

PRIMA AGRO LIMITED
(CIN: L15331KL1987PLC004833)

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2024

(Rs. in Thousands)

	Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
	ASSETS			
(1)	Non-Current Assets			
	(a) Property, Plant and Equipment	1	43,398.04	46,188.88
	(b) Capital Work in Progress	1	-	1,848.81
	(c) Biological Assets other than bearer plants	1	55.80	65.65
	(d) Financial Assets			
	(i) Investments	2	10,224.56	10,224.56
	(ii) Others	3	1,313.94	1,528.52
	(e) Deferred Tax Asset		-	-
	(f) Other Non-Current Assets	4	42,422.81	45,648.08
(2)	Current Assets			
	(a) Inventories	5	1,056.70	677.64
	(b) Financial Assets			
	(i) Investments	2	1,53,072.48	1,31,840.26
	(ii) Trade Receivables	6	2,590.82	3,533.73
	(iii) Cash and Cash Equivalents	7	1,816.81	5,634.84
	(iv) Bank Balance other than (iii) above	7	2,699.28	2,553.60
	(c) Current Tax Assets (Net)		4,132.03	4,057.08
	(d) Other Current Assets	8	2,412.64	2,782.69
	Total Assets		2,65,195.91	2,56,584.34
	EQUITY AND LIABILITY			
	Equity			
	(a) Equity Share Capital	9	51,949.00	51,949.00
	(b) Other Equity	10	1,10,209.48	1,03,013.60
	Liabilities			
(1)	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	11	63,868.01	65,511.10
	(b) Provisions	12	13,552.51	13,855.52
	(c) Deferred Tax Liabilities		12,670.50	4,766.09
(2)	Current Liabilities			
	(a) Financial Liabilities			
	(i) Trade Payables	13	7,443.60	12,283.74
	(ii) Other Financial Liabilities	14	3,348.98	3,095.85
	(b) Other Current Liabilities	15	2,153.83	2,109.44
	Total Equity and Liabilities		2,65,195.91	2,56,584.34

The accompanying significant accounting policies and notes form an integral part of the standalone financial statements

For PRIMA AGRO LIMITED

As per our report of even date attached

For G R A N D M A R K & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 011317N



S K GUPTA
Chairman & M.D
DIN:00248760

SWATI GUPTA
Deputy Managing Director
DIN:00249036


CS SADASIVAN PILLAI V R, FCS
Company Secretary
Membership No: 13001


CA BIBIN SAJJAN, FCA
PARTNER
Membership No: 228064



Place : Cochin
Date : 30-05-2024



PRIMA AGRO LIMITED
(CIN: L15331KL1987PLC004833)

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2024


(Rs. in Thousands)

	Particulars	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
I	Revenue from Operation	16	1,24,792.87	1,37,774.79
II	Other Income	17	44,210.79	13,346.89
III	Total Revenue (I+II)		1,69,003.66	1,51,121.68
IV	Expenses :			
	Cost of Materials Consumed	18	8,597.21	8,319.90
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	19	(379.06)	439.84
	Employee Benefit Expenses	20	40,811.28	39,603.51
	Finance Costs	21	469.96	558.51
	Depreciation & Amortization Expenses	1	7,189.19	7,548.44
	Other Expenses	22	64,827.97	70,195.40
	Total Expenses		1,21,516.56	1,26,665.60
V	Profit before Exceptional Items & Tax (III-IV)		47,487.09	24,456.07
VI	Add: Exceptional Items	23	(24,000.00)	426.75
	Add: Prior Period Items		(580.17)	3.36
VII	Profit before Tax (V+VI+VII)		22,906.93	24,886.18
VIII	Tax Expense :			
	(1) Current Tax		7,000.00	6,500.00
	(2) Short/Excess Provision of Tax		806.64	(855.90)
	(3) Deferred Tax		7,904.41	446.95
IX	Profit/(Loss) for the Period (VIII-IX)		7,195.87	18,795.13
X	Other Comprehensive income			
XI	Earning Per Equity Share :			
	(1) Basic		4.85	2.46
	(2) Diluted		4.85	2.46

For PRIMA AGRO LIMITED



S K GUPTA
Chairman & M.D
DIN:00248760



SWATI GUPTA
Deputy Managing Director
DIN:00249036



CS SADASIVAN PILLAI V R, FCS
Company Secretary
Membership No: 13001

As per our report of even date attached
For **GRAND MARK & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 011317N



CA BIBIN SAJJAN, FCA
PARTNER
Membership No: 228064

Place : Cochin
Date : 30-05-2024



PRIMA AGRO LIMITED
(CIN: L15331KL1987PLC004833)


STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024


		(Rs. in Thousands)	
	Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
A	Cash Flow from Operating Activities		
	Profit Before Tax as per Statement of Profit and Loss	22,906.93	24,886.18
	Adjustments for:		
	Depreciation and amortisation of Non-current assets	7,189.19	7,548.44
	Finance Costs	469.96	558.51
	Interest Income	(441.14)	(374.06)
	Dividend	24,000.00	-
	Loss/(Profit) on sale of Property, Plant & Equipment	-	(426.75)
	Loss/(Profit) on sale of Investment	(2,006.17)	(416.02)
	Loss/(Gain) on restatement of Investment	(41,053.82)	(4,058.40)
	Loss/(Gain) on re-measurement of livestock	-	(15.15)
	Provision for Employee Benefit	(303.01)	(969.62)
		(12,144.98)	1,846.95
	Operating Profit before Working Capital Changes	10,761.95	26,733.13
	Movement in Working Capital:		
	(Increase)/Decrease in Inventory	(379.06)	439.84
	(Increase)/Decrease in Trade Receivables	942.91	(382.78)
	(Increase)/Decrease in Other Current Assets	370.05	(493.85)
	Increase/(Decrease) in Trade Payables	(4,840.13)	(3,076.82)
	Increase/(Decrease) in Other Financial Liabilities	253.12	344.58
	Increase/(Decrease) in Other Current Liabilities	44.39	339.22
	Cash Generated from Operations	(3,608.71)	(2,829.80)
	Less: Income Tax Paid (Net of refund)	7,153.23	23,903.33
	Net Cash Flow from/(used in) Operating Activity	7,881.59	8,961.34
		(728.36)	14,942.00
B	Cash Flow from Investing Activities		
	Interest Received	441.14	374.06
	Proceeds from sale of Property, Plant & Equipment	-	2,605.74
	Payments for Property, Plant & Equipment	(4,398.35)	(19,819.53)
	(Increase)/Decrease in Capital Work-In-Progress	1,848.81	3,227.68
	(Increase)/Decrease in Livestock	9.85	-
	(Addition)/Repayment of Advance Given	3,225.27	38.68
	(Increase)/Decrease in Bank Deposit (Long Term)	214.58	(67.32)
	(Increase)/Decrease in Other Non-Current Liabilities	-	(596.02)
	(Addition)/Repayment in Investments	21,827.76	2,151.20
	Net Cash Flow from/(used in) Investment Activity	23,169.06	(12,085.51)
C	Cash Flow from Financing Activities		
	Dividend	(24,000.00)	-
	Interest Paid	(469.96)	(558.51)
	Addition/(Repayment) of Borrowings	(1,643.09)	(800.86)
	Addition/(Repayment) of Advance Taken		
	Net Cash Flow from/(used in) Financing Activity	(26,113.05)	(1,359.37)
D	Net Increase/(Decrease) in Cash & Cash Equivalents	(3,672.35)	1,497.12
E	Opening Balance of Cash & Cash Equivalents	8,188.44	6,691.32
F	Closing Balance of Cash & Cash Equivalents	4,516.09	8,188.44


Notes:

- Cash and Cash Equivalents include Cash in Hand, Balance with Banks on Current Accounts and Deposit Accounts
- The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard on Cash Flow Statement (Ind AS-7) issued by the Institute of Chartered Accountants of India.
- Previous year figures have been rearranged/regrouped wherever necessary
- This is the Cashflow Statement referred to in our report of even date.

For PRIMA AGRO LIMITED


S K GUPTA
Chairman & M.D
DIN:00248760


SWATI GUPTA
Deputy Managing Director
DIN:00249036


CS SADASIVAN PILLAI V R, FCS
Company Secretary
Membership No: 13001

Place : Cochin
Date : 30-5-2024



As per our report of even date attached
For GRAND MARK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 011317N


CA BIBIN SAJJAN, FCA
PARTNER
Membership No: 228064



PRIMA AGRO LIMITED
(CIN: L15331KL1987PLC004833)

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2024

(Rs. in Thousands)

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Membership No: 228064

Place : Cochin
Date : 30-05-2024




PRIMA AGRO LIMITED
(CIN: L15331KL1987PLC004833)

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2024

(Rs. in Thousands)

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IV	Expenses :			
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	Finance Costs	21	469.96	558.51
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PRIMA AGRO LIMITED
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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

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	For the year ended 31st March 2024	For the year ended 31st March 2023
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Finance Costs	469.96	558.51
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Dividend	24,000.00	-
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