

PRIMA AGRO LTD	
Registered Office : Door No. V-679/C, Industrial Development Area, Muppahadham, Edayar, Cochin-683110	
ANNEXURE - I	
PART-1 Standalone(Detailed)Audited Financial Results for the YEAR ended 31-03-2018	
Company Name	PRIMA AGRO LTD
Security Code :	519262
Type	Audited
Date Begin	1/4/2017
Date End	31/03/2018
Description	Amount (Rs. million)
1 Revenue from Operation	927.19
11 Other Income	2.88
111 Total Revenue (I+II)	930.07
10 Expenses :	
Cost of Materials Consumed	796.06
Purchase of Stock-in-Trade	
Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	(0.80)
Employee Benefit Expenses	21.16
Finance Costs	0.67
Depreciation & Amortization Expenses	6.92
Other Expenses	65.41
Total Expenses-IV	889.42
V Profit/ (Loss) before Exceptional Items & Tax (III- IV)	40.65
VI Add: Exceptional Items	0.30
VII Profit/(Loss) before Tax (V-VI)	40.95
VIII Tax Expense :	
(1) Current Tax	12.00
(2) Short/Excess Provision of Tax	(1.06)
(3) Deferred Tax	(0.62)
IX Profit/(Loss) for the Period from continuing operations(VII-VIII)	30.63
X Profit/(Loss) from discontinued operations	0.00
XI Tax Expense of discontinued operations	0.00
XII Profit/(Loss) from discontinued operations(after Tax)(X-XI)	0.00
XIII Profit/(Loss) for the Period (IX+XII)	30.63
Other Comprehensive Income-A (Items that will not be reclassified to profit or loss (E) Income Tax relating to items that will not be reclassified to profit or loss (F) Items that will be reclassified to profit or loss (G) Income Tax relating to items that will be reclassified to profit or loss	
XIV Total Comprehensive Income for the period(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Incomefor the period)	30.63
XV Earning per equity share(for continuing operation):	
(1) Basic	4.74
(2) Diluted	4.74
XVI Earning per equity share(for discontinued operation):	
(1) Basic	0
(2) Diluted	0
XVII Earning per equity share(for discontinued & continuing operation):	
(1) Basic	4.74
(2) Diluted	4.74
Note :	
(i) The above results were taken on record by the Board at their meeting held on 30-5-2018	
(ii) During the Period company has not received any complaints from investors.	
There are no unresolved complaints at the opening or closing of the Period.	
(iii) Company had changed its nature of operation from job work to Direct purchase, manufacture and sales thus instead of operating Income w.e 1st July 2017 and therefore for the period from 1-7-2017 to 30-11-2017 Direct purchase and sales was accounted. Again from 1-12-2017 old system was reinstated.	
(iv) EPS is calculated after providing preference dividend of Rs 6.00 Million(600 Lakhs *10%)	
For Prima Agro Ltd	
Place- Kochi	S. K GUPTA
Date 30-5-2018	CHAIRMAN& MANAGING DIRECTOR

PRIMA AGRO LTD	
Registered Office : Door No. V-679/C, Industrial Development Area, Muppahadham, Edayar, Cochin-683110	
ANNEXURE - I	
PART-1 Standalone(Detailed)Audited Financial Results for the Quarter ended 31-03-2018	
Company Name	PRIMA AGRO LTD
Security Code :	519262
Type	Audited
Date Begin	1/1/2018
Date End	31/03/2018
Description	Amount (Rs. million)
1 Revenue from Operation	36.46
11 Other Income	1.87
111 Total Revenue (I+II)	38.33
10 Expenses :	
Cost of Materials Consumed	3.51
Purchase of Stock-in-Trade	0.00
Change in Inventories of Finished Goods, Work in Progress and Stock in	
Employee Benefit Expenses	1.20
Finance Costs	0.67
Depreciation & Amortization Expenses	0.92
Other Expenses	27.53
Total Expenses-IV	33.75
V Profit/ (Loss) before Exceptional Items & Tax (III- IV)	4.60
VI Add: Exceptional Items	-3.15
VII Profit/(Loss) before Tax (V-VI)	1.45
VIII Tax Expense :	
(1) Current Tax	-2.51
(2) Deferred Tax	0.62
(3) Short/Excess Provision of Tax	1.06
IX Profit/(Loss) for the Period from continuing operations(VII-VIII)	0.62
X Profit/(Loss) from discontinued operations	0.00
XI Tax Expense of discontinued operations	0.00
XII Profit/(Loss) from discontinued operations(after Tax)(X-XI)	0.00
XIII Profit/(Loss) for the Period (IX+XII)	0.62
XIV Other Comprehensive Income-A (Items that will not be reclassified to	
XV Total Comprehensive Income for the period(XIII+XIV) (Comprising Profit (Los	0.62
XVI Equity Capital (in its 10 shares)	5.195
XVII Earning per equity share(for continuing operation):	
(1) Basic	0.12
(2) Diluted	0.12
XVIII Earning per equity share(for discontinued operation):	
(1) Basic	0.00
(2) Diluted	0.00
XIX Earning per equity share(for discontinued & continuing operation):	
(1) Basic	0.12
(2) Diluted	0.12
Note :	
(i) The above is an extract of the detailed format of financial result for the half year and quarter ended 31st	
(ii) The above results were taken on record by the Board at their meeting held on 30-5-2018	
(iii) Provision for taxes includes provision for deferred Tax.	
(iv) During the Period company has not received any complaints from investors. There are no unresolved	
(v) Previous year's figures have been regrouped/rearranged wherever necessary.	
(vi) Company had changed its nature of operation from job work to Direct purchase, manufacture and was therefore shown as Direct Sales Figure up to 30-11-2017. From 1-12-2017 the old system of	
Place- Kochi	S. K GUPTA
Date 30-5-2018	CHAIRMAN& MANAGING DIRECTOR

PRIMA AGRO LIMITED	
This is forming part of Quarterly Results of Prima Agro Ltd as required by the SEBI Circular No CIR/CFD/FAC/62/2016 DT JULY 05 2016	
Reconciliation on Stand alone Financial Results as on 31st March, 2018	
Particulars	Period
Profit after tax as reported under previous GAAP	
Adjustments on account of	
1 Reversal of Depreciation on leasehold land being operating lease	
2 Recognition of amortisation of leasehold land being operating lease, in other expense	
3 Measurement of financial assets and liabilities at amortised cost	
4 Reversal of amortisation of Goodwill	
5 Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	
6 Recognition of foreign exchange fluctuation as MTM of forward contracts	
7 Reversal of Revenue on compliance with Ind AS	
8 Reversal of Cost of Services on compliance with Ind AS	
9 Deferred tax impact on above Ind As adjustments	
Profit after Tax as reported under Ind AS	
Place- Kochi	S. K GUPTA
Date 30-05-2018	CHAIRMAN& MANAGING DIRECTOR

PRIMA AGRO LTD						
Registered Office : Door No. V-679/C, Industrial Development Area, Muppahadham, Edayar, Cochin 683110						
Standalone/ Financial Results for the Quarter ended 31-03-2018						
Company Name	PRIMA AGRO LIMITED					
Security Code :	519262					
Type	Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Audited
Period Ending	31-Mar-18	31-Dec-17	30-Sep-17	30-Jun-17	31-Mar-17	31-Mar-17
No. of Months	3	3	3	3	3	12
Description	Amount (Rs. million)					
Net Sales / Interest Earned / Operating Income	0.00	347.27	509.71	33.75	31.57	118.65
Other Income	0.00	0.54	0.46	0.46	1.2	2.18
Interest	(0.67)	0.00	0.00	0.00	(0.74)	(0.74)
Profit before Tax	0.00	10.67	14.95	13.89	4.22	23.46
Tax	(0.83)	(3.46)	(5.19)	(0.84)	(0.84)	(6.80)
Net Profit	0.62	7.21	9.76	13.05	3.38	16.66
Equity Capital	5.195	5.195	5.195	5.195	5.195	5.195
Net Profit Margin	0.12	1.39	1.88	2.51	0.65	2.05
Note :						
(i) The above results were taken on record by the Board at their meeting held on 30-05-2018						
(ii) Provision for taxes includes provision for deferred Tax.						
(iii) During the Period company has not received any complaints from investors. There are no unresolved complaints at the opening or closing of the Period.						
(iv) Previous year's figures have been regrouped/rearranged wherever necessary.						
(v) Company had changed its nature of operation from job work to Direct purchase, manufacture and sales thus instead of other operating income w.e 1st July 2017 and therefore Direct Sales Figure is shown up to 30-9-2017. From 1-12-2017 again reinstated the old system of job work and started paying GST @10%						
Place- Kochi	S. K GUPTA					
Date - 30-05-2018	CHAIRMAN& MANAGING DIRECTOR					

PRIMA AGRO LIMITED			
Regd.Off: Door No.V/679-C, IDA, Muppahadham, Edayar, Cochin-683110			
ANNEXURE VIII TO CALLUSE 41			
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2018			
Particulars	As at 31st	As at 31st	
	(Amt. in Million)		
ASSETS			
1 Non-Current Assets			
(a) Property, Plant and Equipment	37.49	42.91	
(b) Capital Work-in-Progress	3.68		
(c) Biological Assets other than bearer plants	0.05	0.05	
(d) Financial Assets			
(i) Investments	52.06	36.63	
(ii) Others	0.99	0.92	
(e) Other Non-Current Assets	38.05	21.97	
2 Current Assets			
(a) Inventories	0.90	0.10	
(b) Financial Assets			
(i) Trade Receivables	3.25	2.53	
(ii) Cash and Cash Equivalents	7.20	4.57	
(c) Other Current Assets	1.07	1.98	
Total Assets	144.74	111.66	
EQUITY AND LIABILITY			
Equity			
(a) Equity Share Capital	51.95	51.95	
(b) Other Equity	-11.93	-42.56	
Liabilities			
1 Non-Current Liabilities			
(a) Financial Liabilities	0.00	0.00	
(i) Borrowings	63.83	65.16	
(b) Provisions	8.44	8.35	
(c) Deferred Tax Liabilities	0.34	0.96	
(d) Other Non-Current Liabilities	2.02	2.02	
2 Current Liabilities			
(a) Financial Liabilities	0.00	0.00	
(i) Trade Payables	23.76	21.98	
(ii) Other Financial Liabilities	3.07	2.74	
(b) Other Current Liabilities	0.34	0.79	
(c) Current Tax Liabilities (Net)	2.92	0.27	
Total Equity and Liabilities	144.74	111.66	