Prataap Snacks Employee Welfare Trust).
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the interim financial results of Prataap Snacks Employee Welfare Trust which have not been reviewed and reflect total assets of Rs. 1,537.53 lakhs as at 30 September 2025, total revenues (before consolidation adjustments) of Rs. 18.75 lakhs and Rs. 39.42 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 1.23 lakhs and Rs. 2.48 Lakhs and total comprehensive income (before consolidation adjustments) of Rs. 1.23 lakhs and Rs. 2.48 Lakhs, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025 respectively, and cash outflows (net) of Rs. 0.07 lakhs for the period from 01 April 2025 to 30 September 2025, as considered in the Statement. According to the information and explanations given to us by the management, these financial results are not material to the Company.

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B S R & Co. LLP

**Limited Review Report (Continued)**  
**Prataap Snacks Limited**

Our conclusion is not modified in respect of this matter.

For B S R & Co. LLP

*Chartered Accountants*

Firm's Registration No.:101248W/W-100022



**Ashwin Bakshi**

*Partner*

Indore

04 November 2025

Membership No.: 506777

UDIN:25506777BMOSSB8723



**Prataap Snacks Limited**  
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Unaudited Ind AS Financial Results for the Quarter and Half-year ended 30 Sept 2025

(INR in lakhs except as stated)

Particulars	Quarter ended			Half-year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I Revenue from operations</b>						
Sales / Income from operations	42,979.20	40,894.18	43,874.79	83,873.38	85,787.35	169,908.41
Other operating income	209.86	205.89	233.58	415.75	464.74	862.01
<b>II Other income</b>	185.63	241.64	251.40	427.27	471.08	965.58
<b>III Total Income (I + II)</b>	<b>43,374.69</b>	<b>41,341.71</b>	<b>44,359.77</b>	<b>84,716.40</b>	<b>86,723.17</b>	<b>171,736.00</b>
<b>IV Expenses</b>						
(a) Cost of materials consumed	31,346.13	28,867.35	31,845.88	60,213.48	60,679.93	124,138.98
(b) Purchases of stock-in-trade	243.40	212.61	229.19	456.01	426.21	979.06
(c) Changes in inventories of finished goods and stock-in-trade	(1,279.71)	276.10	(789.77)	(1,003.61)	(834.18)	(803.39)
(d) Employee benefits expenses	1,879.33	1,911.38	2,003.58	3,790.71	3,950.98	7,807.54
(e) Finance cost	180.00	223.84	157.35	403.84	342.80	680.57
(f) Depreciation and amortisation expenses	1,654.16	1,714.57	1,774.22	3,368.73	3,529.63	6,918.72
(g) Impairment losses on financial assets	40.89	37.64	20.37	78.53	47.58	113.36
(h) Other expenses	8,668.61	7,994.11	8,883.59	16,662.72	17,062.56	33,665.93
<b>Total Expenses</b>	<b>42,732.81</b>	<b>41,237.60</b>	<b>44,124.41</b>	<b>83,970.41</b>	<b>85,205.51</b>	<b>173,500.77</b>
<b>V Profit before exceptional item and tax (III - IV)</b>	<b>641.88</b>	<b>104.11</b>	<b>235.36</b>	<b>745.99</b>	<b>1,517.66</b>	<b>(1,764.77)</b>
<b>VI Exceptional item (Refer Note 6)</b>	<b>(77.17)</b>	<b>-</b>	<b>(892.81)</b>	<b>(77.17)</b>	<b>(892.81)</b>	<b>2,540.72</b>
<b>VII Profit / (Loss) before tax (V - VI)</b>	<b>719.05</b>	<b>104.11</b>	<b>1,128.17</b>	<b>823.16</b>	<b>2,410.47</b>	<b>(4,305.49)</b>
<b>VIII Tax expense</b>						
(a) Current tax	135.45	19.25	207.30	154.70	430.31	-
(b) Deferred tax (including minimum alternate tax)	119.73	15.73	305.49	135.46	420.87	(878.04)
<b>IX Net Profit / (Loss) for the period (VII - VIII)</b>	<b>463.87</b>	<b>69.13</b>	<b>615.38</b>	<b>533.00</b>	<b>1,559.29</b>	<b>(3,427.45)</b>
<b>X Other Comprehensive Income (OCI)</b>						
(a) Items that will not be reclassified to profit or loss	43.15	(5.17)	1.60	37.98	(71.23)	(61.91)
(b) Income tax relating to above	(15.08)	1.81	(0.56)	(13.27)	24.89	21.63
<b>XI Total Comprehensive Income / (Loss) for the period (IX + X)</b>	<b>491.94</b>	<b>65.77</b>	<b>616.42</b>	<b>557.71</b>	<b>1,512.95</b>	<b>(3,467.73)</b>
<b>XII Paid-up equity share capital - Face value of INR 5 each</b>	<b>1,195.05</b>	<b>1,193.67</b>	<b>1,193.67</b>	<b>1,195.05</b>	<b>1,193.67</b>	<b>1,193.67</b>
<b>XIII Other equity</b>						
<b>XIV Earnings per share of INR 5 each (Not annualised)</b>						
Basic - INR	1.94	0.29	2.58	2.23	6.53	(14.36)
Diluted - INR	1.94	0.29	2.58	2.22	6.52	(14.36)

**Notes:**

- The above Ind AS financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04 November 2025.
- The Company has determined 'Snacks Food' as the only reportable segment as evaluated by the chief operating decision maker for allocation of resources and for assessing performance. There are no other reportable segments as per Ind AS 108 'Operating Segment'. Accordingly, no separate segment information has been provided.







Prataap Snacks Limited  
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CIN: L15311MP2009PLC021746

E-mail: complianceofficer@yellowdiamond.in, Website : www.yellowdiamond.in  
Unaudited Ind AS Financial Results for the Quarter and Half-year ended 30 Sept 2025

Notes (Cont'd.):

3 Statement of assets and liabilities

Particulars	(INR in lakhs)	
	As at	
	30.09.2025	31.03.2025
	Unaudited	Audited
<b>I ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(a) Property, plant and equipments	40,014.92	40,026.39
(b) Capital work-in-progress	850.22	1,316.27
(c) Goodwill	4,611.00	4,611.00
(d) Other Intangible assets	12,450.76	12,992.59
(e) Intangible assets under development	-	-
(f) Financial assets		
(i) Loans	1,419.54	1,605.49
(ii) Other non-current financial assets	841.45	2,499.59
(g) Other tax assets (net)	919.15	1,082.79
(h) Other non-current assets	314.77	339.46
<b>TOTAL NON-CURRENT ASSETS</b>	<b>61,421.81</b>	<b>64,473.58</b>
<b>CURRENT ASSETS</b>		
(a) Inventories	12,997.09	14,864.89
(b) Financial assets		
(i) Trade receivables	2,836.21	1,741.43
(ii) Cash and cash equivalents	2,833.94	1,115.78
(iii) Bank balance (other than (ii) above)	75.62	292.09
(iv) Loans	206.08	211.61
(v) Other current financial assets	7,241.74	8,890.10
(c) Other current assets	3,991.65	4,006.89
<b>TOTAL CURRENT ASSETS</b>	<b>30,182.33</b>	<b>31,122.79</b>
<b>TOTAL ASSETS</b>	<b>91,604.14</b>	<b>95,596.37</b>





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Unaudited Ind AS Financial Results for the Quarter and Half-year ended 30 Sept 2025

Notes (Cont'd.):

Particulars	(INR in lakhs)	
	As at	
	30.09.2025	31.03.2025
	Unaudited	Audited
<b>II EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1,195.05	1,193.67
(b) Other equity	68,308.78	67,831.35
<b>TOTAL EQUITY</b>	<b>69,503.83</b>	<b>69,025.02</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
(a) Financial liabilities		
(i) Borrowings	1,200.00	1,400.00
(ii) Lease liabilities	2,120.86	2,249.79
(b) Provisions	692.92	642.52
(c) Deferred tax liabilities (net)	993.98	845.25
(d) Other non-current liabilities	1,472.73	1,582.87
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>6,480.49</b>	<b>6,720.43</b>
<b>CURRENT LIABILITIES</b>		
(a) Financial liabilities		
(i) Borrowings	400.00	2,571.00
(ii) Lease liabilities	1,807.08	1,421.51
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	1,636.82	1,990.71
Total outstanding dues of trade payables other than micro enterprises and small enterprises	9,009.35	10,522.04
(iv) Other current financial liabilities	856.81	819.50
(b) Other current liabilities	1,799.51	2,431.35
(c) Provisions	110.25	94.81
<b>TOTAL CURRENT LIABILITIES</b>	<b>15,619.82</b>	<b>19,850.92</b>
<b>TOTAL LIABILITIES</b>	<b>22,100.31</b>	<b>26,571.35</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>91,604.14</b>	<b>95,596.37</b>





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Unaudited Ind AS Financial Results for the Quarter and Half-year ended 30 Sept 2025

Notes (Cont'd.):

4 Cash Flow Statement

Particulars	(INR in lakhs)	
	Half-year Ended	
	30.09.2025	30.09.2024
	Unaudited	Unaudited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	823.16	2,410.47
Adjustments to reconcile profit before tax to net cash flows		
Add / (Less) :		
Depreciation and amortisation expenses	3,368.73	3,529.63
(Profit)/ Loss on sale/discard of property, plant and equipments	(6.33)	5.41
Provision for slow moving inventory	109.24	(307.44)
Impairment losses on financial assets	78.53	47.58
Net gain on derecognition of lease liability and ROU assets	-	(22.85)
Provision for doubtful advances	28.60	44.55
Employee stock appreciation rights expense	39.10	43.55
Government grant income	(251.50)	(231.90)
Exceptional item (Refer Note 6)	-	(892.81)
Finance cost	403.84	342.80
Interest income	(420.94)	(448.23)
<b>Operating profit before working capital changes</b>	<b>4,172.43</b>	<b>4,520.76</b>
<b>Working capital adjustments:</b>		
Decrease / (increase) in inventories	1,758.56	1,598.69
Decrease / (increase) in trade receivables	(1,156.84)	(881.74)
Decrease / (increase) in loans and other financial assets	154.15	6.41
Decrease / (increase) in other assets	(9.17)	(1,549.27)
Increase/ (decrease) in trade payables	(1,866.51)	1,886.73
Increase / (decrease) in other financial liabilities	104.78	135.47
Increase / (decrease) in provisions	82.36	90.21
Increase / (decrease) in other liabilities	(604.77)	59.17
	<b>2,634.99</b>	<b>5,866.43</b>
Income tax paid (net of refund received)	8.94	(378.44)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>2,643.93</b>	<b>5,487.99</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipments including capital work-in-progress and capital advances	(930.65)	(2,419.79)
Receipts of insurance claim for loss of property, plant and equipments (Refer Note 5)	-	588.00
Purchase of intangibles including assets under development	(16.43)	(9.50)
Receipt of government grant	555.20	399.80
Proceeds from sale of property, plant and equipments and CWIP	73.32	40.36
Investment in fixed deposits with banks not considered as cash and cash equivalents	(1,713.10)	(6,685.65)
Redemption / maturity of fixed deposits with banks not considered as cash and cash equivalents	4,769.48	4,219.97
Interest received	457.74	316.13
<b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b>	<b>3,195.56</b>	<b>(3,550.68)</b>





Notes (Cont'd.):

Particulars	(INR in lakhs)	
	Half-year Ended	
	30.09.2025	30.09.2024
	Unaudited	Unaudited
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of equity share capital	1.39	-
Proceeds from short-term borrowings	500.00	-
Repayment of lease liabilities	(1,228.22)	(1,204.97)
Interest paid on lease liabilities	(162.53)	(224.76)
Repayment of short-term borrowings	(2,671.00)	-
Repayment of long-term borrowings	(200.00)	-
Interest paid	(241.60)	(118.04)
Dividend paid	(119.37)	-
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>(4,121.33)</b>	<b>(1,547.77)</b>
<b>D NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS [A+ B + C]</b>	<b>1,718.16</b>	<b>389.54</b>
Cash and cash equivalents at the beginning of the period	1,115.78	2,981.72
Cash and cash equivalents at the end of the period	<b>2,833.94</b>	<b>3,371.26</b>

- 5 The Board of Directors in their meeting held on 05 May 2025 had recommended a final dividend @10% on equity shares of INR 5 each of the Company (i.e. INR 0.50 per equity share) for the financial year 2024-25. The same has been approved in the Annual General Meeting of the Company held on 6 August 2025.
- 6 During the Quarter ended 30 September 2025, Company received an insurance claim amounting to INR 77.17 Lakhs. This claim was filed in an earlier year with respect to the loss of finished goods inventory due to a fire accident that occurred on 6 June 2023 at the warehouse of a Co-manufacturing plant situated at Hoogly, West Bengal. Further, during the year ended 31 March 2025, a fire occurred at one of the Company's plants located in Jammu on 30 December 2024. This incident significantly affected the building, plant and machinery, leasehold improvements, and inventories at the site; however, there were no human casualties. The total financial loss resulting from this event was estimated at INR 3,433.53 lakhs. The Company has adequate insurance coverage to recover its loss and initiated the requisite claim process with the Insurance Company.

The Company also received an insurance claim amounting to INR 892.81 Lakhs during the year ended 31 March 2025. This claim was filed in an earlier year with respect to the loss of property, plant and equipment, and inventories due to a fire accident that occurred on 3 November 2021 at one of the Company's plants located in Howrah, West Bengal.

Given the nature and impact of these events on the Company's financial results, the above amounts were disclosed as exceptional items in the respective reporting periods.

For and on behalf of the Board of Directors of  
Prataap Snacks Limited

Arvind Mehta  
Chairman and  
Executive Director

Place: Indore  
Date: 04 November 2025

DIN - 00215183

Amit Kumar  
Managing Director and  
Chief Executive Officer

DIN - 02663687