



Limited Review Report on Financial results for Half Year ended on 30th September, 2024 of PRIZOR VIZTECH LIMITED

To,
The Board of Directors,
PRIZOR VIZTECH LIMITED,

Introduction

We have reviewed the accompanying statement of unaudited financial results of PRIZOR VIZTECH LIMITED for the half year ended on 30th September 2024.

Management is responsible for the preparation and fair presentation of this interim financial information in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountant of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. To comply with the requirements of SRE 2410, we have obtained an understanding of the entity and its environment, including internal controls related to preparation of interim financial information, to the extent it seemed necessary to us in framing our conclusion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized





M B JAJODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanks & Regards

For and on behalf of
M. B. JAJODIA & ASSOCIATES
Chartered Accountants
FRN: 0139647W
Peer Review No.: 015630

MANOJ JAJODIA
Partner

Membership number: 162116

Place: AHMEDABAD

Date: 13/11/2024

UDIN: 24162116BKBHCD6728



PRIZOR VIZTECH LIMITED
CIN: L26401GJ2017PLC095719
514, Maple Trade Center, Nr. Surdhara Circle, Thaltej, Ahmedabad-380054

Statement of Unaudited Financial Results for the period from 1st April, 2024 to 30th September, 2024

(Rs. In Lakh)

Particulars	HALF YEAR ENDED			
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations				
(a) Revenue From Operations	3,103.41	2,967.62	597.79	3,565.41
(b) Other Income	2.17	0.22	3.99	4.21
Total Income (a+b)	3,105.58	2,967.84	601.78	3,569.62
2 Expenditure				
(a) Cost of Material Consumed	3111.21	2357.36	585.41	2,942.77
(c) Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(843.69)	(162.90)	(249.30)	(412.28)
(d) Employee benefit expense	76.45	78.42	60.75	139.17
(e) Finance Costs	41.11	37.04	27.61	64.65
(e) Depreciation and amortisation expense	6.36	2.49	2.49	4.97
(f) Other Expenses	112.13	24.29	50.61	74.90
Total expenses	2,503.57	2,336.62	477.56	2,814.18
3 Profit (loss) Before exceptional & Extraordinary items and Tax	602.01	631.22	124.22	755.44
4 Exceptional items				
5 Profit (loss) from ordinary activities before Extraordinary Items and Tax	602.01	631.22	124.22	755.44
6 Extraordinary items				
7 Profit (loss) from ordinary activities before tax	602.01	631.22	124.22	755.44
8 Tax Expenses - Current Tax	166.62	172.13	33.88	206.01
- Deferred Tax	7.24	(2.21)	(0.43)	(2.64)
9 Profit (loss) from ordinary activities	428.15	461.29	90.78	552.07
10 Profit/(Loss) From Discontinuing Operation Before Tax				
11 Tax Expenses of Discontinuing Operations				
12 Net Profit/(Loss) from Discontinuing Operation After Tax	428.15	461.29	90.78	552.07
16 Net Profit (+)/ Loss (-) For the Period	428.15	461.29	90.78	552.07
17 Details of equity share capital				
Weighted Average Number of shares	88.94	52.00	52.00	52.00
18 Earnings per share (EPS)				
Basic earnings per share from countinuing And Discontinuing operations	4.81	8.87	1.75	10.62
Diluted earnings per share from countinuing And Discontinuing operations	4.81	8.87	1.75	10.62

Notes:-

1	The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its Meeting held on November 13, 2024.
2	The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these results.
3	The company operates in a single segment i.e. "Manufacturing and trading of CCTV camera ans other related products" and hence does not have any additional disclosures to be made under AS - 17 Segment Reporting.
4	Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.
5	As the company is listed on SME Platform of NSE, it has been exempted from the applicability of IND-AS as per the proviso to rule 4 of companies (Indian Accounting Standards) Rules, 2015
6	The Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.
7	The results for the half year and year ended September 30, 2024 are available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and also on the company's website (URL: https://www.prizor.in/)
8	There are no investor complaints received/pending as on September 30,2024.
9	Internal Audit of Financial results for the half year ended on 30/09/2024 has been conducted by the Internal Auditor of the Company.
10	As the company do not have any Holding/Subsidiary/Joint Venture/Associate concern, no reporting has been made in this regards.

For, Prizor Viztech Limited

Date: 13/11/2024
Place: Ahmedabad



Mitali Gauswami
Mitali Gauswami
Managing Director
DIN: 07712190

Dasharathbharthi Gauswami
Dasharathbharthi Gauswami
Whole Time Director & CFO
DIN: 07712175

PRIZOR VIZTECH LIMITED

514, Maple Trade Center, Nr. Surdhara Circle, Thaltej, Ahmedabad-380054
CIN: L26401GJ2017PLC095719

Unaudited Statement of Assets and Liabilities as at 30th September, 2024

(Rs. In Lakh)

	Particulars	As at	As at
		30/09/2024	31/03/2024
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,069.12	80.00
	(b) Reserves and surplus	2,626.70	586.82
	Sub-total - Shareholders' funds	3,695.82	666.82
2	Share application money pending allotment		-
3	Non-current liabilities		
	(a) Long-term borrowings	238.79	498.06
	(b) Deferred tax liabilities (net)	1.71	-
	(c) Long-term provisions	9.78	9.78
	Sub-total - Non-current liabilities	250.28	507.84
4	Current liabilities		
	(a) Short-term borrowings	423.11	466.80
	(b) Trade payables	895.72	592.88
	(c) Other current liabilities	0.26	34.18
	(d) Short-term provisions	152.26	193.90
	Sub-total - Current liabilities	1,471.35	1,287.76
	TOTAL - EQUITY AND LIABILITIES	5,417.44	2,462.42
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipments	657.71	202.46
	(b) Deferred tax assets (net)	0.00	5.53
	(c) Long-term loans and advances	18.04	3.53
	Sub-total - Non-current assets	675.75	211.52
2	Current assets		
	(a) Inventories	2,270.91	1,427.22
	(b) Trade receivables	2,308.14	796.34
	(c) Cash and cash equivalents	74.89	1.60
	(d) Short-term loans and advances	87.76	25.74
	Sub-total - Current assets	4,741.70	2,250.90
	TOTAL - ASSETS	5,417.44	2,462.42

For, Prizor Viztech Limited

Date: 13/11/2024
Place: Ahmedabad


Mitali Gauswami
Managing Director
DIN: 07712190


Dasharathbharthi Gauswami
Whole Time Director & CFO
DIN: 07712175



PRIZOR VIZTECH LIMITED

L26401GJ2017PLC095719

514, Maple Trade Center, Nr. Surdhara Circle, Thaltej, Ahmedabad-380054

Unaudited Cash Flow Statement for the period from 1st April, 2024 to 30th September, 2024

(Rs. In Lakh)

	Particulars	For the Half Year ended on 30th September, 2024	For the Half Year ended on 30th September, 2023
		Unaudited	Unaudited
A.	Cash flow from operating activities		
	Profit before Tax	602.01	124.22
	Adjustments for:		
	Depreciation and amortisation	6.36	2.49
	Interest Income	-	-
	Finance costs	41.11	27.61
	Income On Sale of Fixed Assets	-	-
	Operating profit / (loss) before working capital changes	649.48	154.31
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(843.69)	(249.30)
	(Increase) / Decrease Trade Receivables	(1511.80)	(325.51)
	(Increase) / Decrease Other Current Assets	-	-4.89
	(Increase) / Decrease Other loans and advances receivable	(62.02)	(4.25)
	Increase / (Decrease) Trade payables	302.84	318.82
	Increase / (Decrease) Short Term Provisions	(41.64)	0.44
	Increase / (Decrease) Other current liabilities	(33.92)	-33.75
	Net Cash Generated/(Used in) Operations	(2190.23)	(298.44)
	Cash flow from extraordinary items		
	Direct Taxes Paid including for past years	(166.62)	0.00
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	(1707.37)	(144.13)
B.	Cash flow from Investing activities		
	Capital expenditure on fixed assets, including capital advances	(461.61)	3.70
	Sale of Fixed Assets	-	-
	Movement in Long Term Loans & Advances	-	-
	Interest received	-	-
	Change in Long Term Loans and Advances	(14.51)	3.93
	Net cash flow from / (used in) investing activities (B)	(476.12)	7.63
C.	Cash flow from financing activities		
	Finance cost	(41.11)	(27.61)
	Proceeds from Issue of Shares	300.00	0.00
	Proceeds from Initial Public Offering	2515.34	0.00
	Amount utilised for IPO related Exp	(214.50)	0.00
	Increase / (Decrease) Long Term Borrowings	(259.27)	101.94
	Increase / (Decrease) Short Term Borrowings	(43.69)	57.55
	Net cash flow from / (used in) financing activities (C)	2256.77	131.88
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	73.29	(4.61)
	Cash and cash equivalents at the beginning of the year	1.60	7.82
	Cash and cash equivalents at the end of the year *	74.89	3.21
	* Comprises:		
	(a) Cash on hand	3.78	0.00
	(b) Balances with banks		
	(i) In current accounts	71.11	3.21
	(ii) In deposit accounts	-	-

For, Prizor Viztech Limited

Date: 13/11/2024
Place: AhmedabadMitali Gauswami
Managing Director
DIN: 07712190Dasharathbharthi Gauswami
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