

PRIMA AGRO LTD CIN:L1531KL1987PL004833						
Registered Office: Door No. V-679/C,Industrial Development Area,Mappaghadam,Edayar,Cochin-683 110						
Audited Standalone Financial Results for the Quarter and Year ended on 31st March,2024 prepared in compliance with the Indian Accounting Standards[Ind-AS]						
Security Code- 519262		(Figures in Millions)				
		STANDALONE				
Particulars		Quarter Ended( 3 Months)			Year Ended	
		31st March,2024	31st Dec,2023	31st March,2023	31st March,2024	31st March,2023
Sl.No.	Type	Audited	Un-Audited	Audited	Audited	Audited
Months		3	3	3	12	12
1	Revenue from operation	28.2	28.05	31.93	124.79	137.77
2	Investment Income	0	0	0	0	0.00
3	Other Income	42.45	0.63	11.17	44.21	13.25
4	<b>Total Income (1+2+3)</b>	<b>70.65</b>	<b>28.68</b>	<b>43.10</b>	<b>169.00</b>	<b>151.12</b>
5	<b>Expense</b>					
(i)	Cost of Materials Consumed	8.60	0	8.32	8.60	8.32
(ii)	Purchase of Stock in Trade	0.00	0	0	0	0.00
(iii)	Changes in Inventories of F.G, WIP and Stock in Trade	-0.43	0.13	3.39	-0.38	0.44
(iv)	Employee benefits expense	14.52	8.48	13.17	40.81	39.60
(v)	Cost of Power & Fuel	4.76	5.21	5.64	22.67	24.22
(vi)	Finance Costs	0.47	0	0.56	0.47	0.56
(vii)	Depreciation and amortisation expense	1.64	1.85	2.15	7.19	7.55
(viii)	Administration and other expenses	7.87	11.74	6.24	42.15	45.97
6	<b>Total expenses (5(i) to 5(viii))</b>	<b>37.43</b>	<b>27.41</b>	<b>39.47</b>	<b>121.51</b>	<b>126.66</b>
7	<b>Profit before exceptional items and tax (4-6)</b>	<b>33.22</b>	<b>1.27</b>	<b>3.63</b>	<b>47.49</b>	<b>24.46</b>
8	Exceptional Items (net)	-27.97	3.39	0.43	-24.58	0.43
9	<b>Profit before tax (7+8)</b>	<b>5.25</b>	<b>4.66</b>	<b>4.06</b>	<b>22.91</b>	<b>24.89</b>
10	Tax expense	10.8	-1.30	-0.04	-15.71	6.07
11	<b>Profit for the quarter/year (9-10)</b>	<b>-5.55</b>	<b>3.36</b>	<b>4.1</b>	<b>7.20</b>	<b>18.80</b>
12	Other comprehensive income (net of taxes)	0	0	0	0	0.00
13	<b>Total comprehensive income for the quarter/year (11+12)</b>	<b>-5.55</b>	<b>3.36</b>	<b>4.1</b>	<b>7.20</b>	<b>18.80</b>
14	<b>Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)</b>	<b>5.195</b>	<b>5.195</b>	<b>5.195</b>	<b>5.195</b>	<b>5.195</b>
15	Other Equity	0.00	0.00	0.00	0.00	0.00
16	Earnings per equity share (face value per share Rs10/- each)					
(i)	Basic and diluted before exceptional items and tax (Rs.) (refer note below)	6.39	0.24	0.70	9.14	4.71
(ii)	Basic and diluted after exceptional item and tax (Rs.) (refer note below)	-1.07	0.65	0.79	1.39	3.62
<b>Notes</b>						
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 30-05-2024						
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 stock exchange website (www.bseindia.com) and Company's web site (www.primagro.in)						
4. Other Income shown above represents profit on reinstatement of Mutual Fund.						
5.Previous Quarter/Year figures have been regrouped/ reclassified and rearranged where ever necessary to make them comparable.						
6. Eps is calculated before considering Preference dividend.						
For Prima Agro Limited						
S.K.GUPTA Chairman & Managing Director DIN: 00248760						
Ernakulam 30th May 2024						

PRIMA AGRO LIMITED (CIN: L1531KL1987PL004833)				
Registered Office: Door No. V-679/C,Industrial Development Area,Mappaghadam,Edayar,Cochin-683 110				
AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024				
Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023		
(Figures in Millions )				
<b>A Cash Flow from Operating Activities</b>				
Profit Before Tax as per Statement of Profit and Loss	22.91	-	24.89	
Adjustments for:				
Depreciation and amortisation of Non-current assets	7.19	7.55	-	
Finance Costs	0.47	0.56	-	
Interest Income	-0.44	-0.37	-	
Dividend	24.00	-	-	
Loss/(Profit) on sale of Property, Plant & Equipment	-	-0.43	-	
Loss/(Profit) on sale of Investment	-2.01	-0.42	-	
Loss/(Gain) on restatement of Investment	-41.95	-0.56	-	
Loss/(Gain) on re-measurement of livestock	-	-0.02	-	
Provision for Employee Benefit	-0.30	-0.97	-	1.85
Operating Profit before Working Capital Changes	10.77	-	26.73	
Movement in Working Capital:				
(Increase)/Decrease in Inventory	-0.37	0.44	-	
(Increase)/Decrease in Trade Receivables	0.94	-0.38	-	
(Increase)/Decrease in Other Current Assets	0.37	-0.49	-	
Increase/(Decrease) in Trade Payables	-4.84	-1.00	-	
Increase/(Decrease) in Other Financial Liabilities	0.25	0.34	-	
Increase/(Decrease) in Other Current Liabilities	0.04	-3.61	0.34	-2.83
Cash Generated from Operations	7.46	2.88	23.98	
Less: Income Tax Paid(Net of refund)	7.88	-	8.96	
<b>Net Cash Flow from/(used in) Operating Activity</b>	<b>-0.72</b>	<b>-</b>	<b>14.94</b>	
<b>B Cash Flow from Investing Activities</b>				
Interest Received	0.44	0.37	-	
Proceeds from sale of Property, Plant & Equipment	2.61	-	-	
Payments for Property, Plant & Equipment	-4.40	-19.82	-	
(Increase)/Decrease in Capital Work-In-Progress	1.85	3.23	-	
(Increase)/Decrease in Livestock	0.01	-	-	
(Addition)/Repayment of Advance Given	3.23	0.04	-	
(Increase)/Decrease in Bank Deposit(Long Term)	0.21	-0.07	-	
(Increase)/Decrease in Other Non-Current Liabilities	-	-0.60	-	
(Addition)/Repayment in Investments	21.82	2.15	-	
<b>Net Cash Flow from/(used in) Investment Activity</b>	<b>23.16</b>	<b>-</b>	<b>-12.09</b>	
<b>C Cash Flow from Finance Activities</b>				
Dividend	-24.00	-	-	
Interest Paid	-0.47	-	-0.56	
Addition/(Repayment) of Borrowings	-1.64	-	-0.80	
Addition/(Repayment) of Advance Taken	-	-	-	
<b>Net Cash Flow from/(used in) Financing Activity</b>	<b>-26.11</b>	<b>-</b>	<b>-1.36</b>	
<b>D Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>-3.67</b>	<b>-</b>	<b>1.50</b>	
<b>E Opening Balance of Cash &amp; Cash Equivalents</b>	<b>8.19</b>	<b>-</b>	<b>6.69</b>	
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>4.51</b>	<b>-</b>	<b>8.19</b>	
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>-3.67</b>	<b>-</b>	<b>1.50</b>	
<b>Notes:</b>				
1 Cash and Cash Equivalents include Cash in Hand, Balance with Banks on Current Accounts and Deposit Accounts				
2 The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard on Cash (Ind AS-7) issued by the Institute of Chartered Accountants of India.				
3 Previous year figures have been rearranged/regrouped wherever necessary				
4 This is the Cashflow Statement referred to in our report of even date.				
For Prima Agro Limited				
S.K.GUPTA Chairman & Managing Director DIN: 00248760				
Ernakulam 30-05-2024				

PRIMA AGRO LTD CIN:L1531KL1987PL004833						
Registered Office: Door No. V-679/C,Industrial Development Area,Mappaghadam,Edayar,Cochin-683 110						
Audited Consolidated Financial Results for the Quarter and Year ended on 31st March,2024 prepared in compliance with the Indian Accounting Standards[Ind-AS]						
Security Code- 519262			(Figures in Millions)			
			CONSOLIDATED			
Particulars		Quarter Ended( 3 Months)			Year Ended	
		31st March,2024	31st Dec,2023	31st March,2024	31st March,2024	31st March,2023
Sl.No.	Type	Months	3	3	3	12
1	Revenue from operation		28.2	28.05	31.93	124.79
2	Investment Income		0	0	0	0.00
3	Other Income		42.45	0.63	11.17	44.21
4	<b>Total Income (1+2+3)</b>		<b>70.65</b>	<b>28.68</b>	<b>43.10</b>	<b>169.00</b>
5	<b>Expense</b>					
(i)	Cost of Materials Consumed		8.60	0	8.32	8.60
(ii)	Purchase of Stock in Trade		0.00	0	0	0.00
(iii)	Changes in Inventories of F.G, WIP and Stock in Trade		-0.43	0.13	3.39	-0.38
(iv)	Employee benefits expense		14.52	8.48	13.17	40.81
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(vi)	Finance Costs		0.47	0	0.56	0.47
(vii)	Depreciation and amortization expense		1.64	1.85	2.15	7.19
(viii)	Administration and other expenses		7.87	11.74	6.24	42.15
6	<b>Total expenses (5(i) to 5(viii))</b>		<b>37.43</b>	<b>27.41</b>	<b>39.47</b>	<b>126.66</b>
7	<b>Profit before exceptional items and tax (4-6)</b>		<b>33.22</b>	<b>1.27</b>	<b>3.63</b>	<b>47.49</b>
8	Exceptional Items [net]		-27.97	3.39	0.43	-24.58
9	<b>Profit before tax (7+8)</b>		<b>5.25</b>	<b>4.66</b>	<b>4.06</b>	<b>22.91</b>
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