

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/2025-26/09

27th May, 2025

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

Stock Code: BSE: 519262
ISIN: INE297D01018

Dear Sir/Madam,

Subject: Outcome of Board Meeting dated 27th May 2025 pursuant to Regulation 30 of SEBI (LODR) Regulations 2015

With reference to our earlier intimation dated 19th May, 2025 regarding the Board Meeting, we would like to inform you that the Board of Directors of Prima Agro Limited, at their meeting held today, i.e; 27th May 2025 has inter-alia considered and approved the following: -

1. Approval of Audited Financial Results:

The Board has approved and adopted the Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March 2025, along with the Statutory Auditor's Report on the Audited Financial Results (Standalone and Consolidated) for the quarter and Financial Year ended on 31st March 2025, as received from the M/s. Grandmark & Associates, Chartered Accountants (Firm Registration Number 011317N). The results were also duly approved by the Audit Committee in its meeting held on 27th May 2025. The financial statements are enclosed herewith for your reference.

2. Appointment of Internal Auditor

Pursuant to the recommendation of the Audit Committee, the Board considered and re-appointed M/s. G. Joseph & Associates, Chartered Accountants, (Firm Registration No. 006310S), Kerala as the Internal Auditor of the Company for the Financial Year 2024-25.

3. Appointment of Secretarial Auditor

Pursuant to the recommendation of the Audit Committee, the Board approved the appointment of M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries, (Firm Registration Number AAE-7079) holding Peer Review Certificate No.



706/2020 as the Secretarial Auditors of the Company for a period of five years commencing from 01st April 2025 to 31st March 2030 and to conduct Secretarial Audit of the Company for the FY 2025-26 through FY 2029-30, subject to approval of the shareholders at the ensuing 38th Annual General Meeting to hold office till the conclusion of the 43rd AGM of the Company to be held in the year 2030. Brief details about their appointment are enclosed as Annexure 1.

4. 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

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

Audited Standalone Financial Results for the Quarter and Year ended on 31st March, 2025 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, 2025	31st Dec, 2024	31st March, 2024	31st March, 2025	31st March, 2024
SL No.	Type	Unaudited	Unaudited	Unaudited	Audited	Audited
Months		3	3	3	12	12
1	Revenue from operation	23.90	24.28	28.20	101.09	124.79
2	Investment Income	0.00	0.00	0.00	0.00	0.00
3	Other Income	13.81	0.73	42.45	15.81	44.21
4	Total Income (1+2+3)	37.71	25.01	70.65	116.90	169.00
5	Expense					
(i)	Cost of Materials Consumed	9.87	0.00	8.60	9.87	8.60
(ii)	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
(iii)	Changes in Inventories of F G, WIP and Stock in Trade	-1.60	-0.32	-0.43	-1.62	-0.38
(iv)	Employee benefits expense	11.57	8.72	14.52	39.78	40.81
(v)	Cost of Power & Fuel	0.33	6.82	4.76	21.53	22.67
(vi)	Finance Costs	0.33	0.00	0.47	0.33	0.47
(vii)	Depreciation and amortisation expense	1.75	1.80	1.64	7.15	7.19
(viii)	Administration and other expenses	0.96	13.71	7.87	41.28	42.15
6	Total expenses (5(i) to 5(viii))	23.21	30.73	37.43	118.32	121.51
7	Profit before exceptional items and tax (4-6)	14.50	-5.72	33.22	-1.42	47.49
8	Exceptional items (net)	-4.59	3.46	-27.97	-1.13	-24.58
9	Profit before tax (7+8)	9.91	-2.26	5.21	-2.55	22.91
10	Tax expense	-1.20	0.00	-19.62	-1.97	-15.71
11	Profit for the quarter/year (9-10)	8.71	-2.26	-4.59	-4.52	7.20
12	Other comprehensive income (net of taxes)	0.00	0.00	0.00	0.00	0.00
13	Total comprehensive income for the quarter/year (11+12)	8.71	-2.26	-4.59	-4.52	7.20
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
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)	2.79	-1.10	6.39	-0.27	9.14
(ii)	Basic and diluted after exceptional item and tax (Rs.) (refer note below)	1.68	-0.44	-0.88	-0.87	1.39

Notes

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27-05-2025
- 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
- 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 website of the Stock Exchange where shares of the Company are listed i.e; BSE Ltd (www.bseindia.com) and on the Company's website (www.primaagro.in)
- Other Income shown above includes profit on reinstatement of Mutual Fund.
- Previous Quarter/Year figures have been regrouped/ reclassified and rearranged wherever necessary to correspond with the current quarter's /year's classification or disclosure.
- EPS is calculated before considering Preference dividend .



For Prima Agro Limited

S.K. Gupta

Chairman and Managing Director

DIN:00248760

Ernakulam
27th May, 2025

PRIMA AGRO LIMITED
(CIN: L15331KL1987PLC004833)

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

	For the year ended 31st March 2025	For the year ended 31st March 2024
	(Figures in Millions)	
A Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss	(2.55)	22.91
Adjustments for:		
Depreciation and amortisation of Non-current assets	7.15	7.19
Finance Costs	0.33	0.47
Interest Income	(0.42)	(0.44)
Dividend	-	24.00
Loss/(Profit) on sale of Property, Plant & Equipment		
Loss/(Profit) on sale of Investment	(3.22)	(2.01)
Loss/(Gain) on restatement of Investment	(11.05)	(41.05)
Loss/(Gain) on re-measurement of livestock		
Provision for Employee Benefit	(0.50)	(0.30)
	(7.71)	(12.14)
Operating Profit before Working Capital Changes	(10.26)	10.77
Movement in Working Capital:		
(Increase)/Decrease in Inventory	(1.63)	(0.37)
(Increase)/Decrease in Trade Receivables	0.42	0.94
(Increase)/Decrease in Other Current Assets	(1.14)	0.37
Increase/(Decrease) in Trade Payables	0.69	(4.84)
Increase/(Decrease) in Other Financial Liabilities	(0.01)	0.25
Increase/(Decrease) in Other Current Liabilities	4.08	2.41
Cash Generated from Operations	(7.85)	7.16
Less: Income Tax Paid(Net of refund)	1.81	7.88
Net Cash Flow from/(used in) Operating Activity	(9.66)	(0.72)
B Cash Flow from Investing Activities		
Interest Received	0.27	0.44
Proceeds from sale of Property, Plant & Equipment	-	
Payments for Property, Plant & Equipment	(8.57)	(4.40)
(Increase)/Decrease in Capital Work-In-Progress	-	1.85
(Increase)/Decrease in Livestock	0.01	0.01
(Addition)/Repayment of Advance Given	(12.36)	3.23
(Increase)/Decrease in Bank Deposit(Long Term)	(0.08)	0.21
(Increase)/Decrease in Other Non-Current Liabilities		
(Addition)/Repayment in Investments	28.10	21.82
Net Cash Flow from/(used in) Investment Activity	7.37	23.16
C Cash Flow from Financing Activities		
Dividend	-	(24.00)
Interest Paid	(0.33)	(0.47)
Addition/(Repayment) of Borrowings	(1.05)	(1.64)
Addition/(Repayment) of Advance Taken		
Net Cash Flow from/(used in) Financing Activity	(1.38)	(26.11)
D Net Increase/(Decrease) in Cash & Cash Equivalents	(3.67)	(3.67)
(A+B+C)		
E Opening Balance of Cash & Cash Equivalents	4.51	8.19
F Closing Balance of Cash & Cash Equivalents	0.84	4.51
Net Increase/(Decrease) in Cash & Cash Equivalents	(3.67)	(3.67)

Notes:

- 1 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
- 2 Statement
(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 Ltd.

S.K.GUPTA

Chairman & Managing Director

DIN:00248760

Ernakulam
27-05-2025



INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS
PRIMA AGRO LTD
KOCHI

Report on the Audit of the Standalone Financial Statement

Opinion

We have audited the accompanying Standalone financial statements of PRIMA AGRO LTD ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (here in after referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

H.O. : 118, L.G.F. Navjivan Vihar, Opp Geetanjali Enclave, Malviya Nagar, New Delhi-110017
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www.grandmarkca.com

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Basis for Opinion

We conducted our audit of the Standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone financial statements.

Emphasis of matter paragraph

- We draw your attention to Note-13 & Note-14 of the financial statements, which states that total outstanding dues of micro, small and medium enterprises and total outstanding dues of payables other than micro, small and medium enterprises are not separately disclosed since no intimations has been received from the vendors in this regard
- We draw your attention to Note-12 and Note-20 of financial statements and "Key accounting judgments, Estimates and assumptions" in Significant accounting policies & Notes forming part of accounts, which states that computation as per Ind AS 19 "Employee Benefits" has not been applied for accounting for gratuity and Ex-gratia. However, the provision for gratuity has been made and accounted for the year on the basis of the service tenure of the employees and the provision for ex-gratia has been accounted for the year as per the company's own computation.
- We draw your attention to Note-11(b) of financial statements and Note-24(2.3) (e) in Significant accounting policies & Notes forming part of accounts, which states that the preference shares are not measured at amortized cost as required by Ind AS 109 and outstanding financial liability with respect to cumulative preference dividend is not recognized in the financial statements. Further the company has not accounted for the preference dividend payable for the year. The financial impact of the same has not been quantified.
- We refer attention to Note no. 4, the Company has incurred business promotion expenses during the year, which are expected to yield economic benefits in the future periods. Accordingly, these expenses have been classified as deferred revenue expenditure and are being amortized over a period of five years.





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- Our opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone financial statements of the current period. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Other Information

The Companies Management and Board of Directors are responsible for the other information. The other Information comprises the information included in the company's annual report, but does not include the Standalone financial statements and our auditor's report thereon.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safe guarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements





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Our objectives are to obtain reasonable assurance about whether the Standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial statements, including the disclosures, and whether the Standalone financial statements represent the underlying





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transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Standalone balance sheet, the Standalone statement of profit and loss (including other comprehensive income), the Standalone statement of changes in equity and the Standalone





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statement of cash flows dealt with by this Report are in agreement with the books of account;

- d) In our opinion, the aforesaid Standalone financial statements comply with the Ind AS specified under Section 133 of the Act; except to the extent stated in the Emphasis of matter paragraph
 - e) On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164(2) of the Act; and
 - f) With respect to the adequacy of the internal financial controls with reference to Standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations as at 31 March 2025 on its financial position in its Standalone financial statements – Refer Additional Note no. 11 of Significant accounting policies & Notes forming part of accounts to the Standalone financial statements;
 - ii. The Company did not have any long-term contracts for which there were any material foreseeable losses. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses on derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company; and
 - iv.
 - a. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;





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- b. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c. Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The company has not declared or paid any dividend during the year.
- vi. Based on the examination carried out during the course of audit, it was observed that the company has used accounting software systems for maintaining its books of account for the financial year ended March 31,2025 which have the feature of recording audit trail (edit log) facility and the same has operated for the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.
4. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 read with Schedule V to the Act.

UDIN: 25228064BMIYSG9489
For GRAND MARK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 011317N



CA. BIBIN SAJAN FCA
PARTNER

Membership No: 228064

Place : Cochin
Date : 27-05-2025

PRIMA AGRO LIMITED



Ref: PAL/SEC/2025-26/10

27th May, 2025

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

Dear Sir/Madam,

Subject: Declaration in respect of Audit Report with Unmodified Opinion for the Audited Financials for the year ended 31st March 2025

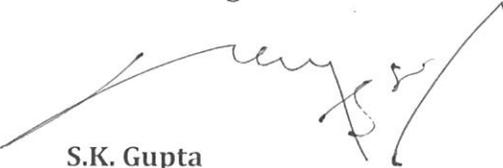
Ref: Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Standalone Financial Results.

I, S. K. Gupta, DIN: (00248760), Chairman & Managing Director of Prima Agro Limited having its Registered Office at Door No. V/679-C, IDA, Muppathadam P.O., Edayar, Cochin-683110, hereby confirm that the Statutory Auditors of the Company, M/s. Grandmark & Associates, Chartered Accountants, Firm Registration No: (011317N) have issued the Statutory Audit Report with Un-Modified Opinion on the Standalone Financial Results for the Quarter & Financial Year ended 31st March 2025.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For **Prima Agro Limited**


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



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

Audited Consolidated Financial Results for the Quarter and Year ended on 31st March, 2025 prepared in compliance with the Indian Accounting Standards (Ind-AS)

Security Code- 519262

(Figures in Millions)

CONSOLIDATED

SL No.	Type	Particulars	Quarter Ended(3 Months)			Year Ended	
			31st March, 2025	31st Dec, 2024	31st March, 2024	31st March, 2025	31st March, 2024
			Unaudited	Unaudited	Unaudited	Audited	Audited
	Months	3	3	3	12	12	
1	Revenue from operation	23.90	24.28	28.20	101.09	124.79	
2	Investment Income	0.00	0.00	0.00	0.00	0.00	
3	Other Income	13.81	0.73	42.45	15.81	44.21	
4	Total Income (1+2+3)	37.71	25.01	70.65	116.90	169.00	
5	Expense						
(i)	Cost of Materials Consumed	9.87	0.00	8.60	9.87	8.60	
(ii)	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	
(iii)	Changes in Inventories of F G, WIP and Stock in Trade	-1.60	-0.32	-0.43	-1.62	-0.38	
(iv)	Employee benefits expense	11.57	8.72	14.52	39.78	40.81	
(v)	Cost of Power & Fuel	0.33	6.82	4.76	21.53	22.67	
(vi)	Finance Costs	0.33	0.00	0.47	0.33	0.47	
(vii)	Depreciation and amortisation expense	1.75	1.80	1.64	7.15	7.19	
(viii)	Administration and other expenses	0.96	13.71	7.87	41.28	42.15	
6	Total expenses (5(i) to 5(viii))	23.21	30.73	37.43	118.32	121.51	
7	Profit before exceptional items and tax (4-6)	14.50	-5.72	33.22	-1.42	47.49	
8	Exceptional items (net)	-4.59	3.46	-27.97	-1.13	-24.58	
9	Profit before tax (7+8)	9.91	-2.26	5.21	-2.55	22.91	
10	Tax expense	-1.20	0.00	-19.62	-1.97	-15.71	
11	Profit for the quarter/year (9-10)	8.71	-2.26	-4.59	-4.52	7.20	
12	Other comprehensive income (net of taxes)	0.00	0.00	0.00	0.00	0.00	
13	Total comprehensive income for the quarter/year (11+12)	8.71	-2.26	-4.59	-4.52	7.20	
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	
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)	2.79	-1.10	6.39	-0.27	9.14	
(ii)	Basic and diluted after exceptional item and tax (Rs.) (refer note below)	1.68	-0.44	-0.88	-0.87	1.39	

Notes

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27-05-2025
- 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
- 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 website of the Stock Exchange where shares of the Company are listed i.e; BSE Ltd (www.bseindia.com) and on the Company's website (www.primaagro.in)
- Other Income shown above includes profit on reinstatement of Mutual Fund.
- Previous Quarter/Year figures have been regrouped/ reclassified and rearranged wherever necessary to correspond with the current quarter's /year's classification or disclosure.
- EPS is calculated before considering Preference dividend .



For Prima Agro Limited

S.K.Gupta

Chairman and Managing Director

DIN:00248760

Ernakulam
27th May,2025

PRIMA AGRO LIMITED
(CIN: L15331KL1987PLC004833)

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

	Particulars	For the year ended 31st March	
		2025	2024
(Figures in Millions)			
A	Cash Flow from Operating Activities		
	Profit Before Tax as per Statement of Profit and Loss	(2.55)	22.91
	Adjustments for:		
	Depreciation and amortisation of Non-current assets	7.15	7.19
	Finance Costs	0.33	0.47
	Interest Income	(0.42)	(0.44)
	Dividend	-	24.00
	Loss/(Profit) on sale of Property, Plant & Equipment		
	Loss/(Profit) on sale of Investment	(3.22)	(2.01)
	Loss/(Gain) on restatement of Investment	(11.05)	(41.05)
	Loss/(Gain) on re-measurement of livestock	-	
	Provision for Employee Benefit	(0.50)	(0.30)
		(7.71)	(12.14)
	Operating Profit before Working Capital Changes	(10.26)	10.77
	Movement in Working Capital:		
	(Increase)/Decrease in Inventory	(1.63)	(0.37)
	(Increase)/Decrease in Trade Receivables	0.42	0.94
	(Increase)/Decrease in Other Current Assets	(1.14)	0.37
	Increase/(Decrease) in Trade Payables	0.69	(4.84)
	Increase/(Decrease) in Other Financial Liabilities	(0.01)	0.25
	Increase/(Decrease) in Other Current Liabilities	4.08	0.04
	Cash Generated from Operations	(7.85)	7.16
	Less: Income Tax Paid(Net of refund)	1.81	7.88
	Net Cash Flow from/(used in) Operating Activity	(9.66)	(0.72)
B	Cash Flow from Investing Activities		
	Interest Received	0.27	0.44
	Proceeds from sale of Property, Plant & Equipment	-	
	Payments for Property, Plant & Equipment	(8.57)	(4.40)
	(Increase)/Decrease in Capital Work-In-Progress	-	1.85
	(Increase)/Decrease in Livestock	0.01	0.01
	(Addition)/Repayment of Advance Given	(12.36)	3.23
	(Increase)/Decrease in Bank Deposit(Long Term)	(0.08)	0.21
	(Increase)/Decrease in Other Non-Current Liabilities		
	(Addition)/Repayment in Investments	28.10	21.82
	Net Cash Flow from/(used in) Investment Activity	7.37	23.16
C	Cash Flow from Financing Activities		
	Dividend	-	(24.00)
	Interest Paid	(0.33)	(0.47)
	Addition/(Repayment) of Borrowings	(1.05)	(1.64)
	Addition/(Repayment) of Advance Taken		
	Net Cash Flow from/(used in) Financing Activity	(1.38)	(26.11)
D	Net Increase/(Decrease) in Cash & Cash Equivalents	(3.67)	(3.67)
	(A+B+C)		
E	Opening Balance of Cash & Cash Equivalents	4.51	8.19
F	Closing Balance of Cash & Cash Equivalents	0.84	4.51
	Net Increase/(Decrease) in Cash & Cash Equivalents	(3.67)	(3.67)

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.
- Statement
- Previous year figures have been rearranged/regrouped wherever necessary
- This is the Cashflow Statement referred to in our report of even date.

Ernakulam
27-05-2025



For Prima Agro Ltd.

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

PRIMA AGRO LIMITED
CIN :L15331KL1987PLC004833
STATEMENT OF ASSETS & LIABILITIES AS ON 31st MARCH,2025 (Audited)

		(Figures in Millions)			
		STANDALONE		CONSOLIDATED	
	PARTICULARS	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
I.	ASSETS				
(I)	Non-Current Assets				
	(a) Property, Plant and Equipment	44.82	43.40	44.82	43.40
	(b) Capital Work-in-Progress	0.00	0.00	0.00	0.00
	(c) Biological Assets other than bearer	0.05	0.06	0.05	0.06
	(d) Financial Assets				
	(i) Investments	10.23	10.23	10.23	10.23
	(ii) Others	1.40	1.31	1.40	1.31
	(d)Deferred Tax Assest				
	(e) Other Non-Current Assets	54.78	42.42	54.78	42.42
(II)	Current Assets				
	(a) Inventories	2.69	1.06	2.69	1.06
	(b) Financial Assets				
	(i) Investments	139.24	153.07	139.24	153.07
	(ii) Trade Receivables	2.17	2.59	2.17	2.59
	(iii) Cash and Cash Equivalentts	0.84	1.81	0.84	1.81
	(iv) Bank Balance other than (iii) above	0.00	2.70	0.00	2.70
	(c) Current Tax Assets (Net)	3.86	4.13	3.86	4.13
	(d) Other Current Assets	3.56	2.41	3.56	2.41
	Total Assets	263.64	265.19	263.64	265.19
II.	EQUITY AND LIABILITY				
	Equity				
	(a) Equity Share Capital	51.95	51.95	51.95	51.95
	(b) Other Equity	105.69	110.21	105.69	110.21
	Liabilities				
(I)	Non-Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	62.82	63.87	62.82	63.87
	(b) Provisions	13.06	13.55	13.06	13.55
	(c) Deferred Tax Liabilities	12.41	12.67	12.41	12.67
	(d) Other Non-Current Liabilities				
(II)	Current Liabilities				
	(a) Financial Liabilities				
	(i) Trade Payables	8.14	7.44	8.14	7.44
	(ii) Other Financial Liabilities	3.34	3.35	3.34	3.35
	(b) Other Current Liabilities	6.23	2.15	6.23	2.15
	(c) Current tax liabilities (Net)				
	Total Equity and Liabilities	263.64	265.19	263.64	265.19

For Prima Agro Ltd.



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

Ernakulam
27-05-2025



INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS
PRIMA AGRO LTD
KOCHI

Report on the Audit of the Consolidated Financial Statement

Opinion

We have audited the accompanying Consolidated financial statements of PRIMA AGRO LTD ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (here in after referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.



H.O. : 118, L.G.F. Navjivan Vihar, Opp Geetanjali Enclave, Malviya Nagar, New Delhi-110027
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Basis for Opinion

We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated financial statements.

Emphasis of matter paragraph

- We draw your attention to Note-13 & Note-14 of the financial statements, which states that total outstanding dues of micro, small and medium enterprises and total outstanding dues of payables other than micro, small and medium enterprises are not separately disclosed since no intimations has been received from the vendors in this regard
- We draw your attention to Note-12 and Note-20 of financial statements and "Key accounting judgments, Estimates and assumptions" in Significant accounting policies & Notes forming part of accounts, which states that computation as per Ind AS 19 "Employee Benefits" has not been applied for accounting for gratuity and Ex-gratia. However, the provision for gratuity has been made and accounted for the year on the basis of the service tenure of the employees and the provision for ex-gratia has been accounted for the year as per the company's own computation.
- We draw your attention to Note-11(b) of financial statements and Note-24(2.3) (e) in Significant accounting policies & Notes forming part of accounts, which states that the preference shares are not measured at amortized cost as required by Ind AS 109 and outstanding financial liability with respect to cumulative preference dividend is not recognized in the financial statements. Further the company has not accounted for the preference dividend payable for the year. The financial impact of the same has not been quantified.
- We refer attention to Note no. 4, the Company has incurred business promotion expenses during the year, which are expected to yield economic benefits in the future periods. Accordingly, these expenses have been classified as deferred revenue expenditure and are being amortized over a period of five





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years.

- Our opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated financial statements of the current period. These matters were addressed in the context of our audit of the Consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Other Information

The Companies Management and Board of Directors are responsible for the other information. The other Information comprises the information included in the company's annual report, but does not include the Consolidated financial statements and our auditor's report thereon.

Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safe guarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the





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Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that





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may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.





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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Consolidated balance sheet, the Consolidated statement of profit and loss (including other comprehensive income), the Consolidated statement of changes in equity and the Consolidated statement of cash flows dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid Consolidated financial statements comply with the Ind AS specified under Section 133 of the Act; except to the extent stated in the Emphasis of matter paragraph
 - e) On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164(2) of the Act; and
 - f) With respect to the adequacy of the internal financial controls with reference to Consolidated financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations as at 31 March 2025 on its financial position in its Consolidated financial statements – Refer Additional Note no. 11 of Significant





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- accounting policies & Notes forming part of accounts to the Consolidated financial statements;
- ii. The Company did not have any long-term contracts for which there were any material foreseeable losses. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses on derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company; and
 - iv.
 - a. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c. Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v. The company has not declared or paid any dividend during the year.
 - vi. Based on the examination carried out during the course of audit, it was observed that the company





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has used accounting software systems for maintaining its books of account for the financial year ended March 31,2025 which have the feature of recording audit trail (edit log) facility and the same has operated for the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

7. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 read with Schedule V to the Act.

UDIN: 25228064BMIYSH6424
For **G R A N D M A R K & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 011317N



Place : Cochin
Date : 27-05-2025

CA. BIBIN SAJAN FCA
PARTNER
Membership No: 228064

PRIMA AGRO LIMITED



Ref: PAL/SEC/2025-26/11

27th May, 2025

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

Dear Sir/Madam,

Subject: Declaration in respect of Audit Report with Unmodified Opinion for the Audited Financials for the year ended 31st March 2025

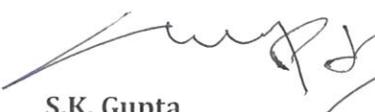
Ref: Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Consolidated Financial Results.

I, S. K. Gupta, DIN: (00248760), Chairman & Managing Director of Prima Agro Limited having its Registered Office at Door No. V/679-C, IDA, Muppathadam P.O., Edayar, Cochin-683110, hereby confirm that the Statutory Auditors of the Company, M/s. Grandmark & Associates, Chartered Accountants, Firm Registration No: (011317N) have issued the Statutory Audit Report with Un-Modified Opinion on the Consolidated Financial Results for the Quarter & Financial Year ended 31st March 2025.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For **Prima Agro Limited**


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



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

Stock Code: BSE: 519262
ISIN: INE297D01018

PRIMA AGRO LIMITED



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primaedayar@gmail.com
www.primaagro.in

Ref: PAL/SEC/2025-26/12

27th May, 2025

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

Stock Code: BSE: 519262
ISIN: INE297D01018

Dear Sir/Madam,

Sub: Submission of statement of utilisation of proceeds u/R 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We hereby declare that the requirement of submission of quarterly statement of deviation or variation of proceeds of Public Issue, Rights Issue, Preferential Issue, QIP as required under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to our Company.

The aforementioned declaration is made for the quarter ended 31st March 2025.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For Prima Agro Limited

V. R. Sadasivan Pillai
Company Secretary and Compliance Officer

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

Annexure - 1

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFDPoD2/CIR/P/2024/185 dated December 31, 2024.

Sl. No	Particulars	Details	Details
1	Name of the Auditor	INTERNAL AUDITOR M/s. G. Joseph and Associates, Chartered Accountants (Firm Registration No- 006310S)	SECRETARIAL AUDITOR M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries (Firm Registration No- AAE-7079)
2	Reason for change viz. appointment, resignation, removal, death or otherwise	Not Applicable, since Auditors are being re-appointed.	In order to comply with the provisions of the Companies Act, 2013 & Regulation 24 (A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Board of Directors of the Company has appointed M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries (Firm Registration No- AAE-7079) holding Peer Review Certificate No. 706/2020 as Secretarial Auditor of the Company.
3	Date of appointment/cessation and term of appointment	27 th May 2025 M/s. G. Joseph and Associates, Chartered Accountants (Firm Registration No- 006310S) are re-appointed as Internal	27 th May 2025 M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries (Firm Registration No- AAE-7079)



		Auditor of the Company for the Financial Year 2025-2026 .	have been appointed as Secretarial Auditor of the Company for first term of five years from 01st April 2025 to 31st March 2030 subject to approval by Shareholders in the ensuing 38 th Annual General Meeting of the Company to hold office till the conclusion of the 43 rd AGM of the Company to be held in the year 2030.
4	Brief Profile (in case of appointment)	<p>G. Joseph & Associates is a firm of Chartered accountants which has its origins in 1988 with a focus on project consultancy services such as preparation of detailed project reports and credit syndication. Their basket of services expand to audit & assurance, taxation, corporate advisory, transaction services and business process outsourcing. With its 7 partners and 90+ headcount, the firm services over 300 corporate clients across India, the US, the UK, continental Europe, the Middle East, South East Asia, and Australia.</p> <p>Address: G. Joseph & Associates, Chartered Accountants, 37/2038, First Floor, Muttathil Lane, Kadavanthra, Cochin 682 020</p>	<p>M/s. BVR & Associates Company Secretaries LLP, Practicing Company Secretaries (Firm Registration No- AAE-7079) is a peer reviewed Limited Liability Partnership firm of qualified Company Secretaries registered with the Institute of Company Secretaries of India(ICSI) and has extensive experience in handing Secretarial audit, due diligence & compliance matters.</p> <p>The core team consists of Qualified Company Secretaries and the Firm provides the professional services in the field of Secretarial & Legal, Start up Exclusive Services, Accounting & Taxation, NGO Compliance, NBFC Compliance, Governance and Management, Education and Training, NCLT Appearances.</p> <p>Address: BVR & Associates Company Secretaries LLP, Kousthubham, Door No.33/1797, Manakkodam Lane, Perandoor, Elamakkara, Cochin -682 026 </p>



5	Disclosure of Relationships between Directors (in case of appointment of Director)	NA	NA
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For Prima Agro Limited

V. R. Sadasivan Pillai
Company Secretary and Compliance Officer