

PRIMA INDUSTRIES LTD.



CORPORATE & REGD. OFFICE

Industrial Development Area

Muppathadam P. O., Edayar, Cochin - 683 110

Kerala State, India

Tel: 91-484-2551533 (4 Lines)

CIN: L15142KL 1994PLC008368

E-mail: primagroupcompanies@gmail.com

www.primaindustries.in

Ref: PIL/SEC/2026-27/13

28th May, 2026

Stock Code: BSE: 531246

Listed Equity Shares ISIN: INE723N01012

Unlisted Preference Shares(S-II) ISIN: INE723N04016

Unlisted Preference Shares(S-III) ISIN: INE723N04024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400001

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated 28th May, 2026 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Board Meeting Intimation Letter dated 20th May, 2026 and Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, we hereby inform you that the Board of Directors of the Company at its meeting held on Thursday, 28th May, 2026 has inter-alia considered and approved the following: -

1. Approval of Audited Financial Results.

The Board has approved the Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March, 2026. The Results were also duly approved by the Audit Committee in its meeting held on 27th May, 2026. The Financial Results are enclosed herewith for your reference.

2. Approval of Statutory Audit Report.

The Board has approved the Statutory Auditor's Report on the Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March 2026, as received from M/s. G. Joseph & Associates, Chartered Accountants, (Firm Registration No. 006310S), Statutory Auditors of the Company. The Reports were also duly approved



by the Audit Committee in its meeting held on 27th May, 2026. The Reports are enclosed herewith for your reference.

3. Appointment of Internal Auditor.

Pursuant to the recommendation of the Audit Committee, the Board considered and approved the Reappointment of M/s. Grandmark & Associates, Chartered Accountants, (Firm Registration Number 011317N) as the Internal Auditor of the Company for the Financial Year 2026-27. Brief details about their appointment are enclosed as **Annexure-1**.

4. Other items of business were considered and approved by the board as per the Agenda.

The above announcements including the Financial Results and Statutory Audit Report (Standalone and Consolidated) are made available on the website of the Company at www.primaindustries.in

The meeting commenced at 03:00 PM and concluded at 04:00 PM.

This disclosure is made in compliance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Kindly take the above on your records.

Thanking you,

Yours faithfully,

For **Prima Industries Limited**

V B

NAYANA

Nayana V B

Company Secretary and Compliance Officer

Membership No. A76822

Digitally signed by V B

NAYANA

Date: 2026.05.28

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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.

Sl. No.	Particulars	Details
1.	Name of the Auditor	M/s. Grandmark and Associates, Chartered Accountants (Firm Registration No- 011317N).
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Not Applicable, since Auditors are being re-appointed.
3.	Date of appointment/ cessation and term of appointment	28 th May, 2026. M/s. Grandmark and Associates, Chartered Accountants (Firm Registration No- 011317N) are Re-appointed as Internal Auditor of the Company for the Financial Year 2026-2027.
4.	Brief Profile (in case of appointment)	M/s. Grandmark and Associates, Chartered Accountants (Firm Registration No- 011317N) has its presence since 1991 and has 18 Partners, 14 Offices across India. They expertise in handling Audits, Taxation, Accounting, Valuation, Merger & Acquisition, Corporate Compliance, Financial and business affairs of Corporate, Firms, individuals, families and not-for-profit entities for nearly three decades. Address: Grandmark and Associates, Chartered Accountants, VI th Level, Amrita Trade Towers, Pallimukku, S. A. Road, Kochi- 682016.
5.	Disclosure of Relationships between Directors (in case of appointment of Director)	Not Applicable.

For Prima Industries Limited

V B

NAYANA

Nayana V B

Company Secretary & Compliance Officer

Membership No. A76822

Digitally signed by V B

NAYANA

Date: 2026.05.28

16:01:58 +05'30'

Independent Auditor's Report on Quarterly Financial Results and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Prima Industries Limited

Report on the audit of Standalone Financial Results

Opinion

We have audited the quarterly standalone financial results of Prima Industries Limited ('the Company') for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulations read with the circular in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 as well as the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the Statement, 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.
- b. Obtain an understanding of internal control 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 with reference to standalone financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' 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 financial results 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.
- e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



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 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

Emphasis of Matters

1. We draw attention to the fact that the company filed a petition with the Hon'ble National Company Law Tribunal (NCLT) regarding the redemption and re-issuance of 51,97,403 preference shares of Rs. 10 each, whose original tenure expired on July 24, 2022. In respect of this petition, the Hon'ble NCLT passed an Order dated January 21, 2026, approving the company to issue further redeemable preference shares for a period of 20 years effective from July 24, 2022 to July 23, 2042 equal to the amount due against the unredeemed preference shares. Upon the issuance of these new shares, the original unredeemed preference shares shall be deemed to have been redeemed. Our opinion is not modified in respect of this matter.
2. The Company has made following transaction with its associate companies which are not in compliance with section 185 of the Companies Act 2013.

Unsecured interest free loan to Associate Companies and outstanding, amounting to Rs. 2,89,97,633 which is not yet recovered.

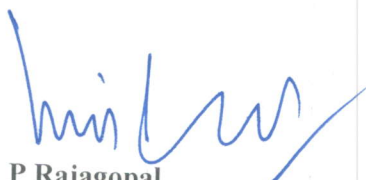
Our opinion is not modified in respect of these matters.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **G. Joseph & Associates**
Chartered Accountants
Firm Reg. No. 006310S




P Rajagopal
Partner
M. No. 202134
UDIN: 26202134ACEVND9804

Cochin
May 28, 2026

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						
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
	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 31-Mar-26 ₹ in Millions	For year ended 31-Mar-25 ₹ 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

Ernakulam
28-05-2026



For Prima Industries Limited

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

PRIMA INDUSTRIES LIMITED
CIN: L15142KL1994PLC008368

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

STATEMENT OF ASSETS & LIABILITIES

Sl 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
	<u>Financial Assets</u>				
	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
	<u>Financial Assets</u>				
	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				
	<u>Financial Liabilities</u>				
	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				
	<u>Financial Liabilities</u>				
	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

Ernakulam
28-05-2026



For Prima Industries Limited

[Signature]

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

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Ref: PIL/SEC/2026-27/14

28th May, 2026

Stock Code: BSE: 531246
Listed Equity Shares ISIN: INE723N01012
Unlisted Preference Shares(S-II) ISIN: INE723N04016
Unlisted Preference Shares(S-III) ISIN: INE723N04024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400001

Dear Sir/Madam,

Subject: Declaration in respect of Audit Report with Un-modified Opinion for the Audited Financials for the Financial Year ended 31st March 2026

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 Industries Limited having its Registered Office at Door No. V/679-C, Industrial Development Area, Muppathadam P.O., Edayar, Cochin- 683110, hereby confirm that the Statutory Auditors of the Company, M/s. G. Joseph & Associates, Chartered Accountants, (Firm Registration No. 006310S) have issued the Statutory Audit Report with Un-Modified Opinion on the Standalone Financial Results for the Quarter & Financial Year ended 31st March, 2026.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Prima Industries Limited



S K Gupta
Chairman & Managing Director
DIN:00248760

Independent Auditor's Report on Quarterly Financial Results and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Prima Industries Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the quarterly consolidated financial results of Prima Industries Limited ('the Company') for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulations read with the circular in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 as well as the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" 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 together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the Statement, 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.
- b. Obtain an understanding of internal control 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 with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' 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 financial results 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.
- e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



G. JOSEPH & ASSOCIATES

Chartered Accountants

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 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

Emphasis of Matters

1. We draw attention to the fact that the company filed a petition with the Hon'ble National Company Law Tribunal (NCLT) regarding the redemption and re-issuance of 51,97,403 preference shares of Rs. 10 each, whose original tenure expired on July 24, 2022.
In respect of this petition, the Hon'ble NCLT passed an Order dated January 21, 2026, approving the company to issue further redeemable preference shares for a period of 20 years effective from July 24, 2022 to July 23, 2042 equal to the amount due against the unredeemed preference shares. Upon the issuance of these new shares, the original unredeemed preference shares shall be deemed to have been redeemed.
Our opinion is not modified in respect of this matter.
2. The Company has made following transaction with its associate companies which are not in compliance with section 185 of the Companies Act 2013.

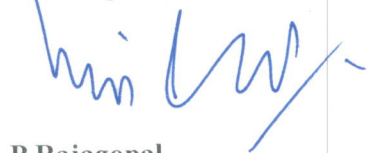
Unsecured interest free loan to Associate Companies and outstanding, amounting to Rs. 2,89,97,633 which is not yet recovered.

Our opinion is not modified in respect of these matters.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **G. Joseph & Associates**
Chartered Accountants
Firm Reg. No. 006310S



P Rajagopal
Partner
M. No. 202134
UDIN: 26202134APQLQY9587



Cochin
May 28, 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
	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/-)	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).

Notes

- 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.
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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.

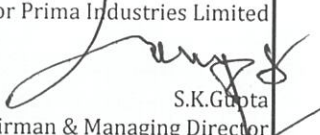
5.Previous Quarter/Year figures have been regrouped/ reclassified and rearranged where ever necessary to correspond with the current quarter's/ year,s classification/disclosure.

6. EPS is calculated before providing preference dividend.

Ernakulam
28-05-2026



For Prima Industries Limited


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

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

CIN: L15142KL1994PLC008368

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

	Particulars	For year ended 31-Mar-26 ₹ in Millions	For year ended 31-Mar-25 ₹ 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

Ernakulam
28-05-2026



For Prima Industries Limited

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

PRIMA INDUSTRIES LTD.



CORPORATE & REGD. OFFICE
Industrial Development Area
Muppathadam P. O., Edayar, Cochin - 683 110
Kerala State, India
Tel: 91-484-2551533 (4 Lines)
CIN: L15142KL1994PLC008368
E-mail: primagroupcompanies@gmail.com
www.primaindustries.in

Ref: PIL/SEC/2026-27/15

28th May, 2026

Stock Code: BSE: 531246

Listed Equity Shares ISIN: INE723N01012

Unlisted Preference Shares(S-II) ISIN: INE723N04016

Unlisted Preference Shares(S-III) ISIN: INE723N04024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400001

Dear Sir/Madam,

Subject: Declaration in respect of Audit Report with Un-modified Opinion for the Audited Financials for the Financial Year ended 31st March 2026

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 Industries Limited having its Registered Office at Door No. V/679-C, Industrial Development Area, Muppathadam P.O., Edayar, Cochin- 683110, hereby confirm that the Statutory Auditors of the Company, M/s. G. Joseph & Associates, Chartered Accountants, (Firm Registration No. 006310S) have issued the Statutory Audit Report with Un-Modified Opinion on the Consolidated Financial Results for the Quarter & Financial Year ended 31st March, 2026.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Prima Industries Limited



S K Gupta
Chairman & Managing Director
DIN:00248760

PRIMA INDUSTRIES LTD.



CORPORATE & REGD. OFFICE
Industrial Development Area
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CIN: L15142KL 1994PLC008368
E-mail: primagroupcompanies@gmail.com
www.primaindustries.in

Ref: PIL/SEC/2026-27/16

28th May, 2026

Stock Code: BSE: 531246
Listed Equity Shares ISIN: INE723N01012
Unlisted Preference Shares(S-II) ISIN: INE723N04016
Unlisted Preference Shares(S-III) ISIN: INE723N04024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400001

Dear Sir/Madam,

Sub: Undertaking on Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to certify that the disclosure requirements under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, regarding the Statement of deviation or variation in the use of proceeds from public issue, rights issue, preferential issue, etc., are not applicable to our Company.

The aforementioned declaration is made for the Quarter ended 31st March, 2026.

Kindly take the above on record.

Thanking you,

Yours faithfully,

For **Prima Industries Limited**

V B NAYANA

Digitally signed by V B
NAYANA
Date: 2026.05.28
16:02:40 +05'30'

Nayana V B

Company Secretary and Compliance Officer
Membership No. A76822