

Letter No.: PVL/012/2025-26

Date: May 28, 2025

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

NSE SYMBOL: PRIZOR

ISIN: INE0V9N01017

Ref: Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR')

Subject: Outcome of Board Meeting

Dear Sir/Madam,

This is to inform that the Board of Directors of the Company at its meeting held on Wednesday, May 28, 2025 (i.e., today), had inter-alia, considered and approved the followings:

1. On the recommendation of the Audit Committee Meeting held on even date May 28, 2025, the Board approved the Audited Financial Results (Standalone and Consolidated) for the half year and year ended on March 31, 2025, the Statement of Assets and Liabilities as at March 31, 2025, the Statement of Cash Flow as at March 31, 2025 and the Independent Auditors' Report with an unmodified opinion on the Audited Financial Results (Standalone & Consolidated) for the half year and year ended on March 31, 2025. Copies of the same are enclosed herewith.

M/s. M B Jajodia & Associates, Chartered Accountants, Ahmedabad, the Independent Auditors of the Company, have issued Independent Auditors' Report with an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31, 2025. This declaration is made pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Appointment of M/s. Insiya Nalawala & Associates, Company Secretaries (Membership Number: F13422, COP No.: 22786 and Peer Review No.: 5443/2024) as the Secretarial Auditor of the Company to conduct Secretarial Audit for the Financial Year 2025-26.
3. Appointment of M/s. Ankit Gadiya & Associates, Chartered Accountant (FRN: 161171W) as the Internal Auditor of the Company to conduct Internal Audit for the Financial Year 2025-26.
4. The Board has approved the following policies to align with the latest regulatory requirements:
 1. Board Diversity Policy
 2. Code of Conduct For Directors and Senior Management Personnel of The Company
 3. Code of Practices And Procedures For Fair Disclosure of Unpublished Price Sensitive Information (UPSI)
 4. Code of Conduct for Prohibition of Insider Trading
 5. Committees of Board of Directors

6. Corporate Governance Policy
 7. Criteria of Making Payments to Non-Executive Directors / Independent Director
 8. Authorization of Key Managerial Personnel (KMP) and Directors for Determining Materiality of Events or Information and Disclosure to the Stock Exchange Under Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
 9. Dividend Policy
 10. Familiarisation Programme For Independent Director
 11. Nomination And Remuneration Policy
 12. Policy For Determination of Materiality of Event / Information
 13. Preservation of document cum archival policy
 14. Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions
 15. Whistle Blower Policy
5. Adoption of Notice of 8th AGM, Board Report along with all its Annexures for the Financial Year 2024-2025.
 6. The 8th Annual General Meeting of the company will be held on Tuesday, July 22, 2025, at 02:00 P. M. IST through Video Conferencing and other Audio-Visual means in accordance with General Circular No. 09/2024 dated September 19, 2024, issued by Ministry of Corporate Affairs read with SEBI Circular Nos. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024.
 7. Appointment of M/s Insiya Nalawala & Associates, Company Secretaries as Scrutinizer to scrutinize the remote e-voting and e-voting process at the 8th AGM.
 8. The Cut-off date for sending AGM Notice and Annual Report to all the Shareholders of the company is Friday, June 27, 2025.

The above matters have been duly approved by the Board of Directors at their meeting which commenced at 02:00 P.M. and concluded at 05:15 P.M.

This intimation is also being made available on the website of the Company at www.prizor.in.

Kindly please take the information in your records.

Thanking You,

Yours Faithfully,

For, Prizor Viztech Limited

Hetaxi Bhatt
Company Secretary and Compliance Officer



To

Board of Directors of

PRIZOR VIZTECH LIMITED,

Report on the audit of the Standalone Financial Results

Opinion:

We have audited the accompanying Statement of Standalone Financial Results (the "statement") of PRIZOR VIZTECH LIMITED ("the Company") for the half year and year ended on 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in Accounting Standards and other accounting principles generally accepted in India for the net profit and other financial information of the company for the half year and year ended 31st March 2025.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Standalone Financial Results.





Management's Responsibilities for the Standalone Financial Results

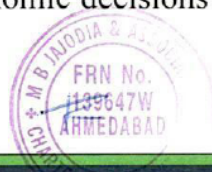
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial Results that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.





M B JAJODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

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 standalone financial results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 Company's ability 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 financial results, 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 the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.



M B JAJODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

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

The figure for both the half year ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of full financial year and the published audited year to date figures up to first half of the relevant financial year.

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

Rushita Jajodia
Partner

Membership number: 163923

Place: Ahmedabad

Date: 28/05/2025

UDIN: 251639238MKQXD4317



514, Maple Trade Center, Near Surdhara Circle, Thaltej, Ahmedabad.
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CIN : L26401GJ2017PLC095719

Prizor Viztech Limited

514, Maple Trade Centre, Nr, Surdhara Circle, Thaltej, Ahmedabad, Ahmedabad, Gujarat, India, 380054

CIN: L26401GJ2017PLC095719

Statement of Standalone Audited Financial Results for the Half year and Year Ended 31-Mar-2025

(In Lakhs)

Particulars	Half Year Ended			Year Ended	
	31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	4,005.96	3,103.41	2,967.62	7,109.37	3,565.41
Other Income	2.33	2.17	0.22	4.50	4.21
Total Income	4,008.29	3,105.58	2,967.84	7,113.87	3,569.62
Expenses					
Cost of Material Consumed	(2,558.55)	3,111.21	2,357.36	552.66	1,767.98
Purchases of Stock in Trade	6,282.91	-	-	6,282.91	1,176.70
Change in Inventories of Work in Progress	(780.87)	(843.69)	(162.98)	(1,624.56)	(412.28)
Employee Benefit Expenses	96.13	76.45	78.42	172.58	139.17
Finance Costs	82.91	41.11	37.04	124.02	64.65
Depreciation and Amortization Expenses	10.26	6.36	2.49	16.62	4.97
Other Expenses	110.49	112.13	24.29	222.62	72.99
Total expenses	3,243.27	2,503.57	2,336.62	5,746.84	2,814.18
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	765.02	602.01	631.22	1,367.03	755.44
Exceptional Item	-	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	765.02	602.01	631.22	1,367.03	755.44
Extraordinary Item	-	-	-	-	-
Profit/(Loss) before Tax	765.02	602.01	631.22	1,367.03	755.44
Tax Expenses					
- Current Tax	174.30	166.62	172.13	340.92	206.01
- Deferred Tax	3.61	7.24	(2.21)	10.85	(2.64)
- MAT Credit Entitlement	-	-	-	-	-
- Prior Period Taxes	-	-	-	-	-
Profit/(Loss) for the Period from Continuing Operations	587.11	428.15	461.29	1,015.26	552.07
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-	-
Profit/(Loss) for the period	587.11	428.15	461.29	1,015.26	552.07
Paid-up Share Capital (Face Value per Share Rs.10 each)	1,069.12	1,069.12	80.00	1,069.12	80.00
Minority Interest	-	-	-	4.65	-
Earnings Per Share (Face Value per Share Rs.10 each)					
-Basic (In Rs)	6.01	4.84	8.87	10.40	7.46
-Diluted (In Rs)	6.01	4.84	8.87	10.40	7.46



📍 514, Maple Trade Center, Near Surdhara Circle, Thaltej, Ahmedabad.
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CIN : L26401GJ2017PLC095719

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 May 28, 2025.
2	The company has one subsidiary namely Prizor Aitech India Limited which was incorporated on 9th October 2024. The Company holds 51% capital of this company.
3	The Statutory Auditors of the Company have carried out the Audit of the above financial results of the Company and have expressed an unmodified opinion on these results.
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 March 31, 2025 are available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and also on the company's website.
8	There are no investor complaints received/pending as on 31 st March, 2025.
9	Internal Audit of Financial results for the Half Year ended on 31/03/2025 has been conducted by the Internal Auditor of the Company.
10	The figure for both the Half Year ended 31 st March, 2025 and 31 st March, 2024 are the balancing figures between the audited figures in respect of full financial year and the published audited year to date figures of the relevant financial year.



Place : Ahmedabad
Date: 28/05/2025

For, Prizor Viztech Limited

Mitali Dasharathbharthi Gauswami
Chairman and Managing Director
DIN: 07712190

514, Maple Trade Center, Near Surdhara Circle, Thaltej, Ahmedabad.

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CIN : L26401GJ2017PLC095719

Prizor Viztech Limited

514, Maple Trade Centre, Nr, Surdhara Circle, Thaltej, Ahmedabad, Ahmedabad, Gujarat, India, 380054

CIN: L26401GJ2017PLC095719

Standalone Audited Statement of Asset and Liabilities as at 31-Mar-2025

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,069.12	80.00
(b) Reserves and Surplus	3,213.81	586.82
(c) Money Received against Share Warrants	-	-
Total	4,282.93	666.82
(2) Share application money pending allotment	-	-
(3) Non-current liabilities		
(a) Long-term Borrowings	476.43	498.06
(b) Deferred Tax Liabilities (Net)	5.32	-
(c) Other Non-current liabilities	-	-
(d) Long-term Provisions	-	9.78
Total	481.75	507.84
(4) Current liabilities		
(a) Short-term Borrowings	275.64	466.80
(b) Trade Payables	-	-
Total outstanding dues to Msme	154.23	-
Total outstanding dues to Other than Msme	109.54	585.54
(c) Other Current Liabilities	34.74	41.52
(d) Short-term Provisions	340.92	193.89
Total	915.07	1,287.75
Total Equity and Liabilities	5,679.75	2,462.41
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	827.06	202.46
(ii) Capital Work-in-progress	186.34	-
(iii) Intangible Assets	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	5.10	-
(c) Deferred Tax Assets (net)	-	5.53
(d) Long-term Loans and Advances	10.40	0.10
(e) Other Non-current Assets	-	-
Total	1,028.90	208.09
(2) Current assets		
(a) Current investments	2,849.80	1,427.22
(b) Inventories	1,574.43	796.34
(c) Trade Receivables	13.15	1.58
(d) Cash and cash equivalents	142.20	9.36
(e) Short-term Loans and Advances	71.27	19.82
(f) Other Current Assets	-	-
Total	4,650.85	2,254.32
Total Assets	5,679.75	2,462.41

For, Prizor Viztech Limited



Mitali

Mitali Dasharathbharthi Gauswami
Chairman and Managing Director
DIN: 07712190

Dasharathbharthi

Dasharathbharthi Gopalbharthi Gauswami
Whole Time Director and CFO
DIN: 07712175

Hetaxiben

Hetaxiben Umang Bhatt
Company Secretary
M.No. A-62718

Place : Ahmedabad
Date: 28/05/2025

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Prizor Viztech Limited

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CIN: L26401GJ2017PLC095719

Standalone Audited Statement Cash Flow for the year Ended 31-Mar-2025

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax and Extra ordinary Items	1,367.03	755.44
Adjustments for:		
Depreciation and Amortisation Expense	16.62	4.97
Finance Costs	124.02	64.65
Adjustments made in Reserves and Surplus	-	(0.00)
Operating Profit before working capital changes	1,507.66	825.06
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(778.09)	(413.61)
(Increase)/Decrease in Inventories	(1,422.58)	(1,150.10)
(Increase)/Decrease in Short Term Loans and Advances	(132.84)	(9.36)
Increase/(Decrease) in other Current Assets	(51.45)	(19.82)
Increase/(Decrease) in Trade Payables	(321.77)	580.40
Increase/(Decrease) in other Current liabilities	(6.78)	4.83
Increase/(Decrease) in Long Term Provisions	(9.78)	9.78
Cash (Used in)/Generated from Operating Activities	(1,215.62)	(172.82)
Less :- Income Tax paid(Net)	193.89	9.20
Net Cash (Used in)/Generated from Operating Activities	(1,409.51)	(182.02)
Extraordinary items		
Net cash generated from / (used in) Operating Activities.....A	(1,409.51)	(182.02)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Property, Plant and Equipment	(827.56)	(186.20)
Increase/(Decrease) in Other Non-current Investments	(5.10)	-
Increase/(Decrease) in Other Non-current Assets	(10.30)	3.83
Net cash generated from / (used in) Investing Activities.....B	(842.96)	(182.37)
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share Capital (IPO)	2,515.34	-
Less:- Issue Cost	(214.50)	-
Net Proceeds from issue of Share Capital	2,300.84	-
Proceeds from conversion of loan to Share Capital	300.00	-
Increase/(Decrease) in Short Term Borrowings	(191.16)	241.31
Increase/(Decrease) in Long Term Borrowings	(21.63)	181.51
(Interest and Finance Charges Paid)	(124.02)	(64.65)
Net cash generated from / (used in) Financing Activities.....C	2,264.04	358.17
Net increase in cash and cash equivalents (A+B+C)	11.57	(6.22)
Opening Balance of Cash and Cash Equivalents	1.59	7.80
Closing Balance of Cash and Cash Equivalents	13.15	1.59



Components of cash and cash equivalents	31 March 2024	31 March 2023
Cash on hand	9.17	1.23
Cheques, drafts on hand	-	-
Balances with banks in current accounts	3.98	0.35
Bank Deposit having maturity of less than 3 months	-	-
Others	-	-
Cash and cash equivalents as per Cash Flow Statement	13.15	1.59

For, Prizor Viztech Limited



Mitali Dasharathbharthi Gauswami
Chairman and Managing Director
DIN: 07712190



Dasharathbharthi Gopalbharthi Gauswami
Whole Time Director and CFO
DIN: 07712175



Hetaxiben Umang Bhatt
Company Secretary
M.No. A-62718

Place : Ahmedabad
Date: 28/05/2025





To

Board of Directors of

PRIZOR VIZTECH LIMITED,

Report on the audit of the Consolidated Financial Results

Opinion:

We have audited the accompanying Statement of Consolidated Financial Results (the "statement") of PRIZOR VIZTECH LIMITED (the Holding Company) and its subsidiary, PRIZOR AITECH INDIA LIMITED (together referred to as "the Group"), for the half year and year ended on 31st March, 2025, attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015").

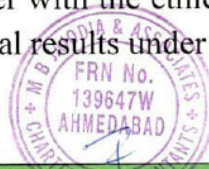
In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated financial results:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in Accounting Standards and other accounting principles generally accepted in India for the consolidated net profit and other financial information of the Group for the half year and year ended 31st March 2025.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial results section of our report.

We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the





Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained, along with the audit evidence obtained for the subsidiary, is sufficient and appropriate to provide a basis for our opinion on consolidated financial results.

Management's Responsibilities for the Consolidated Financial Results

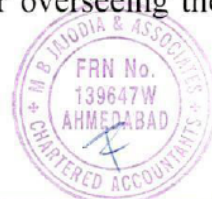
The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial results that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Accounting Standards (AS) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for:

- maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities;
- selection and application of appropriate accounting policies;
- making judgments and estimates that are reasonable and prudent; and
- 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 the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, management of the Holding Company is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Group's financial reporting process.



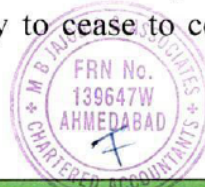


Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 consolidated financial results.

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 consolidated financial results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 Company's ability 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 financial results, 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.





M B JAJODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities.

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

PRIZOR AITECH INDIA LIMITED was incorporated as a subsidiary of PRIZOR VIZTECH LIMITED on 9th October 2024 and therefore did not exist during the half year ended 30th September 2024 or the half year and year ended 31st March 2024. Accordingly, the comparative figures for those periods relate solely to the Holding Company.

The accompanying consolidated financial results includes audited financial results/statements of a subsidiary which reflects total assets (before consolidation adjustments) of Rs. 10.17 lakhs as at March 31st, 2025, total revenue (before consolidation adjustments) is Nil, and total net profit after tax is Rs. (0.42 lakhs) for the year ended March 31st, 2025, respectively and net cash flow (before consolidation adjustments) is Rs. 9.99 lakhs for the year ended on March 31st, 2025, as considered in the consolidated financial results.

Further, the figures for the half year ended 31st March 2025 (consolidated for the Group) and the half year ended 31st March 2024 (Holding Company only) are balancing figures between the audited annual figures and the published year-to-date figures for the first half of the relevant financial year.





M B JAJODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Rushita Jajodia
Partner

Membership number: 163923

Place: Ahmedabad

Date: 28/05/2025

UDIN: 25163923BmkQxE7148



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CIN : L26401GJ2017PLC095719

Prizor Viztech Limited

514, Maple Trade Centre, Nr, Surdhara Circle, Thaltej, Ahmedabad, Ahmedabad, Gujarat, India, 380054

CIN: L26401GJ2017PLC095719

Statement of Consolidated Audited Financial Results for the Half Year and Year Ended 31-Mar-2025

(In Lakhs)

Particulars	Half Year Ended			Year Ended	
	31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	4,005.96	3,103.41	2,967.62	7,109.37	3,565.41
Other Income	2.33	2.17	0.22	4.50	4.21
Total Income	4,008.29	3,105.58	2,967.84	7,113.87	3,569.62
Expenses					
Cost of Material Consumed	(2,558.55)	3,111.21	2,357.36	552.66	1,767.98
Purchases of Stock in Trade	6,282.91	-	-	6,282.91	1,176.70
Change in Inventories of Work in Progress	(780.87)	(843.69)	(162.98)	(1,624.56)	(412.28)
Employee Benefit Expenses	96.13	76.45	78.42	172.58	139.17
Finance Costs	82.91	41.11	37.04	124.02	64.65
Depreciation and Amortization Expenses	10.26	6.36	2.49	16.62	4.97
Other Expenses	111.00	112.13	24.29	223.13	72.99
Total expenses	3,243.78	2,503.57	2,336.62	5,747.35	2,814.18
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	764.51	602.01	631.22	1,366.52	755.44
Exceptional Item	-	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	764.51	602.01	631.22	1,366.52	755.44
Extraordinary Item	-	-	-	-	-
Profit/(Loss) before Tax	764.51	602.01	631.22	1,366.52	755.44
Tax Expenses					
- Current Tax	174.30	166.62	172.13	340.92	206.01
- Deferred Tax	3.52	7.24	(2.21)	10.76	(2.64)
- MAT Credit Entitlement	-	-	-	-	-
- Prior Period Taxes	-	-	-	-	-
Profit/(Loss) for the Period from Continuing Operations	586.69	428.15	461.29	1,014.84	552.07
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-	-
Profit/(Loss) for the period	586.69	428.15	461.29	1,014.84	552.07
Paid-up Equity Share Capital (Face Value per Share Rs.10 each)	1,069.12	1,069.12	80.00	1,069.12	80.00
Minority Interest	-	-	-	4.65	-
Earnings Per Share (Face Value per Share Rs.10 each)					
-Basic (In Rs)	6.01	4.84	8.87	10.39	7.46
-Diluted (In Rs)	6.01	4.84	8.87	10.39	7.46



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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 May 28, 2025.
2	The company has one subsidiary namely Prizor Aitech India Limited which was incorporated on 9th October 2024. The Company holds 51% capital of this company.
3	The Statutory Auditors of the Company have carried out the Audit of the above financial results of the Company and have expressed an unmodified opinion on these results.
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 Consolidated Financial Results have been prepared in accordance with Accounting Standard (AS) 21 – Consolidated Financial Statements, as notified under the Companies (Accounting Standards) Rules.
8	The results for the Half Year and year ended March 31, 2025 are available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and also on the company's website.
9	There are no investor complaints received/pending as on 31 st March, 2025.
10	Internal Audit of Financial results for the Half Year ended on 31/03/2025 has been conducted by the Internal Auditor of the Company.
11	The figure for both the Half Year ended 31 st March, 2025 and 31 st March, 2024 are the balancing figures between the audited figures in respect of full financial year and the published audited year to date figures of the relevant financial year.

For, Prizor Viztech Limited



Place : Ahmedabad
Date: 28/05/2025

Mitali Dasharathbharthi Gauswami
Chairman and Managing Director
DIN: 07712190

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Prizor Viztech Limited

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CIN: L26401GJ2017PLC095719

Consolidated Audited Statement of Asset and Liabilities as at 31-Mar-2025

		(In Lakhs)	
Particulars		31-Mar-2025	31-Mar-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital		1,069.12	80.00
(b) Reserves and Surplus		3,213.64	586.82
(c) Money Received against Share Warrants			
Total		4,282.76	666.82
(2) Share application money pending allotment		-	-
(3) Minority Interest		4.65	-
(4) Non-current liabilities			
(a) Long-term Borrowings		476.43	498.06
(b) Deferred Tax Liabilities (Net)		5.23	-
(c) Other Non-current liabilities		-	-
(d) Long-term Provisions		-	9.78
Total		481.66	507.84
(5) Current liabilities			
(a) Short-term Borrowings		275.64	466.80
(b) Trade Payables			
Total outstanding dues to Msme Dues		154.23	-
Total outstanding dues to Other than Msme Dues		110.13	585.54
(c) Other Current Liabilities		34.74	41.52
(d) Short-term Provisions		340.92	193.89
Total		915.66	1,287.75
Total Equity and Liabilities		5,684.73	2,462.41
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment		827.06	202.46
(ii) Capital Work-in-progress		186.34	-
(iii) Intangible Assets		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current Investments		-	5.53
(c) Deferred Tax Assets (net)		-	-
(d) Long-term Loans and Advances		10.40	0.10
(e) Other Non-current Assets		-	-
Total		1,023.80	208.09
(2) Current assets			
(a) Current investments		2,849.80	1,427.22
(b) Inventories		1,574.43	796.34
(c) Trade Receivables		23.14	1.58
(d) Cash and cash equivalents		142.20	9.36
(e) Short-term Loans and Advances		71.36	19.82
(f) Other Current Assets		-	-
Total		4,660.93	2,254.32
Total Assets		5,684.73	2,462.41

For, Prizor Viztech Limited



Mitali

Mitali Dasharathbharthi Gauswami
Chairman and Managing Director
DIN: 07712190

Dasharathbharthi

Dasharathbharthi Gopalbharthi Gauswami
Whole Time Director and CFO
DIN: 07712175

Hetaxiben

Hetaxiben Umang Bhatt
Company Secretary
M.No. A-62718

Place : Ahmedabad
Date: 28/05/2025

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Prizor Viztech Limited

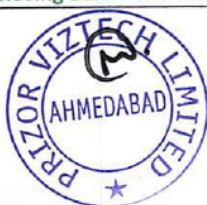
514, Maple Trade Centre, Nr, Surdhara Circle, Thaltej, Ahmedabad, Ahmedabad, Gujarat, India, 380054

CIN: L26401GJ2017PLC095719

Consolidated Audited Statement Cash Flow for the year Ended 31-Mar-2025

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax and Extra ordinary Items	1,366.52	755.44
Adjustments for:		
Depreciation and Amortisation Expense	16.62	4.97
Finance Costs	124.02	64.65
Adjustments made in Reserves and Surplus	-	(0.00)
Operating Profit before working capital changes	1,507.15	825.06
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(778.09)	(413.61)
(Increase)/Decrease in Inventories	(1,422.58)	(1,150.10)
(Increase)/Decrease in Short Term Loans and Advances	(132.84)	(9.36)
(Increase)/Decrease in Other Current Asset	(51.54)	(19.82)
Increase/(Decrease) in Trade Payables	(321.18)	580.40
Increase/(Decrease) in other Current liabilities	(6.78)	4.83
Increase/(Decrease) in Long Term Provisions	(9.78)	9.78
Cash (Used in)/Generated from Operating Activities	(1,215.64)	(172.82)
Less :- Income Tax paid(Net)	193.89	9.20
Net Cash (Used in)/Generated from Operating Activities	(1,409.53)	(182.02)
Extraordinary items		
Net cash generated from / (used in) Operating Activities.....A	(1,409.53)	(182.02)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Property, Plant and Equipment	(827.56)	(186.20)
Increase/(Decrease) in Other Non-current Investments	-	-
Increase/(Decrease) in Other Non-current Assets	(10.30)	3.83
Net cash generated from / (used in) Investing Activities.....B	(837.86)	(182.37)
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share Capital	2,515.34	
Less:- Issue Cost	(214.50)	
Net Proceeds from Issue of Share Capital	2,300.84	
Proceeds from conversion of loan to Share Capital	300.00	
Proceeds from issue of share Capital to Minority Interest	4.90	
Increase/(Decrease) in Short Term Borrowings	(191.16)	241.31
Increase/(Decrease) in Long Term Borrowings	(21.63)	181.51
(Interest and Finance Charges Paid)	(124.02)	(64.65)
Net cash generated from / (used in) Financing Activities.....C	2,268.94	358.17
Net increase in cash and cash equivalents (A+B+C)	21.55	(6.22)
Opening Balance of Cash and Cash Equivalents	1.59	7.80
Closing Balance of Cash and Cash Equivalents	23.14	1.59



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Components of cash and cash equivalents	31 March 2024	31 March 2023
Cash on hand	9.17	1.23
Cheques, drafts on hand	-	-
Balances with banks in current accounts	-	0.35
Bank Deposit having maturity of less than 3 months	13.97	-
Others	-	-
Cash and cash equivalents as per Cash Flow Statement	23.14	1.59

For, Prizor Viztech Limited




Mitali Dasharathbharthi Gauswami
Chairman and Managing Director
DIN: 07712190


Dasharathbharthi Gopalbharthi Gauswami
Whole Time Director and CFO
DIN: 07712175


Hetaxiben Umang Bhatt
Company Secretary
M.No. A-62718

Place : Ahmedabad
Date: 28/05/2025