

PRIMA INDUSTRIES LTD.



CORPORATE & REGD. OFFICE
Industrial Development Area
Muppathadam P. O., Edayar, Cochin - 683 110
Kerala State, India
Tel: 91-484-2551533 (4 Lines)
CIN: L15142KL 1994PLC008368
E-mail: primagroupcompanies@gmail.com
www.primaindustries.in

Ref: PIL/SEC/2025-26/09

27th May, 2025

To,

Stock Code: BSE: 531246
ISIN: INE723N01012

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 023

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated 27th May, 2025_Audited Financial Results

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

With reference to our earlier intimation dated 19th May, 2025 regarding the Board Meeting, we would like to inform you that the Board of Directors of Prima Industries Limited, at their meeting held today, i.e; 27th May 2025 has inter-alia considered and approved the following: -

1. Approval of Audited Financial Results:

The Board has approved and adopted the Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March 2025, along with the Statutory Auditor's Report on the Audited Financial Results (Standalone and Consolidated) for the quarter and Financial Year ended on 31st March 2025, as received from M/s. G. Joseph & Associates, Chartered Accountants, (Firm Registration No. 006310S), Statutory Auditors of the Company. The results were also duly approved by the Audit Committee in its meeting held on 27th May 2025. The financial statements are enclosed herewith for your reference.

2. Appointment of Internal Auditor

Pursuant to the recommendation of the Audit Committee, the Board considered and re-appointed M/s. Grandmark & Associates, Chartered Accountants (Firm Registration Number 011317N) as the Internal Auditor of the Company for the Financial Year 2024-25.



3. Appointment of Secretarial Auditor

Pursuant to the recommendation of the Audit Committee, the Board approved the appointment of M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries, (Firm Registration Number AAE-7079) holding Peer Review Certificate No. 706/2020 as the Secretarial Auditors of the Company for a period of five years commencing from 01st April 2025 to 31st March 2030 and to conduct Secretarial Audit of the Company for the FY 2025-26 through FY 2029-30, subject to approval of the shareholders at the ensuing 31st Annual General Meeting to hold office till the conclusion of the 36th AGM of the Company to be held in the year 2030. Brief details about their appointment are enclosed as Annexure 1.

4. Review of Other Business Items:

The Board reviewed and discussed the other items of business as per the agenda circulated for the meeting.

The outcome of the meeting and the approved financial results are also made available on the Company's website at www.primaindustries.in

The meeting commenced at 03.00 PM IST and concluded at 05:00 PM IST.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

For Prima Industries Limited

Malavika S Kumar
Company Secretary and Compliance Officer

Encl A.a

PRIMA INDUSTRIES LIMITED
CIN:L15142KL1994PLC008368

Registered Office: Door No. V-679/C, Industrial Development Area, Muppalthadam, Edayar, Cochin-683 110
Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March, 2025 prepared in compliance with the Indian Accounting Standards(Ind-AS)

Security Code- 531246		(Figures in Millions)				
		STANDALONE				
Particulars		Quarter Ended			Year Ended	
		31st March, 2025	31st December, 2024	31st March, 2024	31st March, 2025	31st March, 2024
SL No.	Type	Unaudited	Unaudited	Audited	Audited	Audited
	Months	3	3	3	12	12
1	Revenue from operation	19.18	20.73	13.20	75.48	79.37
2	Investment Income	0	0.00	0.00	0	0.00
3	Other Income	8.5	0.09	17.90	8.75	18.08
4	Total Income (1+2+3)	27.68	20.82	31.10	84.23	97.45
5	Expense					
(i)	Cost of Materials Consumed	0.94	0.00	1.18	0.94	1.18
(ii)	Purchase of Stock in Trade	0	0.00	0.00	0.00	0.00
(iii)	Changes in Inventories of F G, WIP and Stock in Trade	0.89	-0.35	0.80	0	0.08
(iv)	Employee benefits expense	4.22	3.92	6.60	14.92	18.37
(v)	Cost of Power & Fuel	7.62	10.24	-10.80	34.98	13.34
(vi)	Finance Costs	0.25	0.02	0.27	0.27	0.27
(vii)	Depreciation and amortisation expense	-2.25	1.60	-0.12	2.55	6.18
(viii)	Administration and other expenses	9.19	7.77	24.80	29.7	45.63
6	Total expenses (5(i) to 5(viii))	20.86	23.20	22.73	83.36	85.05
7	Profit before exceptional items and tax (4-6)	6.82	-2.38	8.37	0.87	12.40
8	Exceptional items (net)	0	0.00	0.00	0	0.00
9	Profit before tax (7+8)	6.82	-2.38	8.37	0.87	12.40
10	Tax expense	3.84	0.00	5.30	3.84	7.85
11	Profit for the quarter/year (9-10)	2.98	-2.38	3.07	-2.97	4.55
12	Other comprehensive income (net of taxes)	1.54	0.00	11.97	1.54	11.97
13	Total comprehensive income for the quarter/year (11+12)	4.52	-2.38	15.04	-1.43	16.51
14	Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)	10.79	10.79	10.79	10.79	10.79
15	Other Equity	0.00	0.00	0.00	0	0.00
16	Earnings per equity share (face value per share Rs10/ each)	0.00	0.00	0.00	0	0.00
(i)	Basic and diluted before exceptional items (Rs.) (refer note below)	0.27	-0.22	0.28	-0.27	0.42
(ii)	Basic and diluted after exceptional item (Rs.) (refer note below)	0.27	-0.22	0.28	-0.27	0.42

Notes

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27-05-2025
- The above results have been prepared in accordance with the principles and procedures of Ind-AS as notified under the Companies (Indian Accounting Standards)Rules, 2015 as specified under Section 133 of the Companies Act, 2013
- The above is an extract of the detailed format of Financial Results filed with the Stock Exchange under Regulation 33 of the Securities Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the website of the Stock Exchange where shares of the Company are listed i.e; BSE Limited (www.bseindia.com) and on the Company's website (www.primaindustries.in)
- The Company does not have exceptional and extraordinary item to report for the above period.
- Previous Quarter/Year figures have been regrouped/ reclassified and rearranged where ever necessary to correspond with the current quarter's/ year,s classification/disclosure.
- EPS is calculated before providing preference dividend.



For Prima Industries Limited
S.K.Gupta
Chairman & Managing Director
DIN-00248760

Prima Industries Limited
No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin-683110
CIN-L15142KL1994PLC008368

Audited Standalone Cash flow statement for the year ended March 31, 2025

		For year ended	For year ended
	Particulars	31-Mar-25	31-Mar-24
		₹ in Millions	₹ in Millions
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Total Comprehensive Income	(1.42)	16.51
	Adjustments for :		
	Provision for Income-tax	4.61	9.99
	Depreciation and amortisation	2.55	6.18
	Interest Income	(0.26)	(0.21)
	Fair value movement of equity instruments	(1.68)	(16.18)
	Interest paid	0.27	0.27
	Operating Profit before working capital changes	4.07	16.56
	Movements in working capital:		
	Decrease(Increase) in Inventories	(0.82)	2.70
	Decrease(Increase) in Sundry Debtors	1.51	(1.74)
	Decrease(Increase) in Loans and Advances	0.19	0.18
	Decrease(Increase) in other current assets	(15.10)	(12.24)
	Increase(Decrease) in Current Liabilities	(2.33)	(0.91)
	Increase(Decrease) in Other Non Current Liabilities	0.17	0.09
	Cash from Operations	(12.31)	4.65
	Income Tax paid	2.64	0.64
	Cash from Operations	(9.67)	5.29
	Exceptional Items		
	Cash from Operating Activities	(9.67)	5.29
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Additions to Fixed Assets,Capital Work-In-Progress	(2.90)	(1.92)
	Sale of non- current investments	5.52	32.60
	Capital work in progress	4.96	(4.96)
	Interest Income	0.26	0.21
	Net Cash from Investing Activities	7.83	25.93
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Proceeds from Borrowings	2.05	11.80
	Dividend paid during the year		(44.79)
	Interest paid	(0.26)	(0.27)
	Net Cash from Financing Activities	1.79	(33.26)
D	TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)	(0.05)	(2.05)
	Cash and cash equivalents at the beginning of the year	0.13	2.18
	Cash and cash equivalents at the end of the year	0.08	0.13
	Components of cash and cash equivalents		
	Cash on hand	0.04	0.02
	Balances with banks in current accounts	0.04	0.11
	Cash Credit		
	Bank Overdraft		
	Total cash and cash equivalents	0.08	0.13

Ernakulam
27-05-2025



For Prima Industries Limited

S.K. Gupta

Chairman & Managing Director

DIN-00248760

Independent Auditor's Report on Quarterly Financial Results and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Prima Industries Limited

Report on the audit of Standalone Financial Results

Opinion

We have audited the quarterly standalone financial results of Prima Industries Limited ('the Company') for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

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

- i. is presented in accordance with the requirements of Regulations read with the circular in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss including other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 as well as the year ended March 31, 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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness

G. JOSEPH & ASSOCIATES

Chartered Accountants

of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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

- a. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. 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 a 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.
- e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



G. JOSEPH & ASSOCIATES

Chartered Accountants

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 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

Emphasis of Matters

1. We draw attention to the fact that the company has failed to redeem preference shares issued on 24th July 2002 amounting to Rs 5,19,74,030 held by Ayyappa Roller Flour Mills Limited which were due for redemption since July 2022, which is not in compliance with Section 55 of Companies Act, 2013. We are also informed by the Board of Directors that the Company have placed a petition with the Hon'ble NCLT on 25th February 2025 for the redemption of the unredeemed preference shares and to issue further 51,97,403 cumulative redeemable preference shares of Rs 10 each to the existing shareholder, for a term of 20 years from the date of issue on the same terms and conditions.
2. The Company has made following transaction with its associate companies which are not in compliance with section 185 of the Companies Act 2013.

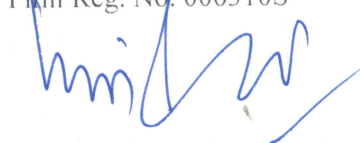
Unsecured interest free loan to Associate Companies and outstanding, amounting to Rs. 2,81,02,632 which is not yet recovered

Our opinion is not modified in respect of these matters.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **G. Joseph & Associates**
Chartered Accountants
Firm Reg. No. 006310S



P Rajagopal
Partner
M. No. 202134
UDIN: 25202134BMITQU8558



Cochin
May 27, 2025

PRIMA INDUSTRIES LTD.



CORPORATE & REGD. OFFICE
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www.primaindustries.in

Ref: PIL/SEC/2025-26/10

27th May, 2025

To,

Stock Code: BSE: 531246
ISIN: INE723N01012

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 023

Dear Sir/Madam,

Subject: Declaration in respect of Audit Report with Unmodified Opinion for the Audited Financials for the year ended 31st March 2025

Ref: Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Standalone Financial Results.

I, S. K. Gupta, DIN: (00248760), Chairman & Managing Director of Prima Industries Limited having its Registered Office at Door No. V/679-C, IDA, Muppathadam P.O., Edayar, Cochin-683110, hereby confirm that the Statutory Auditors of the Company, M/s. G. Joseph & Associates, Chartered Accountants, (Firm Registration No. 006310S) have issued the Statutory Audit Report with Un-Modified Opinion on the Standalone Financial Results for the Quarter & Financial Year ended 31st March 2025.


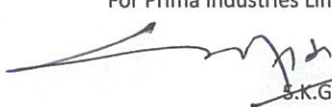
Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Prima Industries Limited

S.K. Gupta
Chairman & Managing Director
DIN:00248760



PRIMA INDUSTRIES LIMITED CIN:L15142KL1994PLC008368 Registered Office: Door No. V-679/C,Industrial Development Area,Muppathadam,Edayar,Cochin-683 110 Statement of Audited Consolidated Financial Results for the Quarter and Year ended 31st March, 2025 prepared in compliance with the Indian Accounting Standards(Ind-AS)						
Security Code- 531246		(Figures in Millions)				
		CONSOLIDATED				
Particulars		Quarter Ended			Year Ended	
		31st March, 2025	31st December, 2024	31st March, 2024	31st March, 2025	31st March, 2024
SL No.	Type	Unaudited	Unaudited	Audited	Audited	Audited
	Months	3	3	3	12	12
1	Revenue from operation	19.18	20.73	13.20	75.48	79.37
2	Investment Income	0.00	0.00	0.00	0.00	0.00
3	Other Income	8.5	0.09	17.90	8.75	18.08
4	Total Income (1+2+3)	27.68	20.82	31.10	84.23	97.45
5	Expense					
(i)	Cost of Materials Consumed	0.94	0.00	1.18	0.94	1.18
(ii)	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
(iii)	Changes in Inventories of F G, WIP and Stock in Trade	0.89	-0.35	0.80	0.00	0.08
(iv)	Employee benefits expense	4.22	3.92	6.60	14.92	18.37
(v)	Cost of Power & Fuel	7.62	10.24	-10.80	34.98	13.34
(vi)	Finance Costs	0.25	0.02	0.27	0.27	0.27
(vii)	Depreciation and amortisation expense	-2.25	1.60	-0.12	2.55	6.18
(viii)	Administration and other expenses	9.19	7.77	24.80	29.7	45.63
6	Total expenses (5(i) to 5(viii))	20.86	23.20	22.73	83.36	85.05
	Profit before exceptional items and tax (4-6)	6.82	-2.38	8.37	0.87	12.40
8	Exceptional items (net)	0	0.00	0.00	0	0.00
9	Profit before tax (7+8)	6.82	-2.38	8.37	0.87	12.40
10	Tax expense	3.84	0.00	5.30	3.84	7.85
11	Profit for the quarter/year (9-10)	2.98	-2.38	3.07	-2.97	4.55
12	Other comprehensive income (net of taxes)	1.54	0.00	11.97	1.54	11.97
13	Total comprehensive income for the quarter/year (11+12)	4.52	-2.38	15.04	-1.43	16.51
14	Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)	10.79	10.79	10.79	10.79	10.79
15	Other Equity	0.00	0.00	0.00	0.00	0.00
16	Earnings per equity share (face value per share Rs10/ each)	0.00	0.00	0.00	0.00	0.00
(i)	Basic and diluted before exceptional items (Rs.) (refer note below)	0.27	-0.22	0.28	-0.27	0.42
(ii)	Basic and diluted after exceptional item (Rs.) (refer note below)	0.27	-0.22	0.28	-0.27	0.42
Notes						
1.The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27-05-2025						
2.The above results have been prepared in accordance with the principles and procedures of Ind-AS as notified under the Companies (Indian Accounting Standards)Rules, 2015 as specified under Section 133 of the Companies Act, 2013						
3.The above is an extract of the detailed format of Financial Results filed with the Stock Exchange under Regulation 33 of the Securities Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the website of the Stock Exchange where shares of the Company are listed i.e; BSE Limited (www.bseindia.com) and on the Company's website (www.primaindustries.in)						
4.The Company does not have exceptional and extraordinary item to report for the above period.						
5.Previous Quarter/Year figures have been regrouped/ reclassified and rearranged where ever necessary to correspond with the current quarter's/ year,s classification/disclosure.						
6. EPS is calculated before providing preference dividend.						
Ernakulam 27-05-2025					For Prima Industries Limited  S.K.Gupta Chairman & Managing Director DIN-00248760	

Prima Industries Limited
No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin-683110
CIN-L15142KL1994PLC008368
Audited Consolidated Cash flow statement for the year ended March 31, 2025

	Particulars	For year ended 31-Mar-25 ₹ in Millions	For year ended 31-Mar-24 ₹ in Millions
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Total Comprehensive Income	(1.42)	16.51
	Adjustments for :		
	Provision for Income-tax	4.61	9.99
	Depreciation and amortisation	2.55	6.18
	Interest Income	(0.26)	(0.21)
	Fair value movement of equity instruments	(1.68)	(16.18)
	Interest paid	0.27	0.27
	Operating Profit before working capital changes	4.07	16.56
	Movements in working capital:		
	Decrease(Increase) in Inventories	(0.82)	2.70
	Decrease(Increase) in Sundry Debtors	1.51	(1.74)
	Decrease(Increase) in Loans and Advances	0.19	0.18
	Decrease(Increase) in other current assets	(15.10)	(12.24)
	Increase(Decrease) in Current Liabilities	(2.33)	(0.91)
	Increase(Decrease) in Other Non Current Liabilities	0.17	0.09
	Cash from Operations	(12.31)	4.65
	Income Tax paid	2.64	0.64
	Cash from Operations	(9.67)	5.29
	Exceptional Items		
	Cash from Operating Activities	(9.67)	5.29
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Additions to Fixed Assets,Capital Work-In-Progress	(2.90)	(1.92)
	Sale of non- current investments	5.52	32.60
	Capital work in progress	4.96	(4.96)
	Interest Income	0.26	0.21
	Net Cash from Investing Activities	7.83	25.93
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Proceeds from Borrowings	2.05	11.80
	Dividend paid during the year		(44.79)
	Interest paid	(0.26)	(0.27)
	Net Cash from Financing Activities	1.79	(33.26)
	TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)	(0.05)	(2.05)
D	Cash and cash equivalents at the beginning of the year	0.13	2.18
	Cash and cash equivalents at the end of the year	0.08	0.13
	Components of cash and cash equivalents		
	Cash on hand	0.04	0.02
	Balances with banks in current accounts	0.04	0.11
	Cash Credit		
	Bank Overdraft		
	Total cash and cash equivalents	0.08	0.13

Ernakulam
27-05-2025



For Prima Industries Limited

S.K.Gupta
Chairman & Managing Director
DIN-00248760

PRIMA INDUSTRIES LIMITED

CIN:L15142KL1994PLC008368

Registered Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin-683 110

STATEMENT OF ASSETS & LIABILITIES

Sl No	Particulars	STANDALONE		CONSOLIDATED	
		2025	2024	2025	2024
		Audited	Audited	Audited	Audited
		Figures in Million.			
	ASSETS				
1	Non-current assets				
	Property, Plant & Equipment	61.52	61.17	61.52	61.17
	Capital work-in progress		4.96		4.96
	Financial Assets				
	Investments	98.10	101.94	98.10	101.94
	Loans	1.68	1.68	1.68	1.68
2	Current Assets				
	Inventories	3.45	2.64	3.45	2.64
	Financial Assets				
	Trade receivables	1.92	3.42	1.92	3.42
	Cash and cash equivalents	0.09	0.13	0.08	0.13
	Loans	0.02	0.21	0.02	0.21
	Tax Assets (Net)	3.04	5.68	3.04	5.68
	Other current assets	79.81	64.71	79.82	64.71
	TOTAL	249.63	246.54	249.63	246.54
I.	EQUITY & LIABILITIES				
1	Shareholders' Funds				
	Share Capital	229.97	229.97	229.97	229.97
	Other Equity	-35.32	-33.90	-35.32	-33.90
2	Non-Current Liabilities				
	Financial Liabilities				
	Borrowings	25.67	24.32	25.67	24.32
	Provisions	3.05	2.88	3.06	2.88
	Deferred Tax Liability (Net)	14.77	10.15	14.77	10.15
3	Current Liabilities				
	Financial Liabilities				
	Borrowings	3.50	2.80	3.50	2.80
	Trade payables	0.14	0.22	0.14	0.22
	Other Current Liabilities	7.85	7.33	7.84	7.33
	Provisions		2.77		2.77
	TOTAL	249.63	246.54	249.63	246.54

Ernakulam
27-05-2025

For Prima Industries Limited

S.K.Gupta
Chairman & Managing Director
DIN-00248760

Independent Auditor's Report on Quarterly Financial Results and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Prima Industries Limited

Report on the audit of Consolidated Financial Results

Opinion

We have audited the quarterly consolidated financial results of Prima Industries Limited ('the Company') for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

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

- i. is presented in accordance with the requirements of Regulations read with the circular in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss including other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 as well as the year ended March 31, 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, as amended ("the Act"). 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 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 consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively at the end of the reporting period, ensuring the accuracy and completeness

G. JOSEPH & ASSOCIATES

Chartered Accountants

of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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

- a. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. 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 a 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.
- e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



G. JOSEPH & ASSOCIATES

Chartered Accountants

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 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

Emphasis of Matters

1. We draw attention to the fact that the company has failed to redeem preference shares issued on 24th July 2002 amounting to Rs 5,19,74,030 held by Ayyappa Roller Flour Mills Limited which were due for redemption since July 2022, which is not in compliance with Section 55 of Companies Act, 2013. We are also informed by the Board of Directors that the Company have placed a petition with the Hon'ble NCLT on 25th February 2025 for the redemption of the unredeemed preference shares and to issue further 51,97,403 cumulative redeemable preference shares of Rs 10 each to the existing shareholder, for a term of 20 years from the date of issue on the same terms and conditions.
2. The Company has made following transaction with its associate companies which are not in compliance with section 185 of the Companies Act 2013.

Unsecured interest free loan to Associate Companies and outstanding, amounting to Rs. 2,81,02,632 which is not yet recovered.

Our opinion is not modified in respect of these matters.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **G. Joseph & Associates**
Chartered Accountants
Firm Reg. No. 006310S

P Rajagopal
Partner
M. No. 202134
UDIN: 25202134BMITQT7650



Cochin
May 27, 2025

PRIMA INDUSTRIES LTD.



Ref: PIL/SEC/2025-26/11

27th May, 2025

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 023

Dear Sir/Madam,

Subject: Declaration in respect of Audit Report with Unmodified Opinion for the Audited Financials for the year ended 31st March 2025

Ref: Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Consolidated Financial Results.

I, S. K. Gupta, DIN: (00248760), Chairman & Managing Director of Prima Industries Limited having its Registered Office at Door No. V/679-C, IDA, Muppathadam P.O., Edayar, Cochin-683110, hereby confirm that the Statutory Auditors of the Company, M/s. G. Joseph & Associates, Chartered Accountants, (Firm Registration No. 006310S) have issued the Statutory Audit Report with Un-Modified Opinion on the Consolidated Financial Results for the Quarter & Financial Year ended 31st March 2025.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For **Prima Industries Limited**


S.K. Gupta
Chairman & Managing Director
DIN:00248760



CORPORATE & REGD. OFFICE
Industrial Development Area
Muppathadam P. O., Edayar, Cochin - 683 110
Kerala State, India
Tel: 91-484-2551533 (4 Lines)
CIN: L15142KL1994PLC008368
E-mail: primagroupcompanies@gmail.com
www.primaindustries.in

Stock Code: BSE: 531246
ISIN: INE723N01012

PRIMA INDUSTRIES LTD.



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Ref: PIL/SEC/2025-26/12

27th May, 2025

To,

Stock Code: BSE: 531246
ISIN: INE723N01012

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 023

Dear Sir/Madam,

Sub: Undertaking on Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to certify that the disclosure requirements under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, regarding the statement of deviation or variation in the use of proceeds from public issue, rights issue, preferential issue, etc., are not applicable to our company.

The aforementioned declaration is made for the quarter ended 31st March 2025.

Kindly take the above on record.

Thanking you,

Yours faithfully,

For Prima Industries Limited

Malavika S Kumar
Company Secretary and Compliance Officer

PRIMA INDUSTRIES LTD.



CORPORATE & REGD. OFFICE
Industrial Development Area
Muppathadam P. O., Edayar, Cochin - 683 110
Kerala State, India
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Annexure 1

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFDPoD2/CIR/P/2024/185 dated December 31, 2024.

Sl. No	Particulars	Details
1	Name of the Auditor	M/s. Grandmark and Associates, Chartered Accountants (Firm Registration No- 011317N) M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries (Firm Registration No- AAE-7079)
2	Reason for change viz. appointment, resignation, removal, death or otherwise	Not Applicable, since Auditors are being re-appointed In order to comply with the provisions of the Companies Act, 2013 & Regulation 24 (A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Board of Directors of the Company has appointed M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries (Firm Registration No- AAE-7079) holding Peer Review Certificate No. 706/2020 as Secretarial Auditor of the Company.
3	Date of appointment/cessation and term of appointment	27 th May 2025 M/s. Grandmark and Associates, Chartered Accountants (Firm Registration No- 011317N) are re-appointed as Internal Auditor of the Company for the Financial Year 2025-2026. M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries (Firm Registration No- AAE-7079) have been appointed as Secretarial Auditor of the Company for first term of five years from 01st April 2025 to 31st March 2030 subject to approval by Shareholders in the ensuing 31 st Annual General Meeting to hold office till the conclusion of the 36 th AGM of the Company to be held in the year 2030.



4	Brief Profile (in case of appointment)	<p>M/s. Grandmark and Associates, Chartered Accountants has its presence since 1991 and has 18 Partners, 14 Offices across India. They expertise in handling Audits, Taxation, Accounting, Valuation, Merger & Acquisition, Corporate Compliance, Financial and business affairs of Corporate, Firms, individuals, families and not-for-profit entities for nearly three decades.</p> <p>Address: Grandmark and Associates, Chartered Accountants, VIth Level, Amrita Trade Towers, Pallimukku, S. A. Road, Kochi – 682 016</p>	<p>M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries (Firm Registration No- AAE-7079) is a peer reviewed Limited Liability Partnership firm of qualified Company Secretaries registered with the Institute of Company Secretaries of India(ICSI) and has extensive experience in handling Secretarial audit, due diligence & compliance matters.</p> <p>The core team consists of Qualified Company Secretaries and the Firm provides the professional services in the field of Secretarial & Legal, Start up Exclusive Services, Accounting & Taxation, NGO Compliance, NBFC Compliance, Governance and Management, Education and Training, NCLT Appearances.</p> <p>Address: BVR & Associates Company Secretaries LLP, Kousthubham, Door No.33/1797, Manakkodam Lane, Perandoor, Elamakkara, Cochin -682 026</p>
5	Disclosure of Relationships between Directors (in case of appointment of Director)	NA	NA

For Prima Industries Limited

Malavika S Kumar
Company Secretary & Compliance Officer