

# PRIMA AGRO LIMITED



CORPORATE & REGD. OFFICE

Industrial Development Area  
Muppathadam P. O., Edayar, Cochin - 683 110

Kerala State, India

Tel: 91-484-2551533, (4 Lines)

CIN: L15331KL 1987PLC004833

E-mail: primagroupcompanies@gmail.com

primaedayar@gmail.com

www.primaagro.in

**Ref: PAL/SEC/2024-25/51**

06<sup>th</sup> November, 2024

To,

**Stock Code: BSE: 519262**  
**ISIN: INE297D01018**

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting dated 06<sup>th</sup> November, 2024\_Unaudited 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 28<sup>th</sup> October, 2024 regarding the Board Meeting, we wish to inform you that the Board of Directors of Prima Agro Limited, at their meeting held today, i.e; Wednesday, 06<sup>th</sup> November 2024, has, inter alia, approved the following:

**1. Approval of Un-Audited Financial Results:**

The Board has approved and adopted the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September 2024, along with the Limited Review Report thereon from the Statutory Auditors. The results were also duly approved by the Audit Committee in its meeting held on 06<sup>th</sup> November 2024. The financial statements are enclosed herewith for your reference.

**2. 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 shall also be made available on the Company's website at [www.primaagro.in](http://www.primaagro.in)



The meeting commenced at 02.00 PM IST and concluded at 02.55 PM IST.

Kindly take the above on record.

Thanking you,

Yours faithfully,

**For Prima Agro Limited**

**V. R. Sadasivan Pillai**  
**Company Secretary and Compliance Officer**

**Encl A.a**

**PRIMA AGRO LTD**

CIN:L15331KL1987PLC004833

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

Un Audited Standalone Financial Results for the Quarter ended on 30th Sept, 2024 prepared in compliance with the Indian Accounting Standards(Ind-AS)

Security Code- 519262

**STANDALONE**

Figures in Millions

SL No.	Particulars	Quarter Ended			6 months ended		Year Ended
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
	Type	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Months	3	3	3	6	6	12
1	Revenue from operation	25.72	27.19	33.28	52.91	68.54	124.79
2	Investment Income	0.00	0.00	0.00	0.00	0.00	0.00
3	Other Income	0.64	0.63	0.61	1.27	1.13	44.21
4	<b>Total Income (1+2+3)</b>	<b>26.36</b>	<b>27.82</b>	<b>33.89</b>	<b>54.18</b>	<b>69.67</b>	<b>169.00</b>
5	Expense						
(i)	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	8.60
(ii)	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
(iii)	Changes in Inventories of F G, WIP and Stock in Trade	-0.06	0.36	0.00	0.30	-0.08	-0.38
(iv)	Employee benefits expense	10.81	8.68	8.69	19.49	17.81	40.81
(v)	Cost of Power & Fuel	8.10	6.28	5.88	14.38	12.70	22.67
(vi)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.47
(vii)	Depreciation and amortisation expense	1.80	1.80	1.85	3.60	3.70	7.19
(viii)	Administration and other expenses	16.84	9.77	11.92	26.61	22.54	42.15
6	<b>Total expenses (5(i) to 5(viii))</b>	<b>37.49</b>	<b>26.89</b>	<b>28.34</b>	<b>64.38</b>	<b>56.67</b>	<b>121.51</b>
7	<b>Profit before exceptional items and tax (4-6)</b>	<b>-11.13</b>	<b>0.93</b>	<b>5.55</b>	<b>-10.20</b>	<b>13.00</b>	<b>47.49</b>
8	Exceptional items (net)	0.00	0.00	0.00	0.00	0.00	-24.58
9	<b>Profit before tax (7+8)</b>	<b>-11.13</b>	<b>0.93</b>	<b>5.55</b>	<b>-10.20</b>	<b>13.00</b>	<b>22.91</b>
10	Tax expense	-0.50	-0.27	1.54	-0.77	3.61	-15.71
11	<b>Profit for the quarter/year (9-10)</b>	<b>-11.63</b>	<b>0.66</b>	<b>4.01</b>	<b>-10.97</b>	<b>9.39</b>	<b>7.20</b>
12	Other comprehensive income (net of taxes)	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Total comprehensive income for the quarter/year (11+12)</b>	<b>-11.63</b>	<b>0.66</b>	<b>4.01</b>	<b>-10.97</b>	<b>9.39</b>	<b>7.20</b>
14	Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)	5.195	5.195	5.195	5.195	5.195	5.195
15	Other Equity	0.00	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)	-2.14	0.18	1.07	-1.96	2.50	9.14
(ii)	Basic and diluted after exceptional item and tax (Rs.) (refer note below)	-2.24	0.13	0.77	-2.11	1.81	1.39

## 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 06-11-2024.
- 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](http://www.bseindia.com)) and Company's web site ([www.primaagro.in](http://www.primaagro.in))
- 4.The exceptional and extraordinary item reported for the above period 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 providing preference dividend of Rs. 15 Lakhs per quarter.Basic and diluted EPS are not annualised for the quarter and six months ended results.

Ernakulam  
6th November,2024



For Prima Agro Limited

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

## PRIMA AGRO LTD

CIN:L15331KL1987PLC004833

Registered Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin-683 110  
 Un Audited Consolidated Financial Results for the Quarter ended on 30th Sept, 2024 prepared in compliance with  
 the Indian Accounting Standards(Ind-AS)

Security Code- 519262

## CONSOLIDATED

Figures in Millions

SL No.	Particulars	Quarter Ended			6 months ended		Year Ended
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
Type		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
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2	Investment Income	0.00	0.00	0.00	0.00	0.00	0.00
3	Other Income	0.64	0.63	0.61	1.27	1.13	44.21
4	<b>Total Income (1+2+3)</b>	<b>26.36</b>	<b>27.82</b>	<b>33.89</b>	<b>54.18</b>	<b>69.67</b>	<b>169.00</b>
5	Expense						
(i)	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	8.60
(ii)	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
(iii)	Changes in Inventories of F G, WIP and Stock in Trade	-0.06	0.36	0.00	0.30	-0.08	-0.38
(iv)	Employee benefits expense	10.81	8.68	8.69	19.49	17.81	40.81
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6	<b>Total expenses (5(i) to 5(viii))</b>	<b>37.49</b>	<b>26.89</b>	<b>28.34</b>	<b>64.38</b>	<b>56.67</b>	<b>121.51</b>
7	<b>Profit before exceptional items and tax (4-6)</b>	<b>-11.13</b>	<b>0.93</b>	<b>5.55</b>	<b>-10.20</b>	<b>13.00</b>	<b>47.49</b>
8	Exceptional items (net)	0.00	0.00	0.00	0.00	0.00	-24.58
9	<b>Profit before tax (7+8)</b>	<b>-11.13</b>	<b>0.93</b>	<b>5.55</b>	<b>-10.20</b>	<b>13.00</b>	<b>22.91</b>
10	Tax expense	-0.50	-0.27	1.54	-0.77	3.61	-15.71
11	<b>Profit for the quarter/year (9-10)</b>	<b>-11.63</b>	<b>0.66</b>	<b>4.01</b>	<b>-10.97</b>	<b>9.39</b>	<b>7.20</b>
12	Other comprehensive income (net of taxes)	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Total comprehensive income for the quarter/year (11+12)</b>	<b>-11.63</b>	<b>0.66</b>	<b>4.01</b>	<b>-10.97</b>	<b>9.39</b>	<b>7.20</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>	<b>5.195</b>
15	Other Equity	0.00	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)	-2.14	0.18	1.07	-1.96	2.50	9.14
(ii)	Basic and diluted after exceptional item and tax (Rs.) (refer note below)	-2.24	0.13	0.77	-2.11	1.81	1.39

## 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 06-11-2024.
- 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](http://www.bseindia.com)) and Company's web site ([www.primaagro.in](http://www.primaagro.in))
- 4.The exceptional and extraordinary item reported for the above period 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 providing preference dividend of Rs. 15 Lakhs per quarter.Basic and diluted EPS are not annualised for the quarter and six months ended results.



For Prima Agro Limited

S.K.Gupta

Chairman & Managing Director

DIN:00248760

Ernakulam

6th November,2024

## PRIMA AGRO LTD

CIN:L15331KL1987PLC004833

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

## Consolidated Statement of Cash Flow.

Sl No	Particulars	Half Year Ended as on	
		30th Sept, 2024	30th Sept, 2023
		Unaudited	Unaudited
(Figures in Million)			
A	Cash Flow from Operating Activities		
	<b>Profit Before Tax as per Statement of Profit and Loss</b>	<b>-10.20</b>	<b>13.00</b>
	Adjustments for:		
	Depreciation and amortisation of Non-current assets	3.60	3.70
	Prior Period income	1.75	
	Finance Costs		
	Interest Income		
	<b>Operating Profit before Working Capital Changes</b>	<b>-4.85</b>	<b>16.70</b>
	Movement in Working Capital:		
	(Increase)/Decrease in Inventory	0.24	-0.08
	(Increase)/Decrease in Trade Receivables	5.56	0.99
	(Increase)/Decrease in Other Current Assets	-1.27	3.21
	Increase/(Decrease) in Trade Payables	-2.57	-1.52
	Increase/(Decrease) in Other Financial Liabilities	3.17	-2.91
	Increase/(Decrease) in Other Current Liabilities	1.33	-6.49
	<b>Cash Generated from Operations</b>	<b>1.61</b>	<b>9.90</b>
	Less: Income Tax Paid (Net of refund)	2.55	3.50
	<b>Net Cash Flow from/(used in) Operating Activity</b>	<b>-0.94</b>	<b>6.40</b>
B	Cash Flow from Investing Activities		
	Interest Received	1.75	0.00
	Proceeds from sale of Property, Plant & Equipment	3.70	0.00
	Payments for Property, Plant & Equipment	-0.50	-0.41
	(Increase)/Decrease in Capital Work-In-Progress	-0.10	-0.02
	(Addition)/Repayment of Advance Given	-10.11	-7.59
	(Increase)/Decrease in Bank Deposit (Long Term)		
	(Addition)/Repayment in Investments	-5.22	-2.50
	<b>Net Cash Flow from/(used in) Investment Activity</b>	<b>-10.48</b>	<b>-10.52</b>
C	Cash Flow from Financing Activities		
	Interest Paid		
	Addition/(Repayment) of Borrowings	4.65	-4.29
	Addition/(Repayment) of Advance Taken	3.50	3.38
	<b>Net Cash Flow from/(used in) Financing Activity</b>	<b>8.15</b>	<b>-0.91</b>
D	Net Increase/(Decrease) in Cash & Cash Equivalents	-3.27	-5.03
E	Opening Balance of Cash & Cash Equivalents	4.52	8.18
F	Closing Balance of Cash & Cash Equivalents	1.25	3.15

## Notes:

- 1 Cash and Cash Equivalents include Cash in Hand, Balance with Banks on Current Accounts and Deposit
- 2 The above cash flow statement has been prepared under the "Indirect Method" as set out in the
- 3 Previous year figures have been rearranged/regrouped wherever necessary
- 4 Opening Balance of Cash & Cash Equivalents is as per previous year audited Balance Sheet



For PRIMA AGRO LIMITED

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

Place : Cochin

Date : 06-11-2024

## PRIMA AGRO LTD

CIN:L15331KL1987PLC004833

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

## Standalone Statement of Cash Flow.

Sl No	Particulars	Half Year Ended as on	
		30th Sept, 2024	30th Sept, 2023
		Unaudited	Unaudited
(Figures in Million)			
A	Cash Flow from Operating Activities		
	<b>Profit Before Tax as per Statement of Profit and Loss</b>	<b>-10.20</b>	<b>13.00</b>
	Adjustments for:		
	Depreciation and amortisation of Non-current assets	3.60	3.70
	Prior Period income	1.75	
	Finance Costs		
	Interest Income		
	<b>Operating Profit before Working Capital Changes</b>	<b>-4.85</b>	<b>16.70</b>
	Movement in Working Capital:		
	(Increase)/Decrease in Inventory	0.24	-0.08
	(Increase)/Decrease in Trade Receivables	5.56	0.99
	(Increase)/Decrease in Other Current Assets	-1.27	3.21
	Increase/(Decrease) in Trade Payables	-2.57	-1.52
	Increase/(Decrease) in Other Financial Liabilities	3.17	-2.91
	Increase/(Decrease) in Other Current Liabilities	1.33	-6.49
	<b>Cash Generated from Operations</b>	<b>1.61</b>	<b>9.90</b>
	Less: Income Tax Paid(Net of refund)	2.55	3.50
	<b>Net Cash Flow from/(used in) Operating Activity</b>	<b>-0.94</b>	<b>6.40</b>
B	Cash Flow from Investing Activities		
	Interest Received	1.75	0.00
	Proceeds from sale of Property, Plant & Equipment	3.70	0.00
	Payments for Property, Plant & Equipment	-0.50	-0.41
	(Increase)/Decrease in Capital Work-In-Progress	-0.10	-0.02
	(Addition)/Repayment of Advance Given	-10.11	-7.59
	(Increase)/Decrease in Bank Deposit(Long Term)		
	(Addition)/Repayment in Investments	-5.22	-2.50
	<b>Net Cash Flow from/(used in) Investment Activity</b>	<b>-10.48</b>	<b>-10.52</b>
C	Cash Flow from Financing Activities		
	Interest Paid		
	Addition/(Repayment) of Borrowings	4.65	-4.29
	Addition/(Repayment) of Advance Taken	3.50	3.38
	<b>Net Cash Flow from/(used in) Financing Activity</b>	<b>8.15</b>	<b>-0.91</b>
D	Net Increase/(Decrease) in Cash & Cash Equivalents	-3.27	-5.03
E	Opening Balance of Cash & Cash Equivalents	4.52	8.18
F	Closing Balance of Cash & Cash Equivalents	1.25	3.15

## Notes:

- 1 Cash and Cash Equivalents include Cash in Hand, Balance with Banks on Current Accounts and Deposit
- 2 The above cash flow statement has been prepared under the "Indirect Method" as set out in the
- 3 Previous year figures have been rearranged/regrouped wherever necessary
- 4 Opening Balance of Cash & Cash Equivalents is as per previous year audited Balance Sheet



For PRIMA AGRO LIMITED

S.K.Gupta

Chairman &amp; Managing Director

DIN:00248760

Place : Cochin

Date : 06-11-2024



**PRIMA AGRO LIMITED**  
CIN :L15331KL1987PLC004833

**STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2024 (Unaudited)**

		(Figures in Millions )			
		STANDALONE		CONSOLIDATED	
	PARTICULARS	Sept,30th, 2024	March 31, 2024	Sept,30th, 2024	March 31, 2024
I.	<b>ASSETS</b>				
(I)	<b>Non-Current Assets</b>				
	(a) Property, Plant and Equipment	39.6	43.40	39.6	43.40
	(b) Capital Work-in-Progress	0	0.00	0	0.00
	(c) Biological Assets other than bearer plants	0.65	0.06	0.65	0.06
	(d) Financial Assets				
	(i) Investments	10.23	10.23	10.23	10.23
	(ii) Others	2.14	1.31	2.14	1.31
	(d)Deferred Tax Assets				
	(e) Other Non-Current Assets	64.52	42.42	64.52	42.42
(II)	<b>Current Assets</b>				
	(a) Inventories	0.82	1.06	0.82	1.06
	(b) Financial Assets				
	(i) Investments	125.57	153.07	125.57	153.07
	(ii) Trade Receivables	2.98	2.59	2.98	2.59
	(iii) Cash and Cash Equivalents	0.11	1.81	0.11	1.81
	(iv) Bank Balance other than (iii) above	1.14	2.70	1.14	2.70
	(c) Current Tax Assets (Net)	4.47	4.13	4.47	4.13
	(d) Other Current Assets	3.68	2.41	3.68	2.41
	<b>Total Assets</b>	<b>255.91</b>	<b>265.19</b>	<b>255.91</b>	<b>265.19</b>
II.	<b>EQUITY AND LIABILITY</b>				
	<b>Equity</b>				
	(a) Equity Share Capital	51.95	51.95	51.95	51.95
	(b) Other Equity	98.71	110.21	98.71	110.21
	<b>Liabilities</b>				
(I)	<b>Non-Current Liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings	60.83	63.87	60.83	63.87
	(b) Provisions	14.6	13.55	14.6	13.55
	(c) Deferred Tax Liabilities	12.67	12.67	12.67	12.67
	(d) Other Non-Current Liabilities				
(II)	<b>Current Liabilities</b>				
	(a) Financial Liabilities				
	(i) Trade Payables	9.14	7.44	9.14	7.44
	(ii) Other Financial Liabilities	4.53	3.35	4.53	3.35
	(b) Other Current Liabilities	3.48	2.15	3.48	2.15
	(c) Current tax liabilities (Net)				
	<b>Total Equity and Liabilities</b>	<b>255.91</b>	<b>265.19</b>	<b>255.91</b>	<b>265.19</b>

For Prima Agro Limited



Ernakulam  
06-11-2024

S.K.GURTA  
Chairman & Managing Director



# GRAND MARK & Associates

CHARTERED ACCOUNTANTS

VI<sup>th</sup> Level, Amrita Trade Towers,  
Pallimukku, S. A. Road, Kochi - 682 016

Phone No: 0484 - 2354694, 2373610

Email: [gmakochi@grandmarkca.com](mailto:gmakochi@grandmarkca.com)

[vkande@gmail.com](mailto:vkande@gmail.com)

**Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

**The Board of Directors  
M/s. Prima Agro Limited  
Kochi**

We have reviewed the accompanying statement of unaudited standalone financial results of **Prima Agro Limited** for the quarter ended 30<sup>th</sup> September 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on this consolidated financial statement based on our review.

We conducted our review of the statement in accordance with the standard on review engagement (SRE) 2410 "Review of interim financial information performed by the Independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquires of company personnel and analytical procedure applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian accounting standards specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing obligation and disclosure requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN: 24228064BJZYOA7644

For GRAND MARK & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 011317 N



**CA. BIBIN SAJAN, FCA  
PARTNER**

**Membership No: 228064**

**Place: Cochin**

**Date: 06/11/2024**

H.O. : 215, II-Floor, Neo Corporate Plaza, Kanchpada, Ramchandra Lane Extension, Malad (West), Mumbai - 400064

Corp. Office : 118, L.G.F. Navjivan Vihar, Opp Geetanjali Enclave, Malviya Nagar, New Delhi-110017

Tel.: 022-28440807, 011-42705151, 9811085147 | Email : [info@grandmarkca.com](mailto:info@grandmarkca.com)

[www.grandmarkca.com](http://www.grandmarkca.com)

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**Limited Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

**The Board of Directors  
M/s. Prima Agro Limited  
Kochi**

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Prima Agro Limited** for the quarter ended 30<sup>th</sup> September 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on this standalone financial statement based on our review.

We conducted our review of the statement in accordance with the standard on review engagement (SRE) 2410 "Review of interim financial information performed by the Independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquires of company personnel and analytical procedure applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian accounting standards specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing obligation and disclosure requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**UDIN: 24228064BJZYOB8324**  
For **GRAND MARK & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FRN: 011317N**



**CA. BIBIN SAJJAN, FCA  
PARTNER**

**Membership No: 228064**

**Place: Cochin  
Date: 06/11/2024**



**Ref: PAL/SEC/2024-25/52**

06<sup>th</sup> November, 2024

To  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai-400 001

**Stock Code: BSE: 519262**  
**ISIN: INE297D01018**

Dear Sir/Madam,

**Sub: Disclosure of Related Party Transactions for the half year ended 30<sup>th</sup> September 2024, under Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

In compliance with Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby submit the disclosure of Related Party Transactions for the half-year period ended 30th September 2024, in accordance with the applicable accounting standards.

Kindly take the same on record.

Thanking you,

Yours faithfully,  
**For Prima Agro Limited**

**V. R. Sadasivan Pillai**  
**Company Secretary and Compliance Officer**

**Encl A.a**

## Related party transactions

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance
	<input type="button" value="Add"/>	<input type="button" value="Delete"/>										
1	PRIMA AGRO LIMITED	AABCP6643C	S.K.Gupta Chairman& Managing Director	AAKPG5620N	Promoter/CMD	Remuneration		23.85	Approved	23.85	0.00	0.00
2	PRIMA AGRO LIMITED	AABCP6643C	Swati Gupta	AHIPG2509D	Promoter/CFO	Remuneration		19.08	Approved	19.08	0.00	0.00
3	PRIMA AGRO LIMITED	AABCP6643C	V.R. Sadasivan Pillai	AKFPS4298F	KMP/CS	Remuneration		8.44	Approved	8.44	0.00	0.00
4	PRIMA AGRO LIMITED	AABCP6643C	Prima Alloys (P) Ltd	AAACP5398M	Group Company	Advance		0.00	Approved	0.00	0.28	0.28
5	PRIMA AGRO LIMITED	AABCP6643C	Ayyappa Roller Flour Mills Ltd	AACCA6840M	Group Company	Advance		0.00	Approved	0.00	390.76	390.76
6	PRIMA AGRO LIMITED	AABCP6643C	Ayyappa Roller Flour Mills Ltd	AACCA6840M	Group Company	Any other transaction	Lease Rent Received	0.00	Approved	0.00	0.00	0.00
7	PRIMA AGRO LIMITED	AABCP6643C	Ayyappa Roller Flour Mills Ltd	AACCA6840M	Group Company	Any other transaction	Weigh Bridge Expenses	0.00	Approved	0.00	0.00	0.00
8	PRIMA AGRO LIMITED	AABCP6643C	Ayyappa Roller Flour Mills Ltd	AACCA6840M	Group Company	Any other transaction	Equity Investment	0.00	Approved	0.00	0.10	0.10
9	PRIMA AGRO LIMITED	AABCP6643C	Prima Industries Ltd	AAABCP6642D	Group Company	Advance		0.00	Approved	0.00	6.12	6.12
10	PRIMA AGRO LIMITED	AABCP6643C	Prima Industries Ltd	AAABCP6642D	Group Company	Any other transaction	Advances Received	7.00	Approved	7.00	0.00	7.00
11	PRIMA AGRO LIMITED	AABCP6643C	Prima Industries Ltd	AAABCP6642D	Group Company	Any other transaction	Advances Given	7.17	Approved	7.17	0.00	7.17
12	PRIMA AGRO LIMITED	AABCP6643C	Prima Industries Ltd	AAABCP6642D	Group Company	Any other transaction	Equity Investment	0.00	Approved	0.00	101.95	101.95
13	PRIMA AGRO LIMITED	AABCP6643C	Prima Beverage (P) Ltd	AAABCP3929P	Group Company	Advance		46.23	Approved	46.23	0.00	46.23
Total value of transaction during the reporting period										111.77		