

PRIMA INDUSTRIES LIMITED
CIN: L15142KL1994PLC008368

Registered Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin- 683110

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March, 2026

Security Code- 531246

(Figures in Millions)

STANDALONE RESULTS

SL No.	Particulars	Quarter Ended			Year Ended	
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	Type	Unaudited	Unaudited	Unaudited	Audited	Audited
	Months	3	3	3	12	12
1	Revenue from operation	15.85	17.12	19.18	71.53	75.48
2	Investment Income	0.00	2.49	0.00	0.00	0.00
3	Other Income	0.36	0.01	8.50	2.89	8.75
4	Total Income (1+2+3)	16.21	19.62	27.68	74.42	84.23
5	Expense					
(i)	Cost of Materials Consumed	2.40	0.00	0.94	2.40	0.94
(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	1.30	0.51	0.89	0.00	0.00
(iv)	Employee benefits expense	3.25	3.67	4.22	15.00	14.92
(v)	Cost of Power & Fuel	1.39	6.81	7.62	21.80	34.98
(vi)	Finance Costs	1.11	0.00	0.25	1.31	0.27
(vii)	Depreciation and amortisation expense	0.75	0.68	0.64	2.79	2.55
(viii)	Administration and other expenses	7.96	5.10	6.30	30.12	29.70
6	Total expenses (5(i) to 5(viii))	18.16	16.77	20.86	73.42	83.36
7	Profit before exceptional items and tax (4-6)	-1.95	2.85	6.82	1.00	0.87
8	Exceptional items (net)	41.69	0.00	0.00	41.69	0.00
9	Profit before tax (7+8)	39.74	2.85	6.82	42.69	0.87
10	Tax expense	0.18	0.40	3.84	0.22	3.84
11	Profit for the quarter/year (9-10)	39.56	2.45	2.98	42.47	-2.97
12	Other comprehensive income (net of taxes)	1.91	0.00	1.54	1.91	1.54
13	Total comprehensive income for the quarter/year (11+12)	41.47	2.45	4.52	44.38	-1.43
14	Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)	10.79	10.79	10.79	10.79	10.79
15	Other Equity	0.00	0.00	0.00	0.00	0.00
16	Earnings per equity share (face value per share Rs10/ each)	0.00	0.00	0.00	0.00	0.00
(i)	Basic and diluted before exceptional items (Rs.) (refer note below)	-0.18	0.26	0.63	0.09	0.08
(ii)	Basic and diluted after exceptional item (Rs.) (refer note below)	3.84	0.23	0.42	4.11	-0.13

Notes

1.The above Financial Results of Prima Industries Limited (the "Company") have been prepared in accordance with the principles and procedures laid down in Indian Accounting Standards, as notified under Section 133 of the Companies Act, 2013 read Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

2The above Financial Results for the Quarter and Year ended 31st March, 2026, have been reviewed by the Audit Committee at its meeting held on 27th May, 2026, and subsequently approved by the Board of Directors at its meeting held on 28th May, 2026, in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.




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 website of the Stock Exchange where shares of the Company are listed i.e; BSE Limited (www.bseindia.com) and on the Company's website (www.primaindustries.in).

4.The face value of 5197403 Redeemable Preference Shares issued and the fair value of the liability recognised as per Ind AS 32 has been presented as an Exceptional Item in the Statement of Profit and Loss for the year. This amount represents a one time , non- recurring benefit arising from the NCLT directed transaction. The liability is subsequently measured at amortised cost using the effective interest rate method. Finance Cost of Rs. 1028278/- have been recognised in the Statement of Profit and Loss for the year representing EIR accretion from the date of issue to 31st March, 2026.

5.Previous Quarter/Year figures have been regrouped/ reclassified and rearranged where ever necessary to correspond with the current quarter's/ year,s classification/disclosure.

6. EPS is calculated before providing preference dividend.

For Prima Industries Limited


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

Ernakulam
28-05-2026



Prima Industries Limited
Regd Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin-
683110

CIN: L15142KL1994PLC008368

Audited Standalone Cash flow statement for the year ended March 31, 2026

	Particulars	For year ended	For year ended
		31-Mar-26	31-Mar-25
		₹ in Millions	₹ in Millions
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Total Comprehensive Income	44.38	(1.42)
	Adjustments for :		
	Provision for Income-tax	0.89	4.61
	Depreciation and amortisation	2.79	2.55
	Interest Income	(0.15)	(0.26)
	Fair value movement of equity instruments	(2.58)	(1.68)
	Interest paid	1.30	0.27
	Operating Profit before working capital changes	46.63	4.07
	Movements in working capital:		
	Decrease(Increase) in Inventories	(1.38)	(0.82)
	Decrease(Increase) in Sundry Debtors	(1.15)	1.51
	Decrease(Increase) in Loans and Advances	(0.39)	0.19
	Decrease(Increase) in other current assets	(10.87)	(15.10)
	Increase(Decrease) in Current Liabilities	0.37	(2.33)
	Increase(Decrease) in Other Non Current Liabilities	0.20	0.17
	Cash from Operations	33.41	(12.31)
	Income Tax paid	(0.98)	2.64
	Cash from Operations	32.43	(9.67)
	Exceptional Items	(41.69)	
	Cash from Operating Activities	(9.26)	(9.67)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Additions to Fixed Assets,Capital Work-In-Progress		(2.90)
	Sale of non- current investments	3.50	5.52
	Capital work in progress		4.96
	Interest Income	0.15	0.26
	Net Cash from Investing Activities	3.65	7.83
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Proceeds from Borrowings	6.02	2.05
	Dividend paid during the year		
	Interest paid	(0.28)	(0.26)
	Net Cash from Financing Activities	5.74	1.79
D	TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)	0.13	(0.05)
	Cash and cash equivalents at the end of the year	0.13	(0.04)
	Cash and cash equivalents at the beginning of the year	0.08	0.12
		0.21	0.08
	Components of cash and cash equivalents		
	Cash on hand	0.08	0.04
	Balances with banks in current accounts	0.13	0.04
	Cash Credit		
	Bank Overdraft		
	Total cash and cash equivalents	0.21	0.08

For Prima Industries Limited



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

Ernakulam
28-05-2026

PRIMA INDUSTRIES LIMITED
CIN: L15142KL1994PLC008368

Registered Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin- 683110

STATEMENT OF ASSETS & LIABILITIES

SI No	Particulars	STANDALONE		CONSOLIDATED	
		As on 31-3-2026	As on 31-3-2025	As on 31-3-2026	As on 31-3-2025
		Audited	Audited	Audited	Audited
		Figures in Million.			
	ASSETS				
1	Non-current assets				
	Property, Plant & Equipment	58.73	61.52	58.73	61.52
	Capital work-in progress	0.00	0.00	0.00	0.00
	Financial Assets				
	Investments	97.18	98.09	97.18	98.09
	Loans	1.68	1.68	1.68	1.68
2	Current Assets				
	Inventories	4.83	3.45	4.83	3.45
	Financial Assets				
	Trade receivables	3.07	1.92	3.07	1.92
	Cash and cash equivalents	0.22	0.08	0.22	0.08
	Loans	0.41	0.02	0.41	0.02
	Tax Assets (Net)	4.02	3.04	4.02	3.04
	Other current assets	90.69	79.82	90.69	79.82
	TOTAL	260.83	249.62	260.83	249.62
	EQUITY & LIABILITIES				
1	Shareholders' Funds				
	Share Capital	178.00	229.97	178.00	229.97
	Other Equity	9.06	-35.32	9.06	-35.32
2	Non-Current Liabilities				
	Financial Liabilities				
	Borrowings	37.87	25.67	37.87	25.67
	Provisions	3.25	3.05	3.25	3.05
	Deferred Tax Liability (Net)	15.66	14.77	15.66	14.77
3	Current Liabilities				
	Financial Liabilities				
	Borrowings	8.64	3.50	8.64	3.50
	Trade payables	0.37	0.14	0.37	0.14
	Other Current Liabilities	7.08	7.84	7.08	7.84
	Provisions	0.90	0.00	0.90	0.00
	TOTAL	260.83	249.62	260.83	249.62

For Prima Industries Limited



(Signature)

S.K.Gupta

Chairman & Managing Director

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Ernakulam
28-05-2026

PRIMA INDUSTRIES LIMITED						
CIN: L15142KL1994PLC008368						
Registered Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin- 683110						
Statement of Audited Consolidated Financial Results for the Quarter and Year ended 31st March, 2026						
Security Code- 531246			(Figures in Millions)			
CONSOLIDATED RESULTS						
Particulars		Quarter Ended			Year Ended	
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
SL No.	Type	Unaudited	Unaudited	Unaudited	Audited	Audited
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2	Investment Income	0.00	2.49	0.00	0.00	0.00
3	Other Income	0.36	0.01	8.50	2.89	8.75
4	Total Income (1+2+3)	16.21	19.62	27.68	74.42	84.23
5	Expense					
(i)	Cost of Materials Consumed	2.40	0.00	0.94	2.40	0.94
(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	1.30	0.51	0.89	0.00	0.00
(iv)	Employee benefits expense	3.25	3.67	4.22	15.00	14.92
(v)	Cost of Power & Fuel	1.39	6.81	7.62	21.80	34.98
(vi)	Finance Costs	1.11	0.00	0.25	1.31	0.27
(vii)	Depreciation and amortisation expense	0.75	0.68	0.64	2.79	2.55
(viii)	Administration and other expenses	7.96	5.10	6.30	30.12	29.70
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(i)	Basic and diluted before exceptional items (Rs.) (refer note below)	-0.18	0.26	0.63	0.09	0.08
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	Decrease(Increase) in Loans and Advances	(0.39)	0.19
	Decrease(Increase) in other current assets	(10.87)	(15.10)
	Increase(Decrease) in Current Liabilities	0.37	(2.33)
	Increase(Decrease) in Other Non Current Liabilities	0.20	0.17
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	Income Tax paid	(0.98)	2.64
	Cash from Operations	32.43	(9.67)
	Exceptional Items	(41.69)	
	Cash from Operating Activities	(9.26)	(9.67)
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	Balances with banks in current accounts	0.13	0.04
	Cash Credit		
	Bank Overdraft		
	Total cash and cash equivalents	0.21	0.08

For Prima Industries Limited



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

Ernakulam
 28-05-2026