

# PRIMA AGRO LIMITED



22<sup>nd</sup> November, 2021

Stock Code: BSE: 519262  
ISIN: INE297D01018

CORPORATE & REGD. OFFICE  
Industrial Development Area  
Muppathadam P. O., Edayar, Cochin - 683 110  
Kerala State, India  
Tel: 91-484-2551533, (4 Lines)  
CIN: L15331KL1987PLC004833  
E-mail: primagroupcompanies@gmail.com  
primaedayar@gmail.com  
www.primaagro.in

To

BSE Limited  
Corporate Relationship Department,  
2nd Floor, New Trading Wing,  
Rotunda Building, PJ Towers,  
Dalal Street, Mumbai - 400001

Dear Sir,

Subject: Revised Limited Review Report with consolidated and standalones result for the quarter and half year ended 30<sup>th</sup> September 2021.

Ref: Email dated 19<sup>th</sup> November 2021 received from BSE Limited.

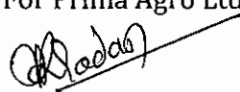
With reference to the e-mail cited above we are submitting herewith the revised Financial Result, both Standalone and Consolidated for the half year ended 30<sup>th</sup> September 2021.

Kindly take the same on record and we request you to excuse the inadvertent mistake for not submitting the consolidated Result.

You are requested to take the above on your records.

Thanking you,

Yours faithfully,  
For Prima Agro Ltd

  
V.R. Sadasivan Pillai  
Company Secretary & Compliance Officer



**PRIMA AGRO LTD**

CIN:L15331KL1987PLC004833

Registered Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin-683 110  
Unaudited Stand alone Financial Results for the Quarter ended on 30th SEPTEMBER, 2021 prepared in compliance with the Indian Accounting Standards (Ind-AS)

SL No.	Type	Figures In Millions					
		Quarter Ended		Figure for 6 months ended on		Year Ended	
		30th September, 2021	30th, June, 2021	30th September, 2020	30th September, 2021	31st March, 2021	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
Months	3	3	3	6	6	12	
1	Revenue from operation	45.27	40.98	41.96	86.25	76.25	156.68
2	Investment Income	0.00	0.00	0.00	0.00	0.00	0.00
3	Other Income	0.82	0.80	0.60	1.62	2.53	18.06
4	<b>Total Income (1+2+3)</b>	<b>46.09</b>	<b>41.78</b>	<b>42.56</b>	<b>87.87</b>	<b>78.78</b>	<b>174.74</b>
5	Expense						
(i)	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	7.40
(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	-0.17	0.08	-0.09	-0.09	-0.150	0.01
(iv)	Employee benefits expense	9.25	8.27	10.66	17.52	18.96	36.45
(v)	Cost of Power & Fuel	8.37	8.09	7.59	16.46	14.46	27.51
(vi)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.47
(vii)	Depreciation and amortisation expense	1.65	1.65	2.25	3.30	4.50	6.23
(viii)	Administration and other expenses	15.46	9.48	10.61	24.94	18.55	41.94
6	<b>Total expenses (5(i) to 5(viii))</b>	<b>34.56</b>	<b>27.57</b>	<b>31.02</b>	<b>62.13</b>	<b>56.32</b>	<b>120.01</b>
7	<b>Profit before exceptional items and tax (4-6)</b>	<b>11.53</b>	<b>14.21</b>	<b>11.54</b>	<b>25.74</b>	<b>22.46</b>	<b>54.73</b>
8	Exceptional items (net)	0.00	0.00	0.00	0.00	0.00	0.20
9	<b>Profit before tax (7+8)</b>	<b>11.53</b>	<b>14.21</b>	<b>11.54</b>	<b>25.74</b>	<b>22.46</b>	<b>54.93</b>
10	Tax expense	3.30	4.20	3.25	7.50	6.31	16.39
11	<b>Profit for the quarter/half year/year (9-10)</b>	<b>8.23</b>	<b>10.01</b>	<b>8.29</b>	<b>18.24</b>	<b>16.15</b>	<b>38.54</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>8.23</b>	<b>10.01</b>	<b>8.29</b>	<b>18.24</b>	<b>16.15</b>	<b>38.54</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 & Tax (Rs.) (refer note below)	2.22	2.74	2.22	4.95	4.32	10.54
(ii)	Basic and diluted after exceptional item & Tax (Rs.) (refer note below)	1.58	1.93	1.60	3.51	3.11	7.42

**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 12-11-2021



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.primaagro.in)

4.The exceptional and extraordinary item to report 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 nine months ended results.

For Prima Agro Ltd



A handwritten signature in black ink, appearing to be "S.K. Gupta".

S.K.Gupta  
Chairman & Managing Director

Ernakulam  
12-Nov-2021

## 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	
		September 30, 2021	September 30, 2020
		Unaudited	Unaudited
A	<b>Cash Flow from Operating Activities</b>		
	Profit Before Tax as per Statement of Profit and Loss	25.74	22.46
	Adjustments for:		
	Depreciation and amortisation of Non-current assets	3.30	4.50
	Prior Period income	0.00	0.00
	Finance Costs	0.00	0.00
	Interest Income	0.00	0.00
	<b>Operating Profit before Working Capital Changes</b>	<b>29.04</b>	<b>26.96</b>
	<b>Movement in Working Capital:</b>		
	(Increase)/Decrease in Inventory	-0.09	-0.09
	(Increase)/Decrease in Trade Receivables	0.22	0.60
	(Increase)/Decrease in Other Current Assets	-5.31	-23.34
	Increase/(Decrease) in Trade Payables	-5.20	2.22
	Increase/(Decrease) in Other Financial Liabilities	2.50	0.33
	Increase/(Decrease) in Other Current Liabilities	6.90	-1.68
	Cash Generated from Operations	<b>28.06</b>	<b>5.00</b>
	Less: Income Tax Paid(Net of refund)	3.50	6.31
	<b>Net Cash Flow from/(used in) Operating Activity</b>	<b>24.56</b>	<b>-1.31</b>
B	<b>Cash Flow from Investing Activities</b>		
	Interest Received		
	Proceeds from sale of Property, Plant & Equipment	0.23	0.00
	Payments for Property, Plant & Equipment	-9.36	-6.48
	(Increase)/Decrease in Capital Work-In-Progress	-1.43	0.00
	(Addition)/Repayment of Advance Given	3.40	0.00
	(Increase)/Decrease in Bank Deposit(Long Term)		0.00
	(Addition)/Repayment in Investments	-1.96	0.00
	<b>Net Cash Flow from/(used in) Investment Activity</b>	<b>-9.12</b>	<b>-6.48</b>
C	<b>Cash Flow from Financing Activities</b>		
	Interest Paid	-0.65	0.00
	Addition/(Repayment) of Borrowings	-2.41	1.19
	Addition/(Repayment) of Advance Taken	-15.78	1.77
	<b>Net Cash Flow from/(used in) Financing Activity</b>	<b>-18.84</b>	<b>2.96</b>
D	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>-3.40</b>	<b>-4.83</b>
E	<b>Opening Balance of Cash &amp; Cash Equivalents</b>	<b>7.93</b>	<b>8.09</b>
F	<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>4.53</b>	<b>3.26</b>

## Notes:

- 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
- 3 Previous year figures have been rearranged/regrouped wherever necessary
- 4 Opening Balance of Cash & Cash Equivalents is as on 31-3-2021



For PRIMA AGRO LIMITED

*[Signature]*  
S K GUPTA  
Chairman & Managing Director

Place : Cochin  
Date : 12.11.2021

## PRIMA AGRO LTD

CIN:L15331KL1987PLC004833

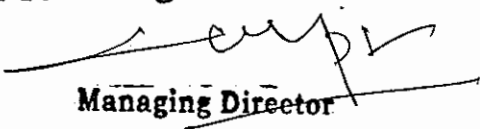
Registered Office: Door No. V-679/C, Industrial Development  
Area, Muppathadam, Edayar, Cochin-683 110

## STANDALONE STATEMENT OF ASSETS &amp; LIABILITIES

Half Year Ended as on

Sl No	Particulars	As on 30-9-2021	As on 31-3-2021
		Unaudited	Audited
<b>I.</b>	<b>ASSETS</b>		
(I)	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	42.86	39.66
	(b) Biological Assets other than bearer plants	0.04	0.05
	(c) Financial Assets		
	(i) Investments	10.22	10.22
	(ii) Others	2.84	1.41
	(d) Deferred Tax Asset		
	(e) Other Non-Current Assets	58.58	38.58
(II)	<b>Current Assets</b>		
	(a) Inventories	0.96	0.87
	(b) Financial Assets		
	(i) Investments	104.75	102.79
	(ii) Trade Receivables	3.70	4.07
	(iii) Cash and Cash Equivalents	0.49	5.62
	(iv) Bank Balance other than (iii) above	4.04	2.31
	(c) Current Tax Assets (Net)		0
	(d) Other Current Assets	6.47	2.59
	<b>Total Assets</b>	<b>234.95</b>	<b>208.17</b>
<b>II.</b>	<b>EQUITY AND LIABILITY</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	51.95	51.95
	(b) Other Equity	76.97	58.73
	<b>Liabilities</b>		
(I)	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	62.35	64.76
	(b) Provisions	18.82	11.32
	(c) Deferred Tax Liabilities	2.14	2.14
	(d) Other Non-Current Liabilities		0.6
(II)	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables	8.41	13.76
	(ii) Other Financial Liabilities	5.21	2.71
	(b) Other Current Liabilities	8.52	1.62
	(c) Current tax liabilities (Net)	0.58	0.58
	<b>Total Equity and Liabilities</b>	<b>234.95</b>	<b>208.17</b>

For Prima Agro Limited


  
Managing Director



**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> Sep 2021 and year to date from 1st April, 2021 to 30<sup>th</sup> Sep 2021 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 standalone 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.



For, VBV & Associates  
Chartered Accountants  
FRN: 013524S

*Vipin M*  
CA VIPIN M  
PARTNER  
Membership No. : 215126

Place : Cochin  
Date : 12-11-2021  
UDIN : 21215126AAAEO1972

## PRIMA AGRO LTD

CIN:L15331KL1987PLC004833

Registered Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin-683 110  
 Unaudited Consolidated Financial Results for the Quarter ended on 30th September, 2021 prepared in compliance with the Indian Accounting Standards (Ind-AS)

Security Code- 519262		Figures In Millions					
		CONSOLIDATED					
Particulars	Quarter Ended			Figure for 6 months ended on	Figure for 6 months ended on	Year Ended	
	30th September, 2021	30th, June, 2021	30th September, 2020	30th September, 2021	30th September, 2020	31st March, 2021	
SL No.	Type	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Months	3	3	3	6	6	12
1	Revenue from operation	45.27	40.98	41.96	86.25	76.25	156.68
2	Investment Income	0.00	0.00	0.00	0.00	0.00	0.00
3	Other Income	0.82	0.80	0.60	1.62	2.53	18.06
4	<b>Total Income (1+2+3)</b>	<b>46.09</b>	<b>41.78</b>	<b>42.56</b>	<b>87.87</b>	<b>78.78</b>	<b>174.74</b>
5	Expense						
(i)	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	7.40
(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	-0.17	0.08	-0.09	-0.09	-0.150	0.01
(iv)	Employee benefits expense	9.25	8.27	10.66	17.52	18.96	36.45
(v)	Cost of Power & Fuel	8.37	8.09	7.59	16.46	14.46	27.51
(vi)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.47
(vii)	Depreciation and amortisation expense	1.65	1.65	2.25	3.30	4.50	6.23
(viii)	Administration and other expenses	15.46	9.48	10.61	24.94	18.55	41.94
6	<b>Total expenses (5(i) to 5(viii))</b>	<b>34.56</b>	<b>27.57</b>	<b>31.02</b>	<b>62.13</b>	<b>56.32</b>	<b>120.01</b>
7	<b>Profit before exceptional items and tax (4-6)</b>	<b>11.53</b>	<b>14.21</b>	<b>11.54</b>	<b>25.74</b>	<b>22.46</b>	<b>54.73</b>
8	Exceptional items (net)	0.00	0.00	0.00	0.00	0.00	0.20
9	<b>Profit before tax (7+8)</b>	<b>11.53</b>	<b>14.21</b>	<b>11.54</b>	<b>25.74</b>	<b>22.46</b>	<b>54.93</b>
10	Tax expense	3.30	4.20	3.25	7.50	6.31	16.39
11	<b>Profit for the quarter/half year/year (9-10)</b>	<b>8.23</b>	<b>10.01</b>	<b>8.29</b>	<b>18.24</b>	<b>16.15</b>	<b>38.54</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>8.23</b>	<b>10.01</b>	<b>8.29</b>	<b>18.24</b>	<b>16.15</b>	<b>38.54</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 & Tax (Rs.) (refer note below)	2.22	2.74	2.22	4.95	4.32	10.54
(ii)	Basic and diluted after exceptional item & Tax (Rs.) (refer note below)	1.58	1.93	1.60	3.51	3.11	7.42

**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 12-11-2021



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 to report 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 nine months ended results.

Ernakulam  
12-Nov-2021



For Prima Agro Ltd

  
S.K.Gupta  
Chairman & Managing Director



## PRIMA AGRO LTD

CIN:L15331KL1987PLC004833

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

## Consolidated Statement of Cash Flow.

Sl No	Particulars	Half Year Ended as on	
		September 30, 2021	September 30, 2020
		Unaudited	Unaudited
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Profit Before Tax as per Statement of Profit and Loss	25.74	22.46
	Adjustments for:		
	Depreciation and amortisation of Non-current assets	3.30	4.50
	Prior Period income	0.00	0.00
	Finance Costs	0.00	0.00
	Interest Income	0.00	0.00
	<b>Operating Profit before Working Capital Changes</b>	<b>29.04</b>	<b>26.96</b>
	<b>Movement in Working Capital:</b>		
	(Increase)/Decrease in Inventory	-0.09	-0.09
	(Increase)/Decrease in Trade Receivables	0.22	0.60
	(Increase)/Decrease in Other Current Assets	-5.31	-23.34
	Increase/(Decrease) in Trade Payables	-5.20	2.22
	Increase/(Decrease) in Other Financial Liabilities	2.50	0.33
	Increase/(Decrease) in Other Current Liabilities	6.90	-1.68
	Cash Generated from Operations	<b>28.06</b>	<b>5.00</b>
	Less: Income Tax Paid(Net of refund)	3.50	6.31
	<b>Net Cash Flow from/(used in) Operating Activity</b>	<b>24.56</b>	<b>-1.31</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
	Interest Received		
	Proceeds from sale of Property, Plant & Equipment	0.23	0.00
	Payments for Property, Plant & Equipment	-9.36	-6.48
	(Increase)/Decrease in Capital Work-In-Progress	-1.43	0.00
	(Addition)/Repayment of Advance Given	3.40	0.00
	(Increase)/Decrease in Bank Deposit(Long Term)		0.00
	(Addition)/Repayment in Investments	-1.96	0.00
	<b>Net Cash Flow from/(used in) Investment Activity</b>	<b>-9.12</b>	<b>-6.48</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Interest Paid	-0.65	0.00
	Addition/(Repayment) of Borrowings	-2.41	1.19
	Addition/(Repayment) of Advance Taken	-15.78	1.77
	<b>Net Cash Flow from/(used in) Financing Activity</b>	<b>-18.84</b>	<b>2.96</b>
<b>D</b>	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>-3.40</b>	<b>-4.83</b>
<b>E</b>	<b>Opening Balance of Cash &amp; Cash Equivalents</b>	<b>7.93</b>	<b>8.09</b>
<b>F</b>	<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>4.53</b>	<b>3.26</b>

## Notes:

- 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
- 3 Previous year figures have been rearranged/regrouped wherever necessary
- 4 Opening Balance of Cash & Cash Equivalents is as on 31-3-2021



For PRIMA AGRO LIMITED

*[Signature]*  
S K GUPTA  
Chairman & Managing Director

Place : Cochin  
Date : 12.11.2021

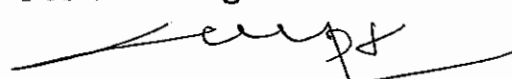
## PRIMA AGRO LTD

CIN:L15331KL1987PLC004833

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

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES		Half Year Ended as on	
SI No	Particulars	As on 30-9-2021	As on 31-3-2021
		Unaudited	Audited
I.	<b>ASSETS</b>		
(I)	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	42.86	39.66
	(b) Biological Assets other than bearer plants	0.04	0.05
	(c) Financial Assets		
	(i) Investments	10.22	10.22
	(ii) Others	2.84	1.41
	(d) Deferred Tax Asset		
	(e) Other Non-Current Assets	58.58	38.58
(II)	<b>Current Assets</b>		
	(a) Inventories	0.96	0.87
	(b) Financial Assets		
	(i) Investments	104.75	102.79
	(ii) Trade Receivables	3.70	4.07
	(iii) Cash and Cash Equivalents	0.49	5.62
	(iv) Bank Balance other than (iii) above	4.04	2.31
	(c) Current Tax Assets (Net)		0
	(d) Other Current Assets	6.47	2.59
	<b>Total Assets</b>	<b>234.95</b>	<b>208.17</b>
II.	<b>EQUITY AND LIABILITY</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	51.95	51.95
	(b) Other Equity	76.97	58.73
	<b>Liabilities</b>		
(I)	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	62.35	64.76
	(b) Provisions	18.82	11.32
	(c) Deferred Tax Liabilities	2.14	2.14
	(d) Other Non-Current Liabilities		0.6
(II)	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables	8.41	13.76
	(ii) Other Financial Liabilities	5.21	2.71
	(b) Other Current Liabilities	8.52	1.62
	(c) Current tax liabilities (Net)	0.58	0.58
	<b>Total Equity and Liabilities</b>	<b>234.95</b>	<b>208.17</b>

For Prima Agro Limited


  
Managing Director



**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.**

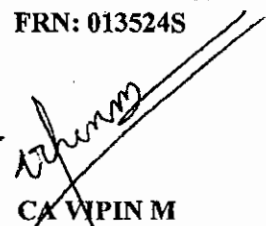
We have reviewed the accompanying statement of unaudited consolidated financial results of **Prima Agro Limited** for the quarter ended 30<sup>th</sup> September 2021 and year to date from 1st April, 2021 to 30<sup>th</sup> September 2021 attached herewith, being submitted by the Company pursuant to 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 inquiries 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.

For, VBV & Associates  
Chartered Accountants  
FRN: 013524S



  
CA VPIN M  
PARTNER  
Membership No. : 215126

Place : Cochin-24  
Date : 12-11-2021  
UDIN : 21215126AAAEP9853