

# 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](mailto:primagroupcompanies@gmail.com)  
[www.primaindustries.in](http://www.primaindustries.in)

**Ref: PIL/SEC/2025-26/53**

12<sup>th</sup> November 2025

To

**Stock Code: BSE: 531246**  
**ISIN: INE723N01012**

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai-400 023

Dear Sir/Madam,

**Sub: Outcome of Board Meeting dated 12<sup>th</sup> November, 2025 pursuant to Regulation 30 of SEBI (LODR) Regulations 2015**

**Ref: Board Meeting Intimation Letter dated 03<sup>rd</sup> November, 2025**

With reference to the captioned subject, we hereby inform you that the Board of Directors of the Company at its meeting held on Wednesday, 12<sup>th</sup> November, 2025 has inter-alia considered and approved the following: -

1. The Board has approved and adopted the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September 2025, along with the Limited Review Report thereon from the Statutory Auditors. The results were also duly approved by the Audit Committee in its meeting held on 12<sup>th</sup> November 2025. The financial statements are enclosed herewith for your reference.
2. The Board considered, discussed and reviewed the other items of business as per the Agenda.

The above announcements are also being made available on the website of the Company at [www.primaindustries.in](http://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 Securities and Exchange Board of India (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**

**Nayana V B**  
**Company Secretary and Compliance Officer**

**PRIMA INDUSTRIES LIMITED**  
CIN:L15142KL1994PLC008368

Registered Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin-683 110  
Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2025 prepared in compliance with the Indian Accounting Standards(Ind-AS)

| Security Code- 531246 |                                                                                      | (Figures in Millions) |                   |                   |                   |                   |                    |
|-----------------------|--------------------------------------------------------------------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| STANDALONE            |                                                                                      |                       |                   |                   |                   |                   |                    |
| Particulars           |                                                                                      | Quarter Ended         |                   |                   | 6 months ended    |                   | Year Ended         |
|                       |                                                                                      | 30th<br>Sept,2025     | 30th<br>June,2025 | 30th<br>Sept,2024 | 30th<br>Sept,2025 | 30th<br>Sept,2024 | 31st<br>March,2025 |
| Sl. No.               | Type                                                                                 | Unaudited             | Unaudited         | Unaudited         | Unaudited         | Unaudited         | Audited            |
|                       | Months                                                                               | 3                     | 3                 | 3                 | 6                 | 6                 | 12                 |
|                       |                                                                                      |                       |                   |                   |                   |                   |                    |
| 1                     | Revenue from operation                                                               | 17.76                 | 20.84             | 19.49             | 38.60             | 35.57             | 75.48              |
| 2                     | Investment Income                                                                    | 0.00                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               |
| 3                     | Other Income                                                                         | 0.01                  | 0.02              | 0.02              | 0.03              | 0.16              | 8.75               |
| 4                     | <b>Total Income (1+2+3)</b>                                                          | <b>17.77</b>          | <b>20.86</b>      | <b>19.51</b>      | <b>38.63</b>      | <b>35.73</b>      | <b>84.23</b>       |
| 5                     | Expense                                                                              |                       |                   |                   | 0.00              |                   |                    |
| (i)                   | Cost of Materials Consumed                                                           | 0.00                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.94               |
| (ii)                  | Purchase of Stock in Trade                                                           | 0.00                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               |
| (iii)                 | Changes in Inventories of F G, WIP and Stock                                         | -1.33                 | -0.48             | 0.16              | -1.81             | -0.54             | 0.00               |
| (iv)                  | Employee benefits expense                                                            | 3.33                  | 4.75              | 3.49              | 8.08              | 6.78              | 14.92              |
| (v)                   | Cost of Power & Fuel                                                                 | 5.79                  | 7.9               | 10.41             | 13.69             | 17.12             | 34.98              |
| (vi)                  | Finance Costs                                                                        | 0                     | 0.06              | 0.00              | 0.06              | 0.00              | 0.27               |
| (vii)                 | Depreciation and amortisation expense                                                | 0.68                  | 0.68              | 1.60              | 1.36              | 3.20              | 2.55               |
| (viii)                | Administration and other expenses                                                    | 9.69                  | 9.17              | 6.09              | 18.86             | 12.74             | 29.70              |
| 6                     | <b>Total expenses (5(i) to 5(viii))</b>                                              | <b>18.16</b>          | <b>22.08</b>      | <b>21.75</b>      | <b>40.24</b>      | <b>39.3</b>       | <b>83.36</b>       |
| 7                     | <b>Profit before exceptional items and tax (4-6)</b>                                 | <b>-0.39</b>          | <b>-1.22</b>      | <b>-2.24</b>      | <b>-1.61</b>      | <b>-3.57</b>      | <b>0.87</b>        |
| 8                     | Exceptional items (net)                                                              | 0.00                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               |
| 9                     | <b>Profit before tax (7+8)</b>                                                       | <b>-0.39</b>          | <b>-1.22</b>      | <b>-2.24</b>      | <b>-1.61</b>      | <b>-3.57</b>      | <b>0.87</b>        |
| 10                    | Tax expense                                                                          | 0.00                  | 0.00              | 0.00              | 0.00              | 0.00              | 3.84               |
| 11                    | <b>Profit for the quarter/year (9-10)</b>                                            | <b>-0.39</b>          | <b>-1.22</b>      | <b>-2.24</b>      | <b>-1.61</b>      | <b>-3.57</b>      | <b>-2.97</b>       |
| 12                    | Other comprehensive income (net of taxes)                                            | 0.00                  | 0.00              | 0.00              | 0.00              | 0.00              | 1.54               |
| 13                    | <b>Total comprehensive income for the quarter/year (11+12)</b>                       | <b>-0.39</b>          | <b>-1.22</b>      | <b>-2.24</b>      | <b>-1.61</b>      | <b>-3.57</b>      | <b>-1.43</b>       |
| 14                    | <b>Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)</b> | <b>10.79</b>          | <b>10.79</b>      | <b>10.79</b>      | <b>10.79</b>      | <b>10.79</b>      | <b>10.79</b>       |
| 15                    | Other Equity                                                                         | 0.00                  | 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              | 0.00               |
| (i)                   | Basic and diluted before exceptional items and tax (Rs.) (refer note below)          | -0.04                 | -0.11             | -0.21             | -0.15             | -0.33             | 0.08               |
| (ii)                  | Basic and diluted after exceptional item and tax (Rs.) (refer note below)            | -0.04                 | -0.11             | -0.21             | -0.15             | -0.33             | -0.13              |

**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 12-11-2025
- 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 stock exchange website ([www.bseindia.com](http://www.bseindia.com)) and Company's web site ([www.primaindustries.in](http://www.primaindustries.in))
- The Company does not have exceptional and extraordinary item to report for the above period.
- Previous Quarter/Year figures have been regrouped/ reclassified and rearranged where ever necessary to correspond with the current quarter's/ year,s classification/disclosure.
- EPS is calculated before providing preference dividend.



For Prima Industries Limited

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

Ernakulam  
12-11-2025

**PRIMA INDUSTRIES LIMITED**  
CIN:L15142KL1994PLC008368

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

**STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2025**

|          |                                                                         | September 30, 2025  | September 30, 2024 |
|----------|-------------------------------------------------------------------------|---------------------|--------------------|
| Sl N     | Particulars                                                             |                     |                    |
|          |                                                                         | Figures in Million. |                    |
| <b>A</b> | <b>Cash flows from operating activities</b>                             |                     |                    |
|          | Profit before tax and exceptional item                                  | -1.61               | -3.57              |
|          | Non- cash adjustment to reconcile profit before tax to net cash flows   |                     |                    |
|          | Depreciation and amortization expense                                   | 1.36                | 3.20               |
|          | Finance charges( Interest Expense)                                      | 0.06                | 0.00               |
|          | Profit on sale of Investments                                           |                     |                    |
|          | Interest received                                                       |                     |                    |
|          | Operating profit before working capital changes                         | -0.19               | -0.37              |
|          | <b>Movements in working capital:</b>                                    |                     |                    |
|          | Increase/(decrease) in short term borrowings                            | 1.03                | 0.00               |
|          | Increase/(decrease) in trade payables                                   | 1.63                | 0.04               |
|          | Increase/(decrease) in provisions (IT)                                  |                     |                    |
|          | Increase/(decrease) in other liabilities                                | 3.55                | 0.00               |
|          | Decrease/(increase) in loans and advances                               | -1.26               | 0.00               |
|          | Decrease/(increase) in other assets                                     | 3.32                | -7.27              |
|          | Decrease/(increase) in Inventories                                      | -1.81               | 0.16               |
|          | Decrease/(increase) in trade receivables                                | -0.70               | 0.16               |
|          | Decrease/(increase) in other provisions                                 | -2.83               | 0.00               |
|          | Cash generated from/(used in) operations                                | 2.93                | -6.91              |
|          | Net cash flow from/(used in) operating activities (I)                   | 2.74                | -7.28              |
| <b>B</b> | <b>Cash flows from investing activities</b>                             |                     |                    |
|          | Purchase of fixed assets                                                | 0                   | -1.25              |
|          | Sale of Fixed Asset                                                     | 0.01                |                    |
|          | Income from Investments                                                 |                     | 0.38               |
|          | Purchase of non- current investments                                    | 2.49                | -6.30              |
|          | Sale of Investment                                                      | 0                   | 6.15               |
|          | Interest received                                                       | 0                   | 0.00               |
|          | Net cash flow from/(used in) investing activities (II)                  | 2.50                | -1.02              |
|          | <b>Cash flows from financing activities</b>                             |                     |                    |
| <b>C</b> | Finance charges( Interest Expense)                                      | -0.06               | 0.00               |
|          | Proceeds from Long Term Borrowings                                      | -4.95               | 5.54               |
|          | Long term Loans & Advances                                              | 0.34                | 3.22               |
|          | Net cash flow from/(used in) financing activities (III)                 | -4.67               | 8.76               |
| <b>D</b> | <b>Net increase /(decrease) in cash and cash equivalents (I+II+III)</b> | 0.57                | 0.46               |
|          | Cash and cash equivalents at the beginning of the year                  | 0.09                | 0.13               |
|          | Cash and cash equivalents at the end of the year                        | 0.66                | 0.59               |
|          | <b>Cash and cash equivalents are represented by :</b>                   |                     |                    |
|          | Balance with Banks in Current Accounts                                  | 0.22                | 0.41               |
|          | Cash in Hand                                                            | 0.44                | 0.18               |
|          | Cash and cash equivalents at the end of the year                        | 0.66                | 0.59               |

**Notes:**

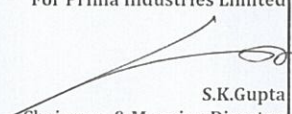
- 1 Cash and Cash Equivalents include Cash in Hand, Balance with Banks on Current Accounts and Deposit Accounts
- 2 The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard on Cash Flow Statement (Ind AS-7) issued by the Institute of Chartered Accountants of India.
- 3 Previous year figures have been rearranged/regrouped wherever necessary
- 4 Opening Balance of Cash & Cash Equivalents is as per the previous year's Audited Balance Sheet

Place : Ernakulam  
Date:12-11-2025



For Prima Industries Ltd

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

| PRIMA INDUSTRIES LIMITED<br>CIN:L15142KL1994PLC008368<br>Registered Office: Door No. V-679/C,Industrial Development Area,Muppathadam,Edayar,Cochin-683 110<br>Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2025 prepared in compliance with the Indian Accounting Standards(Ind-AS)                                               |                                                                                      |                                                                                      |                |                |                                                                                                                                                                                       |                |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|
| Security Code- 531246                                                                                                                                                                                                                                                                                                                                                                         |                                                                                      | (Figures in Millions)                                                                |                |                |                                                                                                                                                                                       |                |                 |
| CONSOLIDATED                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                      |                                                                                      |                |                |                                                                                                                                                                                       |                |                 |
| Particulars                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                      | Quarter Ended                                                                        |                |                | 6 months ended                                                                                                                                                                        |                | Year Ended      |
|                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                      | 30th Sept,2025                                                                       | 30th June,2025 | 30th Sept,2024 | 30th Sept,2025                                                                                                                                                                        | 30th Sept,2024 | 31st March,2025 |
| SL No.                                                                                                                                                                                                                                                                                                                                                                                        | Type                                                                                 | Unaudited                                                                            | Unaudited      | Unaudited      | Unaudited                                                                                                                                                                             | Unaudited      | Audited         |
|                                                                                                                                                                                                                                                                                                                                                                                               | Months                                                                               | 3                                                                                    | 3              | 3              | 6                                                                                                                                                                                     | 6              | 12              |
| 1                                                                                                                                                                                                                                                                                                                                                                                             | Revenue from operation                                                               | 17.76                                                                                | 20.84          | 19.49          | 38.60                                                                                                                                                                                 | 35.57          | 75.48           |
| 2                                                                                                                                                                                                                                                                                                                                                                                             | Investment Income                                                                    | 0.00                                                                                 | 0.00           | 0.00           | 0.00                                                                                                                                                                                  | 0.00           | 0.00            |
| 3                                                                                                                                                                                                                                                                                                                                                                                             | Other Income                                                                         | 0.01                                                                                 | 0.02           | 0.02           | 0.03                                                                                                                                                                                  | 0.16           | 8.75            |
| 4                                                                                                                                                                                                                                                                                                                                                                                             | <b>Total Income (1+2+3)</b>                                                          | <b>17.77</b>                                                                         | <b>20.86</b>   | <b>19.51</b>   | <b>38.63</b>                                                                                                                                                                          | <b>35.73</b>   | <b>84.23</b>    |
| 5                                                                                                                                                                                                                                                                                                                                                                                             | Expense                                                                              |                                                                                      |                |                | 0.00                                                                                                                                                                                  |                |                 |
| (i)                                                                                                                                                                                                                                                                                                                                                                                           | Cost of Materials Consumed                                                           | 0.00                                                                                 | 0.00           | 0.00           | 0.00                                                                                                                                                                                  | 0.00           | 0.94            |
| (ii)                                                                                                                                                                                                                                                                                                                                                                                          | Purchase of Stock in Trade                                                           | 0.00                                                                                 | 0.00           | 0.00           | 0.00                                                                                                                                                                                  | 0.00           | 0.00            |
| (iii)                                                                                                                                                                                                                                                                                                                                                                                         | Changes in Inventories of F G, WIP and Stock in                                      | -1.33                                                                                | -0.48          | 0.16           | -1.81                                                                                                                                                                                 | -0.54          | 0.00            |
| (iv)                                                                                                                                                                                                                                                                                                                                                                                          | Employee benefits expense                                                            | 3.33                                                                                 | 4.75           | 3.49           | 8.08                                                                                                                                                                                  | 6.78           | 14.92           |
| (v)                                                                                                                                                                                                                                                                                                                                                                                           | Cost of Power & Fuel                                                                 | 5.79                                                                                 | 7.9            | 10.41          | 13.69                                                                                                                                                                                 | 17.12          | 34.98           |
| (vi)                                                                                                                                                                                                                                                                                                                                                                                          | Finance Costs                                                                        | 0                                                                                    | 0.06           | 0.00           | 0.06                                                                                                                                                                                  | 0.00           | 0.27            |
| (vii)                                                                                                                                                                                                                                                                                                                                                                                         | Depreciation and amortisation expense                                                | 0.68                                                                                 | 0.68           | 1.60           | 1.36                                                                                                                                                                                  | 3.20           | 2.55            |
| (viii)                                                                                                                                                                                                                                                                                                                                                                                        | Administration and other expenses                                                    | 9.69                                                                                 | 9.17           | 6.09           | 18.86                                                                                                                                                                                 | 12.74          | 29.70           |
| 6                                                                                                                                                                                                                                                                                                                                                                                             | <b>Total expenses (5(i) to 5(viii))</b>                                              | <b>18.16</b>                                                                         | <b>22.08</b>   | <b>21.75</b>   | <b>40.24</b>                                                                                                                                                                          | <b>39.3</b>    | <b>83.36</b>    |
| 7                                                                                                                                                                                                                                                                                                                                                                                             | <b>Profit before exceptional items and tax (4-6)</b>                                 | <b>-0.39</b>                                                                         | <b>-1.22</b>   | <b>-2.24</b>   | <b>-1.61</b>                                                                                                                                                                          | <b>-3.57</b>   | <b>0.87</b>     |
| 8                                                                                                                                                                                                                                                                                                                                                                                             | Exceptional items (net)                                                              | 0.00                                                                                 | 0.00           | 0.00           | 0.00                                                                                                                                                                                  | 0.00           | 0.00            |
| 9                                                                                                                                                                                                                                                                                                                                                                                             | <b>Profit before tax (7+8)</b>                                                       | <b>-0.39</b>                                                                         | <b>-1.22</b>   | <b>-2.24</b>   | <b>-1.61</b>                                                                                                                                                                          | <b>-3.57</b>   | <b>0.87</b>     |
| 10                                                                                                                                                                                                                                                                                                                                                                                            | Tax expense                                                                          | 0.00                                                                                 | 0.00           | 0.00           | 0.00                                                                                                                                                                                  | 0.00           | 3.84            |
| 11                                                                                                                                                                                                                                                                                                                                                                                            | <b>Profit for the quarter/year (9-10)</b>                                            | <b>-0.39</b>                                                                         | <b>-1.22</b>   | <b>-2.24</b>   | <b>-1.61</b>                                                                                                                                                                          | <b>-3.57</b>   | <b>-2.97</b>    |
| 12                                                                                                                                                                                                                                                                                                                                                                                            | Other comprehensive income (net of taxes)                                            | 0.00                                                                                 | 0.00           | 0.00           | 0.00                                                                                                                                                                                  | 0.00           | 1.54            |
| 13                                                                                                                                                                                                                                                                                                                                                                                            | <b>Total comprehensive income for the quarter/year (11+12)</b>                       | <b>-0.39</b>                                                                         | <b>-1.22</b>   | <b>-2.24</b>   | <b>-1.61</b>                                                                                                                                                                          | <b>-3.57</b>   | <b>-1.43</b>    |
| 14                                                                                                                                                                                                                                                                                                                                                                                            | <b>Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)</b> | <b>10.79</b>                                                                         | <b>10.79</b>   | <b>10.79</b>   | <b>10.79</b>                                                                                                                                                                          | <b>10.79</b>   | <b>10.79</b>    |
| 15                                                                                                                                                                                                                                                                                                                                                                                            | Other Equity                                                                         | 0.00                                                                                 | 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           | 0.00            |
| (i)                                                                                                                                                                                                                                                                                                                                                                                           | Basic and diluted before exceptional items and tax (Rs.) (refer note below)          | -0.04                                                                                | -0.11          | -0.21          | -0.15                                                                                                                                                                                 | -0.33          | 0.08            |
| (ii)                                                                                                                                                                                                                                                                                                                                                                                          | Basic and diluted after exceptional item and tax (Rs.) (refer note below)            | -0.04                                                                                | -0.11          | -0.21          | -0.15                                                                                                                                                                                 | -0.33          | -0.13           |
| Notes                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                      |                                                                                      |                |                |                                                                                                                                                                                       |                |                 |
| 1.The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12-11-2025                                                                                                                                                                                                                                |                                                                                      |                                                                                      |                |                |                                                                                                                                                                                       |                |                 |
| 2.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                                                                                                                                                         |                                                                                      |                                                                                      |                |                |                                                                                                                                                                                       |                |                 |
| 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 stock exchange website (www.bseindia.com) and Company's web site (www.primaindustries.in) |                                                                                      |                                                                                      |                |                |                                                                                                                                                                                       |                |                 |
| 4.The Company does not have exceptional and extraordinary item to report for the above period.                                                                                                                                                                                                                                                                                                |                                                                                      |                                                                                      |                |                |                                                                                                                                                                                       |                |                 |
| 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<br>12-11-2025                                                                                                                                                                                                                                                                                                                                                                       |                                                                                      |  |                |                | For Prima Industries Limited<br><br><br>S.K.Gupta<br>Chairman & Manging Director<br>DIN:00248760 |                |                 |

| PRIMA INDUSTRIES LIMITED                                                                          |                                                                                                                                                                                                                |                                                           |                    |
|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------|
| CIN:L15142KL1994PLC008368                                                                         |                                                                                                                                                                                                                |                                                           |                    |
| Registered Office: Door No. V-679/C,Industrial Development Area,Muppathadam,Edayar,Cochin-683 110 |                                                                                                                                                                                                                |                                                           |                    |
| CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2025               |                                                                                                                                                                                                                |                                                           |                    |
|                                                                                                   |                                                                                                                                                                                                                | September 30, 2025                                        | September 30, 2024 |
| Sl N                                                                                              | Particulars                                                                                                                                                                                                    | Figures in Million.                                       |                    |
| A                                                                                                 | <b>Cash flows from operating activities</b>                                                                                                                                                                    |                                                           |                    |
|                                                                                                   | Profit before tax and exceptional item                                                                                                                                                                         | -1.61                                                     | -3.57              |
|                                                                                                   | Non- cash adjustment to reconcile profit before tax to net cash flows                                                                                                                                          |                                                           |                    |
|                                                                                                   | Depreciation and amortization expense                                                                                                                                                                          | 1.36                                                      | 3.20               |
|                                                                                                   | Finance charges( Interest Expense)                                                                                                                                                                             | 0.06                                                      | 0.00               |
|                                                                                                   | Profit on sale of Investments                                                                                                                                                                                  |                                                           |                    |
|                                                                                                   | Interest received                                                                                                                                                                                              |                                                           |                    |
|                                                                                                   | <b>Operating profit before working capital changes</b>                                                                                                                                                         | -0.19                                                     | -0.37              |
|                                                                                                   | <b>Movements in working capital:</b>                                                                                                                                                                           |                                                           |                    |
|                                                                                                   | Increase/(decrease) in short term borrowings                                                                                                                                                                   | 1.03                                                      | 0.00               |
|                                                                                                   | Increase/(decrease) in trade payables                                                                                                                                                                          | 1.63                                                      | 0.04               |
|                                                                                                   | Increase/(decrease) in provisions (IT)                                                                                                                                                                         |                                                           |                    |
|                                                                                                   | Increase/(decrease) in other liabilities                                                                                                                                                                       | 3.55                                                      | 0.00               |
|                                                                                                   | Decrease/(increase) in loans and advances                                                                                                                                                                      | -1.26                                                     | 0.00               |
|                                                                                                   | Decrease/(increase) in other assets                                                                                                                                                                            | 3.32                                                      | -7.27              |
|                                                                                                   | Decrease/(increase) in Inventories                                                                                                                                                                             | -1.81                                                     | 0.16               |
|                                                                                                   | Decrease/(increase) in trade receivables                                                                                                                                                                       | -0.70                                                     | 0.16               |
|                                                                                                   | Decrease/(increase) in other provisions                                                                                                                                                                        | -2.83                                                     | 0.00               |
|                                                                                                   | <b>Cash generated from/(used in) operations</b>                                                                                                                                                                | 2.93                                                      | -6.91              |
|                                                                                                   | <b>Net cash flow from/(used in) operating activities (I)</b>                                                                                                                                                   | 2.74                                                      | -7.28              |
| B                                                                                                 | <b>Cash flows from investing activities</b>                                                                                                                                                                    |                                                           |                    |
|                                                                                                   | Purchase of fixed assets                                                                                                                                                                                       | 0                                                         | -1.25              |
|                                                                                                   | Sale of Fixed Asset                                                                                                                                                                                            | 0.01                                                      |                    |
|                                                                                                   | Income from Investments                                                                                                                                                                                        |                                                           | 0.38               |
|                                                                                                   | Purchase of non- current investments                                                                                                                                                                           | 2.49                                                      | -6.30              |
|                                                                                                   | Sale of Investment                                                                                                                                                                                             | 0                                                         | 6.15               |
|                                                                                                   | Interest received                                                                                                                                                                                              | 0                                                         | 0.00               |
|                                                                                                   | <b>Net cash flow from/(used in) investing activities (II)</b>                                                                                                                                                  | 2.50                                                      | -1.02              |
|                                                                                                   | <b>Cash flows from financing activities</b>                                                                                                                                                                    |                                                           |                    |
| C                                                                                                 | Finance charges( Interest Expense)                                                                                                                                                                             | -0.06                                                     | 0.00               |
|                                                                                                   | Proceeds from Long Term Borrowings                                                                                                                                                                             | -4.95                                                     | 5.54               |
|                                                                                                   | Long term Loans & Advances                                                                                                                                                                                     | 0.34                                                      | 3.22               |
|                                                                                                   | <b>Net cash flow from/(used in) financing activities (III)</b>                                                                                                                                                 | -4.67                                                     | 8.76               |
| D                                                                                                 | <b>Net increase /(decrease) in cash and cash equivalents (I+II+III)</b>                                                                                                                                        | 0.57                                                      | 0.46               |
|                                                                                                   | Cash and cash equivalents at the beginning of the year                                                                                                                                                         | 0.09                                                      | 0.13               |
|                                                                                                   | <b>Cash and cash equivalents at the end of the year</b>                                                                                                                                                        | 0.66                                                      | 0.59               |
|                                                                                                   | <b>Cash and cash equivalents are represented by :</b>                                                                                                                                                          |                                                           |                    |
|                                                                                                   | Balance with Banks in Current Accounts                                                                                                                                                                         | 0.22                                                      | 0.41               |
|                                                                                                   | Cash in Hand                                                                                                                                                                                                   | 0.44                                                      | 0.18               |
|                                                                                                   | <b>Cash and cash equivalents at the end of the year</b>                                                                                                                                                        | 0.66                                                      | 0.59               |
| 2                                                                                                 | 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. |                                                           |                    |
| 3                                                                                                 | Previous year figures have been rearranged/regrouped wherever necessary                                                                                                                                        |                                                           |                    |
| 4                                                                                                 | Opening Balance of Cash & Cash Equivalents is as per the previous year's Audited Balance Sheet                                                                                                                 |                                                           |                    |
| Place : Ernakulam                                                                                 |                                                                                                                                                                                                                | For Prima Industries Ltd                                  |                    |
| Date:12-11-2025                                                                                   |                                                                                                                                                                                                                | S.K.Gupta<br>Chairman & Managing Director<br>DIN-00248760 |                    |



| PRIMA INDUSTRIES LIMITED                                                                          |                                |                 |                 |                 |                 |
|---------------------------------------------------------------------------------------------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|
| CIN:L15142KL1994PLC008368                                                                         |                                |                 |                 |                 |                 |
| Registered Office: Door No. V-679/C,Industrial Development Area,Muppathadam,Edayar,Cochin-683 110 |                                |                 |                 |                 |                 |
| STATEMENT OF ASSETS & LIABILITIES                                                                 |                                |                 |                 |                 |                 |
|                                                                                                   |                                | STANDALONE      |                 | CONSOLIDATED    |                 |
| Sl No                                                                                             | Particulars                    | As on 30-9-2025 | As on 31-3-2025 | As on 30-9-2025 | As on 31-3-2025 |
|                                                                                                   |                                | Unaudited       | Audited         | Unaudited       | Audited         |
| Figures in Million.                                                                               |                                |                 |                 |                 |                 |
|                                                                                                   | <b>ASSETS</b>                  |                 |                 |                 |                 |
| 1                                                                                                 | <b>Non-current assets</b>      |                 |                 |                 |                 |
| -                                                                                                 | Property,Plant & Equipment     | 60.16           | 61.52           | 60.16           | 61.52           |
| -                                                                                                 | Capital work-in progress       |                 |                 |                 |                 |
| -                                                                                                 | Financial Assets               |                 |                 |                 |                 |
| -                                                                                                 | Investments                    | 100.58          | 98.10           | 100.58          | 98.10           |
| -                                                                                                 | Loans                          | 1.34            | 1.68            | 1.34            | 1.68            |
| -                                                                                                 | Other Non Current Assets       |                 |                 |                 |                 |
| 2                                                                                                 | <b>Current Assets</b>          |                 |                 |                 |                 |
| -                                                                                                 | Inventories                    | 5.26            | 3.45            | 5.26            | 3.45            |
| -                                                                                                 | Financial Assets               |                 |                 |                 |                 |
| -                                                                                                 | Trade receivables              | 2.62            | 1.92            | 2.62            | 1.92            |
| -                                                                                                 | Cash and cash equivalents      | 0.66            | 0.09            | 0.66            | 0.09            |
| -                                                                                                 | Loans                          | 1.28            | 0.02            | 1.28            | 0.02            |
| -                                                                                                 | Tax Assets (Net)               | 3.04            | 3.04            | 3.04            | 3.04            |
| -                                                                                                 | Other current assets           | 77.16           | 79.81           | 77.16           | 79.81           |
|                                                                                                   | <b>TOTAL</b>                   | <b>252.1</b>    | <b>249.63</b>   | <b>252.1</b>    | <b>249.63</b>   |
|                                                                                                   | <b>EQUITY&amp;LIABILITIES</b>  |                 |                 |                 |                 |
| 1                                                                                                 | <b>Equity</b>                  |                 |                 |                 |                 |
| -                                                                                                 | Equity share capital           | 229.97          | 229.97          | 229.97          | 229.97          |
| -                                                                                                 | Other equity                   | -36.93          | -35.32          | -36.93          | -35.32          |
| 2                                                                                                 | <b>Liabilities</b>             |                 |                 |                 |                 |
|                                                                                                   | <b>Non-Current Liabilities</b> |                 |                 |                 |                 |
| -                                                                                                 | Financial Liabilities          |                 |                 |                 |                 |
| -                                                                                                 | Borrowings                     | 20.72           | 25.67           | 20.37           | 25.67           |
| -                                                                                                 | Provisions                     | 3.54            | 3.05            | 3.54            | 3.05            |
| -                                                                                                 | Deferred tax asset(Net)        | 14.77           | 14.77           | 14.77           | 14.77           |
| 3                                                                                                 | <b>Current Liabilities</b>     |                 |                 |                 |                 |
| -                                                                                                 | Financial Liabilities          |                 |                 |                 |                 |
| -                                                                                                 | Borrowings                     | 4.53            | 3.50            | 4.53            | 3.50            |
| -                                                                                                 | Bank Overdraft                 | 2.33            |                 | 2.33            |                 |
| -                                                                                                 | Trade payables                 | 1.77            | 0.14            | 1.77            | 0.14            |
| -                                                                                                 | Other Current Liabilities      | 9.06            | 7.85            | 14.36           | 7.85            |
| -                                                                                                 | Provisions                     | 2.34            | 0               | 2.34            |                 |
|                                                                                                   | <b>TOTAL</b>                   | <b>252.1</b>    | <b>249.63</b>   | <b>257.05</b>   | <b>249.63</b>   |

Ernakulam  
12.11.2025



For Prima Industries Limited

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

## LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Prima Industries Limited**, Prima House, V/679-C, Industrial Development Area, Muppathadam Post, Edayar, Cochin - 683110, Ernakulam District, Kerala, for the period ended 30<sup>th</sup> September, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material mis-statement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material mis-statement.

DATE : 12/11/2025

UDIN : 25202134BMITYZ5092

**For. G. Joseph & Associates**

**Chartered Accountants**

**Firm Regn. No.006310S**



**P. RAJAGOPAL**

**Partner**

**M. No.202134**



## LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s. Prima Industries Limited, Prima House, V/679-C, Industrial Development Area, Muppathadam Post, Edayar, Cochin - 683110, Ernakulam District, Kerala, for the period ended 30<sup>th</sup> September, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material mis-statement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material mis-statement.

DATE : 12/11/2025

UDIN : 25202134BMITZA5064

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



**P. RAJAGOPAL**  
**Partner**

**M. No.202134**