

**Date: 12<sup>th</sup> May, 2026**

To,

The Manager - DCS

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001

**Scrip Code: 544519**

The Manager - Listing Department

**National Stock Exchange of India Ltd.**

Exchange Plaza, Bandra-Kurla Complex,  
Bandra (East), Mumbai- 400051

**Symbol: EUROPRATIK**

Dear Sir / Ma'am,

**Subject: Outcome of Board Meeting held on 12<sup>th</sup> May, 2026**

Pursuant to the provisions of Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., on May 12, 2026, *inter alia*, considered the following matters:

1. Approved the Audited Standalone Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026.
2. Approved the Audited Consolidated Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026.

The copies of the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31<sup>st</sup> March, 2026 along with Standalone and Consolidated Cash Flow Statement for the financial year ended on that date and Standalone and Consolidated Statement of Assets and Liabilities as on 31<sup>st</sup> March, 2026, Auditors' Reports on said results and declaration of un-modified opinion, issued by M/s. CNK & Associates LLP, Chartered Accountants and M/s. Monika Jain & Co. Chartered Accountants, the Joint Statutory Auditors of the Company, pursuant to Regulation 33(3)(d) of the Listing Regulations are enclosed herewith for your records.

3. The Board of Directors of the Company given following comments in the matter of imposition of fine of Rs. 10,000/- (excluding GST) by National Stock Exchange of India Ltd. ("NSE") and BSE Limited for non-compliance with Regulation 42 of the SEBI Listing Regulations with respect to giving short notice of record date fixed for payment of interim dividend viz. 2 days advance instead of 3 days:

"The short notice was inadvertent, and the Company has paid fine imposed by the NSE and BSE."

The Board Meeting commenced at 5:30 p.m. and concluded at 8.30 p.m.

Kindly take the above in your record.


Thanking you,  
Yours faithfully,

**EURO PRATIK SALES LIMITED**

(FORMERLY KNOWN AS "EURO PRATIK SALES PVT. LTD..")

+91-22-3513 1076  [INFO@EUROPRATIK.COM](mailto:INFO@EUROPRATIK.COM)

**CIN-L74110MH2010PLC199072**

 601-602, 6TH FLOOR, PENINSULA HEIGHTS, C D BARFIWALA LANE, ANDHERI (WEST), MUMBAI CITY, MUMBAI-400 058. MAHARASHTRA, INDIA.  
[INFO@EUROPRATIK.COM](mailto:INFO@EUROPRATIK.COM)

**For Euro Pratik Sales Limited**

SHRUTI  
KULDEEP  
SHUKLA


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**Shruti Kuldeep Shukla**  
**Company Secretary & Compliance Officer**  
**Encl: As stated above**

**EURO PRATIK SALES LIMITED**

(FORMERLY KNOWN AS "EURO PRATIK SALES PVT. LTD..")

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**CIN-L74110MH2010PLC199072**

**C N K & Associates LLP**  
**Chartered Accountants**  
5<sup>th</sup> Floor, Narain Chambers  
M.G. Road,  
Vile Parle (East)  
Mumbai – 400057

**Monika Jain & Co**  
**Chartered Accountants**  
Office No. 808, 8<sup>th</sup> Floor,  
Topiwala Centre,  
Goregaon (West)  
Mumbai – 400104

**Independent Auditor's Report on the Audited Standalone Financial Results of Euro Pratik Sales Limited for the quarter and year ended 31<sup>st</sup> March 2026, pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To the Board of Directors of  
**Euro Pratik Sales Limited**  
(Formerly known as Euro Pratik Sales Private Limited)

**Report on the Audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying Statement of Standalone Financial Results of **Euro Pratik Sales Limited** ("the Company") for the quarter and year ended March 31, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Statements:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Statement 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Statement**

These Statements have been prepared on the basis of the Standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Statements that give a true and fair view of the net profit and other comprehensive income and other financial information in

accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting fraud; and other irregularities; 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 effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing these Statements, the Management and the Board of Directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of Statement**

Our objectives are to obtain reasonable assurance about whether the 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 Statements.

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

- Identify and assess the risks of material misstatement of these 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements whether the Company has adequate internal financial controls with reference to statement in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and the Board of Directors;

- Conclude on the appropriateness of Management and Board of Director'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 ability of the Company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in these 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 these financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding these Statements of the Company to express an opinion on these Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Other Matter

These Standalone Statements includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

Our opinion on these Statements is not modified in respect of the above matter.

#### For C N K & Associates LLP

Chartered Accountants  
Firm Registration No. 101961W/W-100036

**HIREN CHINUBHAI  
SHAH**

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#### Hiren Shah

Partner  
Membership No. 100052  
UDIN: 26100052NLKDVH8711

Place: Mumbai  
Date: 12<sup>th</sup> May 2026

#### For Monika Jain & Co

Chartered Accountants  
Firm Registration No. 130708W

**RONAK  
GANDHI**

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#### Ronak Gandhi

Partner  
Membership No. 169755  
UDIN: 26169755ZQDYME7895

Place: Mumbai  
Date: 12<sup>th</sup> May 2026

**Euro Pratik Sales Limited**  
(formerly known as 'Euro Pratik Sales Private Limited')  
(CIN: L74110MH2010PLC199072)



**Statement of audited Standalone Financial Results for the Quarter and Year ended March 31, 2026**  
(Amount in lakh except per share data or as otherwise stated)

Sr. No. Particulars	Quarter ended			Year ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I. Revenue from operations	4,910.57	5,177.93	5,017.64	20,989.23	21,943.65
II. Other income	503.72	270.44	171.23	1,255.01	1,199.27
<b>III. Total Income (I+II)</b>	<b>5,414.29</b>	<b>5,448.37</b>	<b>5,188.87</b>	<b>22,244.24</b>	<b>23,142.92</b>
<b>IV. Expenses</b>					
Purchase of stock-in-trade	3,057.76	3,485.46	3,452.82	14,727.85	14,890.33
Changes in inventories of stock-in-trade	168.33	(805.96)	(211.38)	(2,512.32)	(2,218.05)
Employee benefits expenses	128.00	151.46	158.87	635.91	588.73
Finance costs	35.74	19.50	22.37	99.70	158.09
Depreciation and amortization expenses	98.23	99.31	116.56	397.67	418.61
Other expenses	315.42	334.81	310.54	1,491.55	1,324.65
<b>Total Expenses (IV)</b>	<b>3,803.48</b>	<b>3,284.58</b>	<b>3,849.78</b>	<b>14,840.36</b>	<b>15,162.36</b>
<b>V. Profit/ (Loss) before share of loss, Exceptional items and Tax (I-IV)</b>	<b>1,610.81</b>	<b>2,163.79</b>	<b>1,339.09</b>	<b>7,403.88</b>	<b>7,980.56</b>
Share of profit / (loss) from LLP/ LLC (net of tax)	-	-	(12.38)	-	(11.34)
<b>VI. Profit/ (Loss) before exceptional items and tax</b>	<b>1,610.81</b>	<b>2,163.79</b>	<b>1,326.71</b>	<b>7,403.88</b>	<b>7,969.22</b>
<b>VII. Exceptional items</b>					
Loss by fire (net)	-	-	-	788.79	-
<b>VIII. Profit before Tax (VI-VII)</b>	<b>1,610.81</b>	<b>2,163.79</b>	<b>1,326.71</b>	<b>6,615.09</b>	<b>7,969.22</b>
<b>IX. Tax expense:</b>					
1. Current tax	126.11	580.46	372.84	1,440.99	2,090.96
2. Deferred tax	57.10	6.37	(102.31)	29.71	(102.30)
3. (Excess)/ short provision of tax relating to earlier years	-	36.81	-	36.81	(8.62)
<b>X. Profit (Loss) for the year from continuing operations (VIII-IX)</b>	<b>1,427.60</b>	<b>1,540.15</b>	<b>1,056.18</b>	<b>5,107.58</b>	<b>5,989.18</b>
<b>XI. Profit/(loss) for the year</b>	<b>1,427.60</b>	<b>1,540.15</b>	<b>1,056.18</b>	<b>5,107.58</b>	<b>5,989.18</b>
<b>XII. Other comprehensive income</b>					
<b>A. Items that will not be reclassified to profit or loss</b>					
i) Remeasurement of net defined benefit liability	(29.00)	35.18	-	29.15	43.83
ii) Income tax relating to above	7.30	(8.85)	-	(7.34)	(11.03)
<b>XIII. Total comprehensive income for the year (XI+XII) (Comprising Profit/ (Loss) and Other Comprehensive Income for the year)</b>	<b>1,405.89</b>	<b>1,566.48</b>	<b>1,056.18</b>	<b>5,129.39</b>	<b>6,021.98</b>
<b>XIV. Paid up share capital</b>	1,022.00	1,022.00	1,022.00	1,022.00	1,022.00
<b>XV. Earnings per equity share (not annualised except yearly data)</b>					
1. Basic	1.38	1.53	1.03	5.02	5.88
2. Diluted	1.38	1.53	1.03	5.02	5.88
(Face value per share ₹ 1 each)					

## Notes

1. The above audited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations"). The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 12, 2026.
2. The Figures for the quarter ended on 31st March, 2026 and corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subjected to audit.
3. The Government of India has consolidated 29 existing labour legislations into a united framework comprising 4 Labour Codes which were made effective from November 21, 2025. The Company has considered the impact on the basis of best information and estimate available and accordingly, financial implications of the same has been recognised in the quarter ended on December 31, 2025 and March 31, 2026.
4. The company had completed its Initial Public Offer (IPO) of 1,82,74,798 equity shares of face value of Rs. 1/- each. The entire Issue comprised of Offer For Sale by Selling Shareholders aggregating to Rs. 45,131.49 lakhs. The issue comprised of 55,860 shares issued to the employees of the company at an issue price of Rs. 234 per share (including premium of Rs. 233 per share) and balance 1,82,18,938 to other investors at an issue price of Rs. 247 per share (including premium of 246 per share). Pursuant to the IPO, the equity shares of the Holding Company were listed on National Stock Exchange (NSE) Limited and BSE Ltd (BSE) on September 23, 2025. Accordingly, the comparative quarterly results for the Quarter ended on March 31, 2025 were not subjected to limited review by the Statutory Auditors of the Company and the management has exercised due care and diligence to ensure that the unaudited financial results of said the said comparative period present a true and fair view of the Company's financial performance and financial position.
5. The company is primarily engaged in the business of 'Surface Decorative Products'. There is no separate reportable segment as per Ind AS 108 - Operating Segments.
6. On April 26, 2025, one of the company's godown located at Building No. M, Swagat Complex, Phase-2, Rahanal Village, Bhiwandi, Maharashtra, having carrying value of inventories of Rs. 3,359.44 lakh and carrying value of PPE of Rs. 10.78 lakh, was severely damaged by Fire. This event has been intimated to the Insurance Company and the company has filed a claim for reimbursement with the Insurance Company. The Company has charged to the statement of profit and loss, net loss on account of fire and reversal of input tax credit under GST on the loss of Inventory amounting to Rs. 788.79 lakh after considering claim receivable from insurance company and classified as exceptional item.
7. On April 1, 2026, the company has acquired the controlling stake of 51% in Chawla Brothers with its office in Jalandhar, Punjab, for a Investment of Rs. 32.20 crores. Chawla Brothers, founded in 1978, has presence across Punjab, Haryana, Jammu & Kashmir and Himachal Pradesh. The firm has a strong reach across Tier 2, Tier 3 cities and towns and operates across both wholesale and retail segments.
8. On December 1, 2025, the Company has acquired the controlling stake of 51% in Uro Veneer World with its office in Bangalore, Karnataka, for an overall consideration of Rs. 76.50 crores. The Company has accounted the same in accordance with Ind AS 103.
9. The Board of Directors declared an interim dividend of INR 0.20 per equity share of INR 1 each, on March 23, 2026, which was paid on April 20, 2026.

**For and on behalf of the Board of Directors of  
Euro Pratik Sales Limited**

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SINGHVI

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**Pratik Singhvi**  
Managing Director  
DIN: 00371660

Date: May 12, 2026  
Place: Mumbai

**Euro Pratik Sales Limited**  
*(Formerly Known as Euro Pratik Sales Private Limited)*  
CIN : L74110MH2010PLC199072

**Standalone Statement of Assets and Liabilities as at March 31, 2026**  
*(Amount in lakh except per share data or as otherwise stated)*

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
<b>I. ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	177.18	181.45
(b) Right of Use Assets	766.17	1,172.96
(c) Intangible Assets	6,649.00	0.20
(d) Investment Property	108.69	1,095.71
(e) Financial Assets		
(i) Investments	1,693.36	262.67
(ii) Loans	2,776.20	5,900.66
(iii) Other Financial Assets	109.66	130.40
(f) Deferred Tax Assets (Net)	93.35	130.40
(g) Other Non Current Assets	-	-
<b>Total non current assets</b>	<b>12,373.61</b>	<b>8,874.45</b>
<b>Current Assets</b>		
(a) Inventories	4,931.29	5,774.85
(b) Financial Assets		
(i) Investments	1,271.38	808.11
(ii) Trade receivables	6,976.83	6,249.76
(iii) Cash and cash equivalents	699.71	822.65
(iv) Bank Balances other than (iii) above	204.40	-
(v) Other Financial Assets	3,832.66	1,123.73
(c) Current tax assets (net)	66.99	
(d) Other current assets	869.02	706.31
<b>Total current assets</b>	<b>18,852.28</b>	<b>15,485.41</b>
<b>TOTAL ASSETS</b>	<b>31,225.89</b>	<b>24,359.86</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,022.00	1,022.00
(b) Other Equity	25,751.00	20,826.00
<b>Total Equity</b>	<b>26,773.00</b>	<b>21,848.00</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	548.67	956.18
(iii) Other financial liabilities	13.31	12.52
(b) Provisions	67.93	62.99
(c) Other non-current liabilities	1.55	2.33
<b>Total non current liabilities</b>	<b>631.46</b>	<b>1,034.02</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-

**Euro Pratik Sales Limited**  
*(Formerly Known as Euro Pratik Sales Private Limited)*  
**CIN : L74110MH2010PLC199072**

**Standalone Statement of Assets and Liabilities as at March 31, 2026**  
*(Amount in lakh except per share data or as otherwise stated)*

<b>Particulars</b>	<b>As at March 31, 2026 (Audited)</b>	<b>As at March 31, 2025 (Audited)</b>
(ii) Lease Liabilities	264.83	234.19
(iii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	4.14	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,432.87	456.20
(iii) Other Financial Liabilities	2,010.98	366.17
(b) Other current liabilities	103.73	391.01
(c) Provisions	4.88	8.97
(d) Current Tax Liabilities (Net)	-	21.30
<b>Total Current liabilities</b>	<b>3,821.43</b>	<b>1,477.84</b>
<b>Total liabilities</b>	<b>4,452.89</b>	<b>2,511.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>31,225.89</b>	<b>24,359.86</b>

**Euro Pratik Sales Limited**  
*(Formerly Known as Euro Pratik Sales Private Limited)*  
CIN : U74110MH2010PLC199072

**Standalone Statement of Cash Flows for the year ended March 31, 2026**  
*(Amount in lakh except per share data or as otherwise stated)*

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	6,615.10	7,969.22
<i>Adjustments for :</i>		
Depreciation/ Amortization	397.67	412.07
Interest income	(586.60)	(558.52)
Dividend Income on Investments	(3.47)	(5.29)
Finance Cost	99.70	158.09
Gain/Loss on Financial Assets	13.04	155.41
Gain on termination of rent agreement	(35.68)	(88.23)
Provision for ECL	32.11	134.50
Profit on sale of investment property	(446.72)	-
Gain on Remeasurement of Retirement Benefits	29.15	43.83
<b>Operating profit before working capital changes</b>	<b>6,114.30</b>	<b>8,221.08</b>
<i>Changes in working capital:</i>		
<i>Adjustment for (increase)/decrease in operating assets</i>		
(Increase)/ Decrease in inventories	843.56	(2,218.05)
(Increase)/ Decrease in trade receivables	(740.31)	(1,947.82)
(Increase)/ Decrease in other financial assets	(2,616.40)	(292.02)
(Increase)/ Decrease in other assets	(162.71)	(289.66)
<i>Adjustment for increase/(decrease) in operating liabilities</i>		
Increase/ (Decrease) in trade payables	980.81	435.49
Increase/ (Decrease) in other financial liabilities	(58.80)	0.72
Increase/ (Decrease) in other liabilities	(288.06)	366.88
Increase/ (Decrease) in Provisions	0.85	(26.02)
<b>Cash generated from operations</b>	<b>4,073.24</b>	<b>4,250.60</b>
Income taxes refunded / (paid), net	(1,566.10)	(2,068.13)
<b>Net cash generated from operating activities</b>	<b>2,507.14</b>	<b>2,182.47</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment and intangible assets	(5,193.18)	(82.53)
Sale of Investment Property	1,350.00	-
Interest received	495.94	197.62
Dividend Received from Investment in shares and mutual fund	3.47	5.29
Loans and advances given (net)	3,124.46	(5,775.66)
(Investment) /Redemption in Fixed Deposit	-	1,060.00
Investments (Net)	(1,907.00)	2,426.73
<b>Net cash (used in) / generated from investing activities</b>	<b>(2,126.31)</b>	<b>(2,168.55)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	(22.01)	(70.98)
Proceeds/(Repayment) of Short term borrowings (net)	-	-
Buyback of shares including tax on buyback	-	-
Proceeds from Right Issue	-	129.65
Payment of Dividend	(204.40)	-
Lease Rental Payments	(277.36)	(275.17)
<b>Net cash used in financing activities</b>	<b>(503.77)</b>	<b>(216.50)</b>
<b>INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(122.94)</b>	<b>(202.58)</b>
Cash and cash equivalents at the beginning of the year	822.65	1,025.23
<b>Cash and cash equivalents at the end of the year</b>	<b>699.71</b>	<b>822.65</b>

**Euro Pratik Sales Limited**

*(Formerly Known as Euro Pratik Sales Private Limited)*

CIN : U74110MH2010PLC199072

**Standalone Statement of Cash Flows for the year ended March 31, 2026**

*(Amount in lakh except per share data or as otherwise stated)*

<b>Particulars</b>	<b>For the year ended March 31, 2026 (Audited)</b>	<b>For the year ended March 31, 2025 (Audited)</b>
<b>Reconciliation of Cash and Cash Equivalents as per cash flow statement</b>		
Cash and Cash Equivalents Note no. 15	699.71	822.65
<b>Balance of Cash and Cash equivalents as per statement of Cash flows</b>	<b>699.71</b>	<b>822.65</b>

**Note:**

The Standalone Cash Flow Statement has been prepared under the 'Indirect Method' set out in Ind AS 7 'Statement of Cash Flows'.

**C N K & Associates LLP**  
**Chartered Accountants**  
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**Monika Jain & Co**  
**Chartered Accountants**  
Office No. 808, 8<sup>th</sup> Floor,  
Topiwala Centre,  
Goregaon (West)  
Mumbai – 400104

**Independent Auditor's Report on the Audited Consolidated Financial Results of Euro Pratik Sales Limited for the quarter and year ended 31<sup>st</sup> March 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To the Board of Directors of  
**Euro Pratik Sales Limited**  
(Formerly known as Euro Pratik Sales Private Limited)

**Report on the Audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying Statement of Consolidated financial Results of **Euro Pratik Sales Limited** ("the Holding Company") and its subsidiaries ( Holding Company and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its subsidiaries for the quarter and year ended 31<sup>st</sup> March 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/financial information of subsidiaries these Statements:

- a) include the financial results of the subsidiaries as given in the Annexure to this report;
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended 31<sup>st</sup> March 2026.

## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Statement" section of our report. We are independent of the Group and its subsidiaries in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Statement 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of Management for the Statement**

These Statements have been prepared on the basis of the consolidated annual financial statements. The Holding Company Management and the Board of Directors are responsible for the preparation and presentation of these Statements that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its subsidiaries in accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and of its subsidiaries are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its subsidiaries and for preventing and detecting fraud; and other irregularities; 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 effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these 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 these Statements by the management and the Board of Directors of the Holding Company, as aforesaid.

In preparing these Statements, the respective Management and the Board of Directors of the companies included in the Group and of its subsidiaries are responsible for assessing the ability of the Group and of its subsidiaries to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its subsidiaries are also responsible for overseeing the financial reporting process of the Group and of its subsidiaries.

## **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the statement 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 Statements.

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements whether the Holding Company and its subsidiaries has adequate internal financial controls with reference to statement in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors;
- 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 ability of the Group to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group and its subsidiaries of which we are the independent auditors and whose financial information we have audit, to express an opinion on these Statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in these Statements of which we are the independent auditors. For the

other entities included in these Statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India (SEBI) under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

### **Other Matters**

1. The Statement includes the financial statements/financial information of four subsidiaries, which reflects Group's share of total assets of Rs. 8,989.60 lakhs (before consolidation adjustments) as at March 31, 2026, Group's share of total revenue of Rs. 2,934.80 lakhs and Rs. 12,274 lakhs (before consolidation adjustments), Group's share of total net profit after tax (before consolidation adjustments) of Rs. 251.70 lakhs and Rs.1881.20 lakhs and total comprehensive income of Rs. 265.10 lakhs and Rs. 1912.70 lakhs for the quarter and year ended March 31, 2026, respectively. These financial statements/financial information have been reviewed by one of the joint auditors.
2. The Statement includes the financial statements/financial information of three subsidiaries, which reflects Group's share of total assets of Rs. 4860.80 lakhs (before consolidation adjustments) as at March 31, 2026, Group's share of total revenue of Rs. 2675.50 lakhs and Rs. 3689.40 lakhs (before consolidation adjustments), Group's share of total net profit after tax (before consolidation adjustments) of Rs. 215.40 lakhs and Rs. 406.30 lakhs and total comprehensive income of Rs. (270.20) lakhs and Rs. 405.90 lakhs for the quarter and year ended March 31, 2026, respectively. The financial results of the said subsidiaries, which have been audited by other auditors, whose financials statements/financial information and auditors report have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of such other auditors and the procedures performed by us as stated above. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of the said subsidiaries, is solely based reports of other auditors.
3. The Statement includes the unaudited financial statements/financial information of a subsidiary, which have not been reviewed/audited by their auditors, which reflects Group's share of total assets of Rs.912.70 lakhs (before consolidation adjustments) as at March 31, 2026, Group's share

of total revenue of Rs. 256.40 lakhs and Rs.750.10 lakhs (before consolidation adjustments), Group's share of total net profit after tax (before consolidation adjustments) of Rs. 50.30 lakhs and Rs. 113.30 lakhs and total comprehensive income of Rs. 50.30 lakhs and Rs. 113.30 lakhs for the quarter and year ended March 31, 2026, respectively. The unaudited financial information of the said subsidiary, which have been certified by management of the Company, have been furnished to us and our conclusion, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is solely based on such unaudited financial information certified by the management of the Company. According to the information and explanations given to us by the management, the unaudited financial information of the said subsidiary is not material to the group.

4. These Statements includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

Our opinion on these Statements is not modified in respect of this matter

**For C N K & Associates LLP**

Chartered Accountants

Firm Registration No. 101961W/W-100036

**HIREN  
CHINUBHAI  
SHAH**

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**Hiren Shah**

Partner

Membership No. 100052

UDIN: 26100052MRDWIX5386

Place: Mumbai

Date: 12<sup>th</sup> May 2026

**For Monika Jain & Co**

Chartered Accountants

Firm Registration No. 130708W

**RONAK  
GANDHI**

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**Ronak Gandhi**

Partner

Membership No. 169755

UDIN: 26169755RYTINP8548

Place: Mumbai

Date: 12<sup>th</sup> May 2026

## Annexure

(To the Auditor's Report on the Consolidated Financial Results of Euro Pratik Sales Limited for the quarter and the year ended March 31, 2026)

<b>Sr. No.</b>	<b>Name of the entity</b>	<b>Relationship</b>
1	Euro Pratik Sales Limited	Holding Company
2	Gloirio Décor Private Limited	Wholly owned Subsidiary
3	Euro Pratik Trade FZCO, UAE	Wholly owned Subsidiary
4	Euro Pratik C Corp Inc., USA	Subsidiary
5	Euro Pratik Intex LLP	Subsidiary
6	Euro Pratik Star LLP (w.e.f. 22 <sup>nd</sup> April 2025)	Subsidiary
7	Euro Pratik Craft LLP (w.e.f. 8 <sup>th</sup> July 2025)	Subsidiary
8	URO Veneer World (w.e.f. 1 <sup>st</sup> December 2025)	Subsidiary
9	Euro Pratik USA LLC	Step down Subsidiary
10	Euro Pratik EU d.o.o*	Step down Subsidiary

\*Not Consolidated as there are no operations/transactions till 31<sup>st</sup> March 2026.

**Euro Pratik Sales Limited**  
(formerly known as 'Euro Pratik Sales Private Limited')  
(CIN: L74110MH2010PLC199072)



**Statement of audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026**  
(Amount in lakh except per share data or as otherwise stated)

Sr. No. Particulars	Quarter ended			Year ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I. Revenue from Operations	9,349.28	8,037.50	7,296.34	33,496.18	28,422.57
II. Other income	453.25	148.48	1.04	808.07	792.35
<b>III. Total Income (I+II)</b>	<b>9,802.53</b>	<b>8,185.98</b>	<b>7,297.38</b>	<b>34,304.25</b>	<b>29,214.92</b>
<b>IV. Expenses</b>					
Purchase of stock-in-trade	8,344.21	5,048.62	4,770.89	23,473.85	21,064.70
Changes in inventories of stock-in-trade	(2,967.18)	(1,554.59)	(210.80)	(5,979.92)	(5,565.03)
Employee Benefits Expenses	548.03	416.98	281.93	1,677.31	907.54
Finance costs	149.75	55.46	49.85	316.80	400.16
Depreciation and Amortization Expenses	183.88	148.51	163.37	621.12	545.68
Other Expenses	868.92	665.05	592.78	3,017.08	2,025.19
<b>Total Expenses (IV)</b>	<b>7,127.61</b>	<b>4,780.03</b>	<b>5,648.02</b>	<b>23,126.24</b>	<b>19,378.24</b>
<b>V. Profit/ (Loss) before share of loss, Exceptional items and Tax (I-IV)</b>	<b>2,674.92</b>	<b>3,405.95</b>	<b>1,649.36</b>	<b>11,178.01</b>	<b>9,836.68</b>
Share of Profit / (Loss) from LLP/ LLC (net of Tax)		-	90.24		141.53
<b>VI. Profit/ (Loss) before Exceptional items and Tax</b>	<b>2,674.92</b>	<b>3,405.95</b>	<b>1,739.60</b>	<b>11,178.01</b>	<b>9,978.21</b>
<b>VII. Exceptional Items</b>					
Loss by fire (net)	-	-	-	788.79	-
<b>VIII. Profit before Tax (VI-VII)</b>	<b>2,674.92</b>	<b>3,405.95</b>	<b>1,739.60</b>	<b>10,389.22</b>	<b>9,978.21</b>
<b>IX. Tax expense:</b>					
1. Current Tax	480.22	958.59	469.31	2,576.05	2,595.63
2. Deferred Tax	41.85	46.05	(169.63)	60.16	(177.75)
3. (Excess)/ short provision of tax relating to earlier years	-	36.81		36.81	(8.62)
<b>X. Profit / (Loss) for the year from continuing operations (VIII-IX)</b>	<b>2,152.85</b>	<b>2,364.50</b>	<b>1,439.92</b>	<b>7,716.20</b>	<b>7,568.95</b>
<b>XI. Profit/(loss) for the year</b>	<b>2,152.85</b>	<b>2,364.50</b>	<b>1,439.92</b>	<b>7,716.20</b>	<b>7,568.95</b>
<b>XII. Other comprehensive income</b>					
<b>A. Items that will not be reclassified to profit or loss</b>					
i) Remeasurement of net defined benefit liability	(34.66)	36.08	-	26.18	43.83
ii) Income tax relating to above	8.79	(9.09)	0.00	(6.53)	(11.03)
<b>B. Items that will be reclassified to profit or loss</b>					
i) Foreign Currency Translation Reserve	21.83	12.78	11.46	45.35	2.63
<b>XIII. Total comprehensive income for the year (XI+XII) (Comprising Profit/ (Loss) and Other Comprehensive Income for the year)</b>	<b>2,148.81</b>	<b>2,404.27</b>	<b>1,451.38</b>	<b>7,781.20</b>	<b>7,604.38</b>
<b>Profit / (Loss) for the year attributable to</b>					
Owners of the Parents	2,120.20	2,325.78	1,452.65	7,709.20	7,596.92
Non-Controlling Interest	32.65	38.72	(12.74)	7.00	(27.97)
<b>Other Comprehensive income for the year attributable to</b>					
Owners of the Parents	(1.33)	40.94	9.08	66.96	35.86
Non-Controlling Interest	(2.71)	(1.17)	2.38	-1.96	(0.43)
<b>Total Comprehensive income for the year attributable to</b>					
Owners of the Parents	2,118.87	2,366.72	1,461.73	7,776.15	7,632.78
Non-Controlling Interest	29.94	37.55	-10.36	5.05	(28.40)
<b>XIV. Paid up share capital</b>	<b>1,022.00</b>	<b>1,022.00</b>	<b>1,022.00</b>	<b>1,022.00</b>	<b>1,022.00</b>

<b>XV. Earnings per equity share (not annualised except yearly data)</b>						
1.	Basic	2.07	2.28	1.42	7.54	7.46
2.	Diluted	2.07	2.28	1.42	7.54	7.46
(Face value per share ₹ 1 each)						

#### Notes

- The above audited consolidated financial results of the Euro Pratik Sales Limited (hereinafter "Holding Company") alongwith its Subsidiaries (together called as "the Group") have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations"). The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 12, 2026.
- The said audited consolidated financial results represent the results of Euro Pratik Sales Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2026. The Figures for the quarter ended on 31st March, 2026 and corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures In respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subjected to audit.
- The group is primarily engaged in the business of 'Surface Decorative Products'. There is no separate reportable segment as per Ind AS 108 - Operating Segments.
- On April 26, 2025, one of the holding company's godown located at Building No. M, Swagat Complex, Phase-2, Rahanal Village, Bhiwandi, Maharashtra, having carrying value of inventories of Rs. 3,359.44 lakh and carrying value of PPE of Rs. 10.78 lakh, was severely damaged by Fire. This event has been intimated to the Insurance Company and the company has filed a claim for reimbursement with the Insurance Company. The holding company has charged to the statement of profit and loss, net loss on account of fire and reversal of input tax credit under GST on the loss of Inventory amounting to Rs. 788.79 lakh after considering claim receivable from insurance company and classified as exceptional item.
- On April 1, 2026, the holding company has acquired the controlling stake of 51% in Chawla Brothers with its office in Jalandhar, Punjab, for a Investment of Rs. 32.20 crores. Chawla Brothers, founded in 1978, has presence across Punjab, Haryana, Jammu & Kashmir and Himachal Pradesh. The firm has a strong reach across Tier 2, Tier 3 cities and towns and operates across both wholesale and retail segments.
- During the quarter, the Holding company had further invested in Euro Pratik Trade FZCO , UAE, foreign subsidiary of the Company, an amount of AED 5,54,400 by subscribing 90 shares of AED 1,000/- each at a Premium of 5,160/- Per share.
- The holding company has completed its Initial Public Offer (IPO) of 1,82,74,798 equity shares of face value of Rs. 1/- each. The entire Issue comprised of Offer For Sale by Selling Shareholders aggregating to Rs. 45,131.49 lakhs. The issue comprised of 55,860 shares issued to the employees of the company at an issue price of Rs. 234 per share (including premium of Rs. 233 per share) and balance 1,82,18,938 to other investors at an issue price of Rs. 247 per share (including premium of 246 per share). Pursuant to the IPO, the equity shares of the holding company were listed on National Stock Exchange (NSE) Limited and BSE Ltd (BSE) on September 23, 2025. Accordingly, these are the first year results after the listing of equity shares.
- The Government of India has consolidated 29 existing labour legislations into a united framework comprising 4 Labour Codes which were made effective from November 21, 2025. The effect for the corresponding supporting rules under these codes will be evaluated when they are notified. The group has considered the impact on the basis of best information and estimate available and accordingly, financial implications of the same has been recognised in the December 31, 2026 quarter and current quarter.
- On December 1, 2025, the holding Company has acquired the controlling stake of 51% in Uro Veneer World with its office in Bangalore, Karnataka, for an overall consideration of Rs. 76.50 crores. The Company has accounted the same in accordance with Ind AS 103.
- The Board of Directors declared an interim dividend of INR 0.20 per equity share of INR 1/- each on March 27, 2026, which was paid on April 20, 2026.

**For and on behalf of the Board of Directors of  
Euro Pratik Sales Limited**

PRATIK  
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**Pratik Singhvi**  
Managing Director  
DIN: 00371660

Date: May 12, 2026  
Place: Mumbai

**Euro Pratik Sales Limited***(Formerly Known as 'Euro Pratik Sales Private Limited')**(CIN: L74110MH2010PLC199072)***Consolidated Statement of Assets and Liabilities as at March 31, 2026***(Amount in lakh except per share data or as otherwise stated)*

<b>Particulars</b>	<b>As at March 31, 2026 (Audited)</b>	<b>As at March 31, 2025 (Audited)</b>
<b>I. ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	530.61	306.76
(b) Right of Use Assets	1,203.18	1,650.27
(c) Intangible Assets	6,660.75	3.02
(d) Investment Property	108.70	1,095.71
(e) Financial Assets		
(i) Loans	149.81	125.00
(ii) Other Financial assets	305.59	202.42
(iii) Investments	(0.00)	-
(f) Deferred Tax Assets (Net)	138.91	205.85
(g) Other Non Current Assets	480.00	480.00
<b>Total non current assets</b>	<b>9,577.55</b>	<b>4,069.03</b>
<b>Current Assets</b>		
(a) Inventories	12,244.98	9,620.93
(b) Financial Assets		
(i) Investments	1,415.21	808.11
(ii) Trade receivables	9,756.54	9,583.64
(iii) Cash and cash equivalents	1,640.60	1,397.30
(iv) Bank Balances other than (iii) above	204.40	-
(v) Other Financial Assets	3,401.08	733.65
(c) Current Tax Assets (Net)	266.62	86.95
(d) Other current assets	1,165.03	1,085.53
<b>Total current assets</b>	<b>30,094.46</b>	<b>23,316.11</b>
<b>TOTAL ASSETS</b>	<b>39,672.01</b>	<b>27,385.14</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,022.00	1,022.00
(b) Other Equity	29,973.52	22,389.23
(c) Non Controlling Interest	1,068.57	38.84
<b>Total Equity</b>	<b>32,064.09</b>	<b>23,450.07</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	307.80	115.49
(ii) Lease Liabilities	880.08	1,351.98
(iii) Other financial liabilities	13.31	12.52
(b) Provisions	79.02	65.83
(c) Other non-current liabilities	1.55	2.33
<b>Total non current liabilities</b>	<b>1,281.76</b>	<b>1,548.15</b>

**Euro Pratik Sales Limited***(Formerly Known as 'Euro Pratik Sales Private Limited')**(CIN: L74110MH2010PLC199072)***Consolidated Statement of Assets and Liabilities as at March 31, 2026***(Amount in lakh except per share data or as otherwise stated)*

<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	849.55	153.09
(ii) Lease Liabilities	411.05	322.77
(iii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	1,195.27	6.72
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	793.10	782.13
(iv) Other Financial Liabilities	2,316.63	554.62
(b) Other current liabilities	754.96	558.62
(c) Provisions	5.60	8.97
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current liabilities</b>	<b>6,326.16</b>	<b>2,386.92</b>
<b>Total liabilities</b>	<b>7,607.92</b>	<b>3,935.07</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>39,672.01</b>	<b>27,385.14</b>

**Euro Pratik Sales Limited**  
*(Formerly Known as Euro Pratik Sales Private Limited)*  
*(CIN: L74110MH2010PLC199072)*  
**Consolidated Statement of Cash Flows for the year ended March 31, 2026**  
*(Amount in lakh except per share data or as otherwise stated)*

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	10,389.21	9,978.21
<i>Adjustments for :</i>		
Depreciation/ Amortization	621.12	534.95
Interest income	(81.01)	(109.99)
Dividend Income on Investments	(3.47)	(5.29)
Finance Cost	316.80	400.16
Gain/Loss on Fair Valuation of Investments	12.70	155.41
Gain on termination of rent agreement	(35.68)	(90.57)
Provision for ECL	66.39	160.28
Profit on sale of investment property	(446.72)	
Bad Debts	137.81	8.27
Foreign Exchange Translation Reserve	45.35	2.63
Retirement Benefits	26.18	43.83
<b>Operating profit before working capital changes</b>	<b>11,048.68</b>	<b>11,077.89</b>
<i>Changes in working capital:</i>		
<i>Adjustment for (increase)/decrease in operating assets</i>		
(Increase)/ Decrease in inventories	-2,624.05	(6,064.13)
(Increase)/ Decrease in trade receivables	(358.23)	(5,315.75)
(Increase)/ Decrease in other financial assets	(2,790.01)	(381.67)
(Increase)/ Decrease in other assets	(79.50)	(1,169.03)
<i>Adjustment for increase/(decrease) in operating liabilities</i>		
Increase/ (Decrease) in trade payables	1,199.52	768.14
Increase/ (Decrease) in other financial liabilities	257.22	0.72
Increase/ (Decrease) in other liabilities	195.56	722.94
Increase/ (Decrease) in Provisions	9.82	(23.18)
<b>Cash generated from operations</b>	<b>6,859.01</b>	<b>(384.07)</b>
Income taxes refunded / (paid), net	(2,792.26)	(2,681.57)
<b>Net cash generated from operating activities</b>	<b>4,066.75</b>	<b>(3,065.64)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment and intangible assets	-5,486.82	(239.33)
Sale of Investment Property	1,349.97	
Interest received	81.55	156.80
Dividend Received from Investment in shares and mutual fund	3.47	5.29
Loans and advances given (net)	-24.81	140.36
(Investment) /Redemption in Fixed Deposit	-	1,060.00
Investments (Net)	213.01	2,481.23
<b>Net cash (used in) / generated from investing activities</b>	<b>(3,863.63)</b>	<b>3,604.35</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	(169.82)	(263.86)
Proceeds/(Repayment) of Borrowings (net)	888.77	268.58
Buyback of shares including tax on buyback	-	-
Proceeds on Issuance of Share Capital	-	67.75
Payment of Dividend	(204.40)	
Proceeds from Right Issue	-	129.65
Lease Rental Payments	(488.57)	(389.01)
<b>Net cash used in financing activities</b>	<b>25.98</b>	<b>(186.89)</b>
<b>INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>229.10</b>	<b>351.82</b>
Cash and cash equivalents at the beginning of the year	1,397.30	1,045.48
<b>Cash and cash equivalents at the end of the year</b>	<b>1,626.40</b>	<b>1,397.30</b>

**Euro Pratik Sales Limited**

*(Formerly Known as Euro Pratik Sales Private Limited)*

*(CIN: L74110MH2010PLC199072)*

**Consolidated Statement of Cash Flows for the year ended March 31, 2026**

*(Amount in lakh except per share data or as otherwise stated)*

<b>Reconciliation of Cash and Cash Equivalents as per cash flow statement</b>		
Cash and Cash Equivalents Note no. 15	1,640.60	1,397.30
<b>Balance of Cash and Cash equivalents as per statement of Cash flows</b>	<b>1,626.40</b>	<b>1,397.30</b>

**Note:**

The consolidated Cash Flow Statement has been prepared under the 'Indirect Method' set out in Ind AS 7 'Statement of Cash Flows'.