

Date: November 05, 2025

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
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Dear Sir / Ma'am,

Subject: Outcome of Board Meeting held on November 05, 2025

Pursuant to the provisions of Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today. i.e. **November 05, 2025**, *inter alia*, considered following matters:

1. Approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2025.

The copies of Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2025 along with Limited Review Reports received from the Joint Statutory Auditors of the Company on the said results are enclosed.

2. In continuation to the earlier resolution passed by the Board of Directors of the Company in its meeting held on October 11, 2025 for making further investment up to an amount of US\$ 1,26,000 by subscribing up to 12,60,000 Shares of US\$ 0.100 each, approved further investment in Euro Pratik C Corp Inc., USA, Foreign Subsidiary of the Company, up to an amount of US\$ 63,000 by subscribing up to 6,30,000 Shares of US\$ 0.100 each, aggregating the total further investment up to an amount of US\$ 1,89,000 by subscribing up to 18,90,000 Shares of US\$ 0.100 each.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are set-out in **Annexure 'A'** as enclosed.

The Board Meeting commenced at 12:30 p.m. and concluded at 01.15 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..")

+91-22-2624 4574 INFO@EUROPRATIK.COM

601, PENINSULA HEIGHTS, C D BARFIWALA MARG, ABOVE JEEP SHOWROOM, JUHU LANE, ANDHERI (WEST), MUMBAI-400058, MAHARSHTRA

CIN -U74110MH2010PLC199072

For Euro Pratik Sales Limited

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

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Annexure A

Sr. No.	Particulars	Details
a.	Name of the target entity, details in brief such as size, turnover etc.	Euro Pratik C Corp Inc., USA, Foreign Subsidiary a) Authorised Capital: 317.70 Lakhs b) Paid-up Share Capital: 317.70 Lakhs c) Turnover: Nil
b.	Whether the acquisition would fall within related party transaction(s) and whether the promoter / promoter group / group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length".	Not applicable
c.	Industry to which the entity being acquired belongs.	Wall Panels and Laminates
d.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity.	To fund capital requirements for increase in business activities.
e.	Brief details of any governmental or regulatory approvals required for the acquisition.	No approval required.
f.	Indicative time period for completion of the acquisition.	Investment will be made by 31 st December, 2025
g.	Nature of Consideration - whether cash consideration or share swap and details of the same.	The entire investment will be paid in cash.
h.	Cost of acquisition or the price at which the shares are acquired.	US\$ 1,89,000 by subscribing up to 18,90,000 Shares of US\$ 0.100 each.
i.	Percentage of shareholding / control acquired and / or number of shares acquired.	84.00 %
j.	Brief background about the entity acquired in terms of products / line of business acquired, date of incorporation, history of last 3 years turnover, country in which	Line of business contemplated: Wall Panels and Laminates Date of Incorporation: 13 th July, 2023 History of last 3 years Turnover: Nil

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	the acquired entity has presence and any other significant information (in brief).	Presence: Euro Pratik C Corp Inc. is incorporated and registered in USA.
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Euro Pratik Sales Limited
(formerly known as 'Euro Pratik Sales Private Limited')



Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2025
(Amount in lakh except per share data or as otherwise stated)

Sr. No. Particulars	Quarter ended			Half year ended		Year ended
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I. Revenue from Operations	6,524.75	4,375.98	7,041.59	10,900.73	11,542.11	21,943.65
II. Other income	196.08	284.77	153.18	480.85	629.92	1,199.27
III. Total Income (I+II)	6,720.83	4,660.75	7,194.77	11,381.58	12,172.03	23,142.92
IV. Expenses						
Purchase of stock-in-trade	4,155.21	4,029.42	5,632.41	8,184.63	8,070.70	14,890.33
Changes in inventories of stock-in-trade	(429.73)	(1,444.96)	(1,695.19)	(1,874.69)	(1,607.18)	(2,218.05)
Employee Benefits Expenses	185.42	171.03	167.15	356.45	286.01	588.73
Finance costs	21.93	22.53	70.22	44.46	90.37	158.09
Depreciation and Amortization Expenses	101.20	98.93	143.61	200.13	191.22	412.07
Other Expenses	433.34	407.98	99.09	841.32	546.90	1,331.19
Total Expenses (IV)	4,467.37	3,284.93	4,417.29	7,752.30	7,578.02	15,162.36
V. Profit/ (Loss) before share of loss, Exceptional items and Tax (I-IV)	2,253.46	1,375.82	2,777.48	3,629.28	4,594.01	7,980.56
Share of Profit / (Loss) from LLP/ LLC (net of Tax)	(14.12)	14.12	-	-	-	(11.34)
VI. Profit/ (Loss) before Exceptional items and Tax	2,239.34	1,389.94	2,777.48	3,629.28	4,594.01	7,969.22
VII. Exceptional Items						
Loss by fire (net)	-	788.79	-	788.79	-	-
VIII. Profit before Tax (VI-VII)	2,239.34	601.15	2,777.48	2,840.49	4,594.01	7,969.22
IX. Tax expense:						
1. Current Tax	552.35	182.07	800.12	734.42	1,173.22	2,090.96
2. Deferred Tax	(23.35)	(10.41)	(49.03)	(33.76)	(49.03)	(102.30)
3. (Excess)/ short provision of tax relating to earlier years	-	-	-	-	-	(8.62)
X. Profit (Loss) for the year from continuing operations (VIII-IX)	1,710.34	429.49	2,026.39	2,139.83	3,469.82	5,989.18
XI. Profit/(loss) for the year	1,710.34	429.49	2,026.39	2,139.83	3,469.82	5,989.18
XII. Other comprehensive income						
A. Items that will not be reclassified to profit or loss						
i) Remeasurement of net defined benefit liability	11.48	11.49	1.24	22.97	1.24	43.83
ii) Income tax relating to above	(2.89)	(2.89)	(0.31)	(5.78)	(0.31)	(11.03)
B. Items that will be reclassified to profit or loss						
i) Foreign Currency Translation Reserve	-	-	-	-	-	-
XIII. Total comprehensive income for the year (XI+XII) (Comprising Profit/ (Loss) and Other Comprehensive Income for the year)	1,718.93	438.09	2,027.32	2,157.02	3,470.75	6,021.98
XIV. Paid up share capital (Refer note 2, 3 & 4)	1,022.00	1,022.00	1,022.00	1,022.00	1,022.00	1,022.00
XV. Earnings per equity share (not annualised except yearly data)						
1. Basic	1.68	0.43	1.98	2.11	3.40	5.88
2. Diluted	1.68	0.43	1.98	2.11	3.40	5.88
(Face value per share ₹ 1 each)						

Notes

- The above standalone financial results for the quarter and half ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 5, 2025. The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting 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 standalone financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Joint Statutory Auditors.
- On April 10, 2024, the company has allotted bonus shares in the ratio of seven fully paid equity share of Rs.10/- each for every two existing fully paid equity share of Rs. 10/- each. The EPS for the quarter and half year ended September 30, 2024 has been arrived at considering the effect of such bonus shares.
- The Board of Directors of the company at their meeting held on August 12, 2024 had considered and approved the Stock Split of every 1 equity share of the Face value of 10/- each into 10 equity shares of the Face value of 1/- each and the same has been approved by the shareholders of the company at the Extra Ordinary General Meeting held on August 22, 2024.
- The Board of Directors at its meeting held on September 28, 2024 allotted 1,29,65,000 shares to the Equity Shareholders of the Company through Rights Issue at issue price of Re. 1 per share.
- The company is primarily engaged in the business of 'Wall Panels and Laminates'. There is no separate reportable segment as per Ind AS 108 - Operating Segments.
- 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. 3359.44 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.
- On April 22, 2025, the company incorporated Euro Pratik Star LLP (LLPIN ACN-8319) with its registered office in Jodhpur, Rajasthan. The Company holds 55 % stake in LLP, making the LLP its subsidiary.
The Company incorporated Euro Pratik Craft LLP (LLPIN ACP-7909) on July 8, 2025, with its registered office in Coimbatore, Tamil Nadu. The Company holds 55 % stake in LLP, making the LLP its subsidiary.

8. 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, these are the first half year results after the listing of equity shares and consequently, comparative numbers for the quarter and half year ended September 30, 2024 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 period present a true and fair view of the Company's financial performance and financial position.

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

Jai Singhvi
Executive Director & CFO
DIN: 00408876

Date: November 5, 2025
Place: Mumbai

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

Balance Sheet as at September 30, 2025
(Amount in lakh except per share data or as otherwise stated)

Particulars	As at September 30, 2025	As at March 31, 2025
	Unaudited	Audited
I. ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	174.79	181.45
(b) Right of Use Assets	1,124.79	1,141.19
(c) Intangible Assets	0.17	0.20
(d) Investment Property	1,046.45	1,095.71
(e) Financial Assets		
(i) Investments	366.12	262.67
(ii) Loans	4,240.07	5,900.66
(iii) Other Financial Assets	137.40	105.59
(f) Deferred Tax Assets (Net)	158.38	130.40
(g) Other Non Current Assets	32.25	31.77
Total non current assets	7,280.42	8,849.64
Current Assets		
(a) Inventories	4,263.30	5,774.85
(b) Financial Assets		
(i) Investments	3,324.10	808.11
(ii) Trade receivables	7,893.81	6,249.76
(iii) Cash and cash equivalents	533.07	822.65
(iv) Bank Balances other than (iii) above	-	-
(v) Other Financial Assets	3,834.63	1,148.54
(c) Other current assets	758.72	706.31
Total current assets	20,607.63	15,510.22
TOTAL ASSETS	27,888.05	24,359.86
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,022.00	1,022.00
(b) Other Equity	22,983.03	20,826.00
Total Equity	24,005.03	21,848.00
Liabilities		
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	965.84	956.18
(iii) Other financial liabilities	12.92	12.52
(b) Provisions	50.47	62.99
(c) Other non-current liabilities	1.94	2.33
Total non current liabilities	1,031.17	1,034.02
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	239.35	234.19
(iii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,231.43	456.20
(iii) Other Financial Liabilities	679.43	366.17

(b) Other current liabilities	529.58	391.01
(c) Provisions	6.97	8.97
(d) Current Tax Liabilities (Net)	165.09	21.30
Total Current liabilities	2,851.85	1,477.84
Total liabilities	3,883.02	2,511.86
TOTAL EQUITY AND LIABILITIES	27,888.05	24,359.86

Euro Pratik Sales Limited*(Formerly Known as 'Euro Pratik Sales Private Limited')***CIN : U74110MH2010PLC199072****Statement of Cash Flows for the year ended September 30, 2025***(Amount in lakh except per share data or as otherwise stated)*

Particulars	For the period ended September 30, 2025	For the period ended September 30, 2024
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	2,840.50	4,594.01
Adjustments for :		
Depreciation/ Amortization	200.13	191.22
Interest income	(321.29)	(182.05)
Dividend Income on Investments	(1.88)	(4.78)
Finance Cost	44.46	90.37
Gain/Loss on Financial Assets	(107.15)	(257.42)
Gain on termination of rent agreement	-	(87.79)
Provision for ECL	125.81	27.29
Retirement Benefits	22.97	0.01
Operating profit before working capital changes	2,803.55	4,370.86
Changes in working capital:		
Adjustment for (increase)/decrease in operating assets		
(Increase)/ Decrease in inventories	1,511.55	(1,607.18)
(Increase)/ Decrease in trade receivables	(1,769.86)	(2,537.77)
(Increase)/ Decrease in other financial assets	(2,833.06)	692.24
(Increase)/ Decrease in other assets	(52.89)	(3,244.55)
Adjustment for increase/(decrease) in operating liabilities		
Increase/ (Decrease) in trade payables	775.23	1,067.28
Increase/ (Decrease) in other financial liabilities	313.66	206.78
Increase/ (Decrease) in other liabilities	138.18	2,759.88
Increase/ (Decrease) in Provisions	(14.52)	(54.46)
Cash generated from operations	871.84	1,653.08
Income taxes refunded / (paid), net	(590.63)	(1,163.09)
Net cash generated from operating activities	281.21	489.99
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangible assets	2.16	(104.59)
Interest received	436.45	252.32
Dividend Received from Investment in shares and mutual fund	1.88	4.78
Loans and advances given (net)	1,660.59	(5,420.90)
(Investment) /Redemption in Fixed Deposit	-	747.33
Investments (Net)	(2,512.29)	1,641.61
Net cash (used in) / generated from investing activities	(411.21)	(2,879.45)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(1.08)	(48.24)
Proceeds/(Repayment) of Short term borrowings (net)	-	1,537.93
Proceeds from Right Issue	-	129.65
Lease Rental Payments	(158.50)	(80.94)
Net cash used in financing activities	(159.58)	1,538.40
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(289.58)	(851.06)
Cash and cash equivalents at the beginning of the year	822.65	1,025.23
Cash and cash equivalents at the end of the year	533.07	174.17

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
5th Floor, Narain Chambers
M.G. Road,
Vile Parle (East),
Mumbai – 400057

Monika Jain & Co
Chartered Accountants
Office No 808, 8th Floor,
Topiwala Centre,
Goregaon (West),
Mumbai - 400104

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Euro Pratik Sales Limited** ("the Company") for the quarter and half year ended September 30, 2025 ("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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as amended. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily of person 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matter

As stated in Note 8 of the Statement, financial information relating to the quarter and half ended September 2024 prepared in accordance with Ind AS 34 by the Management have not been subjected to review by us.

Our conclusion on the statement is not modified in respect of this matter.

For C N K & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036

For Monika Jain & Co

Chartered Accountants

Firm Registration No. 130708W

Hiren Shah

Partner

Membership No. 100052

UDIN: 25100052BMHVAA8397

Ronak Gandhi

Partner

Membership No. 169755

UDIN: 25169755BMHVNJ8707

Place: Mumbai

Date: November 5, 2025

Place: Mumbai

Date: November 5, 2025

Euro Pratik Sales Limited
(formerly known as 'Euro Pratik Sales Private Limited')



Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2025
(Amount in lakh except per share data or as otherwise stated)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09-2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09-2025 (Unaudited)	30.09-2024 (Unaudited)	31.03.2025 (Audited)
I.	Revenue from Operations	9,656.45	6,452.95	8,769.80	16,109.40	13,614.21	28,422.57
II.	Other income	77.66	128.68	49.33	206.34	527.31	792.35
III.	Total Income (I+II)	9,734.11	6,581.63	8,819.13	16,315.74	14,141.52	29,214.92
IV.	Expenses						
	Purchase of stock-in-trade	5,563.18	4,517.84	9,165.49	10,081.02	11,790.13	21,064.70
	Changes in inventories of stock-in-trade	(225.82)	(1,232.33)	(4,777.70)	(1,458.15)	(4,680.97)	(5,565.03)
	Employee Benefits Expenses	377.98	334.32	237.77	712.30	356.63	907.54
	Finance costs	57.06	54.53	190.59	111.59	210.82	400.16
	Depreciation and Amortization Expenses	146.22	142.51	183.83	288.73	231.44	534.95
	Other Expenses	861.26	621.85	176.12	1,483.11	764.23	2,035.92
	Total Expenses (IV)	6,779.88	4,438.72	5,176.10	11,218.60	8,672.28	19,378.24
	Profit/ (Loss) before share of loss, Exceptional items and Tax (I-IV)	2,954.23	2,142.91	3,643.03	5,097.14	5,469.24	9,836.68
V.	Share of Profit / (Loss) from LLP/ LLC (net of Tax)	-	-	(23.93)	-	-	141.53
VI.	Profit/ (Loss) before Exceptional items and Tax	2,954.23	2,142.91	3,619.10	5,097.14	5,469.24	9,978.21
VII.	Exceptional Items						
	Loss by fire (net)	-	788.79	-	788.79	-	-
VIII.	Profit before Tax (VI-VII)	2,954.23	1,354.12	3,619.10	4,308.35	5,469.24	9,978.21
IX.	Tax expense:						
1.	Current Tax	702.40	434.84	1,036.89	1,137.24	1,409.99	2,595.63
2.	Deferred Tax	(17.33)	(10.41)	(47.15)	(27.74)	(47.15)	(177.75)
3.	(Excess)/ short provision of tax relating to earlier years	-	-	0.39	-	0.39	(8.62)
X.	Profit / (Loss) for the year from continuing operations (VIII-IX)	2,269.16	929.69	2,628.97	3,198.85	4,106.01	7,568.95
XI.	Profit/(loss) for the year	2,269.16	929.69	2,628.97	3,198.85	4,106.01	7,568.95
XII.	Other comprehensive income						
A.	Items that will not be reclassified to profit or loss						
i)	Remeasurement of net defined benefit liability	12.38	12.38	1.24	24.76	1.24	43.83
ii)	Income tax relating to above	(3.11)	(3.12)	(0.31)	(6.23)	(0.31)	(11.03)
B.	Items that will be reclassified to profit or loss						
i)	Foreign Currency Translation Reserve	6.95	3.79	-0.23	10.74	0.70	2.63
XIII.	Total comprehensive income for the year (XI+XII) (Comprising Profit/ (Loss) and Other Comprehensive Income for the year)	2,285.38	942.74	2,629.67	3,228.12	4,107.64	7,604.38
	Profit / (Loss) for the year attributable to						
	Owners of the Parents	2,294.64	968.57	2,655.98	3,263.21	4,136.48	7,596.92
	Non-Controlling Interest	(25.48)	(38.88)	(27.01)	(64.36)	(30.47)	(27.97)
	Other Comprehensive income for the year attributable to						
	Owners of the Parents	16.33	11.02	1.31	27.35	1.74	35.86
	Non-Controlling Interest	(0.11)	2.03	(0.61)	1.92	(0.11)	(0.43)
	Total Comprehensive income for the year attributable to						
	Owners of the Parents	2,310.97	979.59	2,657.30	3,290.56	4,138.22	7,632.78
	Non-Controlling Interest	(25.59)	(36.85)	(27.62)	(62.44)	(30.58)	(28.40)
XIV.	Paid up share capital (Refer note 3, 4 & 5)	1,022.00	1,022.00	1,022.00	1,022.00	1,022.00	1,022.00
XV.	Earnings per equity share (not annualised except yearly data)						
1.	Basic	2.25	0.95	2.60	3.19	4.05	7.46
2.	Diluted	2.25	0.95	2.60	3.19	4.05	7.46
	(Face value per share ₹ 1 each)						

Notes

- The above consolidated financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 5, 2025. The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting 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 consolidated financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Joint Statutory Auditors.

2. The said unaudited 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 half year ended September 30, 2025.
3. On April 10, 2024, the holding company has allotted bonus shares in the ratio of seven fully paid equity share of Rs.10/- each for every two existing fully paid equity share of Rs. 10/- each. The EPS for the quarter and half year ended September 30, 2024 has been arrived at considering the effect of such bonus shares.
4. The Board of Directors of the holding company at their meeting held on August 12, 2024 had considered and approved the Stock Split of every 1 equity share of the Face value of 10/- each into 10 equity shares of the Face value of 1/- each and the same has been approved by the shareholders of the holding company at the Extra Ordinary General Meeting held on August 22, 2024.
5. The Board of Directors at its meeting held on September 28, 2024 allotted 1,29,65,000 shares to the Equity Shareholders of the Company through Rights Issue at issue price of Re. 1 per share.
6. The group is primarily engaged in the business of 'Wall Panels and Laminates'. There is no separate reportable segment as per Ind AS 108 - Operating Segments.
7. 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. 3359.44 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.
8. On April 22, 2025, the holding company incorporated Euro Pratik Star LLP (LLPIN ACN-8319) with its registered office in Jodhpur, Rajasthan. The holding company holds 55 % stake in LLP, making the LLP its subsidiary.
The holding company incorporated Euro Pratik Craft LLP (LLPIN ACP-7909) on July 8, 2025, with its registered office in Coimbatore, Tamil Nadu. The holding company holds 55 % stake in LLP, making the LLP its subsidiary.
9. The holding 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, these are the first half yearly results after the listing of equity shares and consequently, comparative numbers for the quarter and half year ended September 30, 2024 were not subjected to limited review by the Statutory Auditors of the holding company and the management has exercised due care and diligence to ensure that the unaudited financial results of said period present a true and fair view of the holding company's financial performance and financial position.

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

Jai Singhvi
Executive Director & CFO
DIN: 00408876

Date: November 5, 2025
Place: Mumbai

Euro Pratik Sales Limited
(Formerly Known as 'Euro Pratik Sales Private Limited')
(CIN: U74110MH2010PLC199072)
Consolidated Balance Sheet as at September 30, 2025
(Amount in lakh except per share data or as otherwise stated)

Particulars	As at September 30, 2025	As at March 31, 2025
	Unaudited	Audited
I. ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	291.76	306.76
(b) Right of Use Assets	1,592.89	1,598.35
(c) Intangible Assets	2.82	3.02
(d) Investment Property	1,046.45	1,095.71
(e) Financial Assets		
(i) Loans	149.81	125.00
(ii) Other Financial assets	205.24	177.61
(iii) Investments	-	-
(f) Deferred Tax Assets (Net)	227.37	205.85
(g) Other Non Current Assets	531.45	531.92
Total non current assets	4,047.79	4,044.22
Current Assets		
(a) Inventories	7,701.98	9,620.93
(b) Financial Assets		
(i) Investments	3,324.10	808.11
(ii) Trade receivables	11,535.16	9,583.64
(iii) Cash and cash equivalents	921.68	1,397.30
(iv) Bank Balances other than (iii) above	-	-
(v) Other Financial Assets	3,563.45	758.46
(c) Current Tax Assets (Net)	-	86.95
(d) Other current assets	1,154.76	1,085.53
Total current assets	28,201.13	23,340.92
TOTAL ASSETS	32,248.92	27,385.14
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,022.00	1,022.00
(b) Other Equity	25,683.30	22,389.23
(c) Non Controlling Interest	(23.06)	38.84
Total Equity	26,682.24	23,450.07
Liabilities		
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	255.59	115.49
(ii) Lease Liabilities	1,356.56	1,351.98
(iii) Other financial liabilities	12.92	12.52
(b) Provisions	53.37	65.83
(c) Other non-current liabilities	1.94	2.33
Total non current liabilities	1,680.38	1,548.15
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	274.22	153.09
(ii) Lease Liabilities	360.81	322.77
(iii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	15.48	6.72
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,498.41	782.13
(iv) Other Financial Liabilities	951.14	554.62
(b) Other current liabilities	690.82	558.62
(c) Provisions	6.99	8.97
(d) Current Tax Liabilities (Net)	88.43	-
Total Current liabilities	3,886.30	2,386.92
Total liabilities	5,566.68	3,935.07
TOTAL EQUITY AND LIABILITIES	32,248.92	27,385.14

Euro Pratik Sales Limited
(Formerly Known as 'Euro Pratik Sales Private Limited')
(CIN: U74110MH2010PLC199072)
Consolidated Statement of Cash Flows for the half year ended September 30, 2025
(Amount in lakh except per share data or as otherwise stated)

Particulars	For the period ended September 30, 2025	For the period ended September 30, 2024
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	4,308.35	5,469.21
Adjustments for :		
Depreciation/ Amortization	288.73	231.44
Interest income	(20.38)	(76.23)
Dividend Income on Investments	(1.88)	(4.78)
Finance Cost	111.59	210.82
Gain/Loss on Fair Valuation of Investments	(107.16)	(257.41)
Gain on termination of rent agreement	-	(87.80)
Provision for ECL	288.91	27.29
Foreign Exchange Translation Reserve	10.74	(0.70)
Retirement Benefits	24.76	1.74
Operating profit before working capital changes	4,903.66	5,513.58
Changes in working capital:		
Adjustment for (increase)/decrease in operating assets		
(Increase)/ Decrease in inventories	1,918.95	(5,180.07)
(Increase)/ Decrease in trade receivables	(2,240.43)	(6,419.45)
(Increase)/ Decrease in other financial assets	(2,843.90)	489.15
(Increase)/ Decrease in other assets	(68.76)	(3,938.21)
Adjustment for increase/(decrease) in operating liabilities		
Increase/ (Decrease) in trade payables	725.04	1,362.37
Increase/ (Decrease) in other financial liabilities	375.90	306.11
Increase/ (Decrease) in other liabilities	131.80	2,909.88
Increase/ (Decrease) in Provisions	(14.44)	1,309.53
Cash generated from operations	2,887.82	(3,647.11)
Income taxes refunded / (paid), net	(957.81)	(1,425.91)
Net cash generated from operating activities	1,930.01	(5,073.01)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangible assets	(88.87)	(875.25)
Interest received	31.66	103.33
Dividend Received from Investment in shares and mutual fund	1.88	4.78
Loans and advances given (net)	(24.81)	(36.23)
(Investment) /Redemption in Fixed Deposit	-	1,052.33
Investments (Net)	(2,408.83)	1,181.27
Net cash (used in) / generated from investing activities	(2,488.97)	1,430.23
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(15.04)	(210.82)
Proceeds/(Repayment) of Borrowings (net)	261.23	3,390.06
Proceeds from Right Issue	-	129.65
Lease Rental Payments	(162.85)	(163.41)
Net cash used in financing activities	83.34	3,145.48
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(475.62)	(497.30)
Cash and cash equivalents at the beginning of the year	1,397.30	1,045.48
Cash and cash equivalents at the end of the year	921.68	548.18

Note:

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

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Chartered Accountants
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Mumbai – 400057

Monika Jain & Co
Chartered Accountants
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Topiwala Centre,
Goregaon (West),
Mumbai - 400104

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2025, pursuant to 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)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Euro Pratik Sales Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2025 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as amended. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making primarily of person 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. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under regulation 33(8) of the Listing Regulations as amended, to the extent applicable.

5. The statement includes the results of the following entities:

Name of the Entity	Relationship
Euro Pratik Sales Limited	Parent
Gloirio Décor Private Limited	Wholly owned Subsidiary
Euro Pratik FZCO	Wholly owned Subsidiary
Euro Pratik C Corp Inc.	Subsidiary
Euro Pratik Intex LLP	Subsidiary
Euro Pratik Star LLP	Subsidiary
Euro Pratik Craft LLP	Subsidiary
Euro Pratik LLC	Step down Subsidiary
Euro Pratik EU d.o.o.,	Step down Subsidiary

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the Financial Information of seven Subsidiaries provided to us by the Management of the Parent Company, referred to in paragraph 7(b) below, 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 Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Other Matter

- a) The Consolidated Financial Results include the financial statements of a subsidiary, whose interim financial results reflect total assets of Rs.8,165.62 lakhs as at September 30, 2025, total revenue Rs. 3,099.22 lakhs and Rs. 5,842.70 lakhs (before consolidation adjustments) total net profit after tax (before consolidation adjustments) of Rs.343.34 lakhs and Rs. 1,160.39 lakhs and total comprehensive income of Rs.584.06 lakhs and Rs 1,161.73 lakhs for the quarter and half year ended September 30, 2025, respectively, and net cash outflows of Rs.287.54 lakhs for the period April 1, 2025, to September 30, 2025, as considered in the Unaudited Consolidated Financial Results. These financial statements have been reviewed by one of the joint auditors.
- b) The Consolidated Financial results include interim financial results of seven subsidiaries, which have not been reviewed / audited by their auditors, whose interim financial results reflect total assets of Rs.1,814.97 lakhs as at September 30, 2025, total revenue (before consolidation adjustments) of Rs. 678.77 lakhs and Rs. 918.21 lakhs for the quarter and half year ended September 30, 2025, respectively, total loss (before consolidation adjustments) of Rs.51.48 lakhs and Rs 101.45 lakhs for the quarter and half year ended September 30, 2025, total comprehensive income of Rs. (31.80) lakhs and Rs (90.70) lakhs for the quarter and half year ended September 30, 2025, and net cash inflows of Rs.101.50 lakhs for the period April 1, 2025, to September 30, 2025, as considered in the Statement. The financial results of the said Subsidiaries, 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 said Subsidiaries, is solely based on such financial

results certified by the management of the Company. According to the information and explanations given to us by the management, these interim financial results are not material to the group.

- c) As stated in Note 9 of the Statement, financial information relating to the quarter and half year ended September 30, 2024, prepared in accordance with Ind AS 34 by the Management have not been subjected to review by us.

Our conclusion on the Unaudited Financial Results is not modified in respect of above matters.

For C N K & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036

For Monika Jain & Co

Chartered Accountants

Firm Registration No. 130708W

Hiren Shah

Partner

Membership No. 100052

UDIN: 25100052BMHVAB4404

Ronak Gandhi

Partner

Membership No. 169755

UDIN: 25169755BMHVNK2493

Place: Mumbai

Date: November 5, 2025

Place: Mumbai

Date: November 5, 2025