

PRIMA AGRO LIMITED



CORPORATE & REGD. OFFICE
Industrial Development Area
Muppathadam P. O., Edayar, Cochin - 683 110
Kerala State, India
Tel: 91-484-2551533, (4 Lines)
CIN: L15331KL 1987PLC004833
E-mail: primagroupcompanies@gmail.com
primaedayar@gmail.com
www.primaagro.in

Ref: PAL/SEC/2026-27/13

28th May, 2026

Stock Code: BSE: 519262
Listed Equity Shares ISIN: INE297D01018
Unlisted Preference Shares ISIN: INE297D04012

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 (LODR) 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. Grandmark & Associates, Chartered Accountants (Firm Registration Number 011317N), 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 re-appointed M/s. G. Joseph & Associates, Chartered Accountants, (Firm Registration No. 006310S), Kerala as the Internal Auditor of the Company for the Financial Year 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.primaagro.in

The meeting commenced at 02.00 PM and concluded at 02.55 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 Agro Limited**

V. R. Sadasivan Pillai
Company Secretary and Compliance Officer
Membership No: F13001

PRIMA AGRO LIMITED



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Annexure- 1

Details required under Regulation 30 of the SEBI (LODR) 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. G. Joseph and Associates, Chartered Accountants having Firm Registration No: 006310S.
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. G. Joseph and Associates, Chartered Accountants having Firm Registration No: 006310S, are re-appointed as Internal Auditor of the Company for the Financial Year 2026-2027.
4	Brief Profile (in case of appointment)	G. Joseph & Associates is a firm of Chartered accountants which has its origins in 1988 with a focus on project consultancy services such as preparation of detailed project reports and credit syndication. Their basket of services expand to audit & assurance, taxation, corporate advisory, transaction services and business process outsourcing. With its 7 partners and 90+ headcount, the firm services over 300 corporate clients across India, the US, the UK, continental Europe, the Middle East, South East Asia, and Australia. Address: G. Joseph & Associates, Chartered Accountants, 37/2038, First Floor, Muttathil Lane, Kadavanthra, Cochin, 682020.



5	Disclosure of Relationships between Directors (in case of appointment of Director)	Not Applicable.
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For **Prima Agro Limited**

V. R. Sadasivan Pillai
Company Secretary and Compliance Officer
Membership No: F13001

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS
PRIMA AGRO LTD
KOCHI

Report on the Audit of the Standalone Financial Statement

Opinion

We have audited the accompanying Standalone financial statements of PRIMA AGRO LTD ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (here in after referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.



GRAND MARK & ASSOCIATES
CHARTERED ACCOUNTANTS

Kochi Office - VIth Level, Amrita Trade Towers, Pallimukku, S.A.Road, Kochi 682 016, Kerala

Tel: +4842354694, 9446866588, 9847031366 | Email: gmakochi@grandmarkca.com | www.grandmarkca.com

Trivandrum Office - TC 36/701, Sankar Bhavan, Perumthanni, Vallakkadavu PO., Thiruvananthapuram 695 008, Kerala

Head Office: 118, L.G.F. Navjivan Vihar, Opp Geetanjali Enclave, Malviya Nagar, New Delhi-110017

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Basis for Opinion

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

Emphasis of matter paragraph

- We draw your attention to Note-13 of the financial statements, which states that total outstanding dues of micro, small and medium enterprises and total outstanding dues of payables other than micro, small and medium enterprises are not separately disclosed since no intimations has been received from the vendors in this regard
- We draw your attention to Note-12 and Note-20 of financial statements and "Key accounting judgments, Estimates and assumptions" in Significant accounting policies & Notes forming part of accounts, which states that computation as per Ind AS 19 "Employee Benefits" has not been applied for accounting for gratuity and other employee benefits. The gratuity has been accounted for the year on the basis of the completed service tenure of the employees as per company's own computation and ex-gratia has also been accounted for the year as per the company's own computation.
- We draw your attention to Note-11(b) of financial statements and Note-23(2.3) (e) in Significant accounting policies & Notes forming part of accounts, which states that the preference shares are not measured at amortized cost as required by Ind AS 109 and outstanding financial liability with respect to cumulative preference dividend is not recognized in the financial statements. Further the company has not accounted for the preference dividend payable for the year. The financial impact of the same has not been quantified.
- We draw attention to Note No. 4 of the financial statements, wherein the Company had incurred business promotion expenses in the previous year and treated the same as deferred expenditure, to be amortized over a period of five years considering the expected future economic benefits



arising therefrom, which is not in accordance with the provision of Ind AS.

- On verification of MCA portal, it was observed that the company has created charge on its assets in connection with credit facility of Rs. 55,27,392/- availed from KFC for which no outstanding balance in the books of account of the company as on 31st March 2026. However, the said charge is still in existence as per the ROC records as the company has not filed any satisfaction in this regard.
- Our opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

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

Management's Responsibility for the Standalone Financial Statements

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



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

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

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

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

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

We also:

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



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

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

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

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

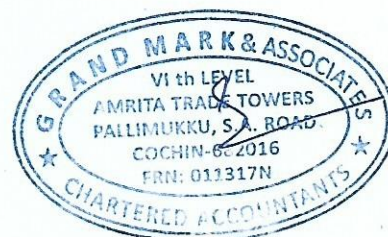
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

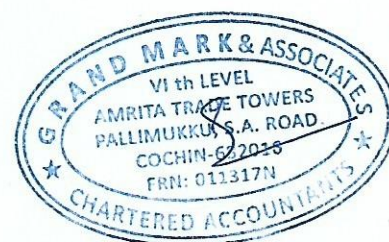


Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit, except otherwise stated in this regard.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except otherwise stated in this regard.
 - c) The Standalone balance sheet, the Standalone statement of profit and loss (including other comprehensive income), the Standalone statement of changes in equity and the Standalone statement of cash flows dealt with by this Report are in agreement with the books of account, except otherwise stated in this regard.
 - d) In our opinion, the aforesaid Standalone financial statements comply with the Ind AS specified under Section 133 of the Act; except to that stated in the Emphasis of matter paragraph
 - e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act; and
 - f) With respect to the adequacy of the internal financial controls with reference to Standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations as at 31 March 2026 on its financial position in its Standalone financial statements – Refer Additional Note no. 11 of Significant accounting policies & Notes forming part of accounts to the Standalone financial statements;
 - ii. The Company did not have any long-term contracts for which there were any material foreseeable losses. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses on derivative contracts.



- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company; and
 - iv.
 - a. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c. Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v. The company has not declared or paid any dividend during the year.
 - vi. Based on the examination carried out during the course of audit, it was observed that the company has used accounting software systems for maintaining its books of account for the financial year ended March 31,2026 which have the feature of recording audit trail (edit log) facility and the same has operated for the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.
4. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:



In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 read with Schedule V to the Act.

UDIN: 26228064NAKTGY7404
For **G R A N D M A R K & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 011317N



Place : Cochin
Date : 28-05-2026



CA. BIBIN SAJAN FCA
PARTNER
Membership No: 228064

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 of Independent Auditor's Report of even date to the members of Prima Agro Limited on the financial statements of the company for the year ended 31st March, 2026)

In terms of Companies (Auditor's Report) Order 2020, issued by the Central Government of India, in terms of section 143(11) of The Companies Act, 2013, we further report, on the matters specified in paragraph 3 and 4 of the said Order, that:-

1. In respect of Property, Plant & Equipment and other Assets:

a.

i. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment and other Assets on the basis of available information.

ii. The company does not own any intangible assets.

b. As explained to us, the Property, Plant & Equipment have not been physically verified by the management during the year but there is a regular program of verification which, in our opinion, is reasonable having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.

c. As per the information and explanations, provided to us, title deeds of immovable properties are in the name of the Company as at Balance Sheet date.

d. As per the information and explanation given to us, the company has not revalued its Property, Plant & Equipment or Intangible assets or both during the year.

e. In our opinion and as per the information and explanation provided to us, no proceedings have been initiated against the company for holding benami property under The Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

GRAND MARK & ASSOCIATES
CHARTERED ACCOUNTANTS

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Tel: +4842354694, 9446866588, 9847031366 | Email: gmarkchi@grandmarkca.com | www.grandmarkca.com

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THIRUVANANTHAPURAM



2.

- i. As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals. In our opinion, the coverage and procedure by the management is appropriate. The aggregate of discrepancies of 10% or more in each class of inventory, if any noticed have been properly dealt with in the books of account.
- ii. According to the information and explanation given to us, the Company has not availed any working capital facilities in excess of 5 crores; hence the disclosure requirement with respect to observation on the quarterly returns/statements filed by the company with banks/financial institutions are not applicable.

3. In our opinion and according to the information and explanation given to us:

- i. The Company has granted the following loans to companies, firms and other parties covered in the register maintained u/s 189 under the Companies Act.

S No	Name of the Company/Firm or Other Parties	Relationship	Loan Granted/ (Repaid) during the year	Year end Balance
1	Prima Alloys (P) Ltd	Entities in which KMP have significant influence	-28,195.00	NIL
2	Ayyappa Roller Flour Mills Ltd.		6,33,991.12	4,04,69,908.28

Without qualifying on the matter, we are unable to comment on the rate of interest, term of repayment and other terms and conditions on which loans have been granted to companies, firm & other parties listed in the register-maintained u/s 189 of the Companies Act, 2013 which are prima facie, prejudicial to the interest of the company since the terms are not defined.

4. In our opinion and according to the information and explanations given to us and subject to clause (3) above, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 except for the qualifications below mentioned in respect of amount granted to Ayyappa Roller Flour Mills Limited.



The Company has granted loans and advances in excess of the limit specified under section 186 for which it had obtained permission via special resolution in general meeting in compliance with the said section. However, the Company has not obtained prior approval from public financial institution where a term loan is subsisting as required under section 186(5).

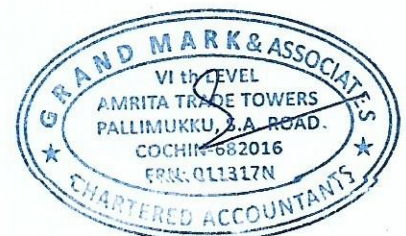
5. According to the information and explanations given to us, the company has not accepted any deposit from the public hence the directions issued by the Reserve Bank of India and provisions of Section 73 to 76 or any other relevant provisions of the Companies Act and the Rules framed thereunder are not applicable to this company.
6. In our opinion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act.
7. In respect of Statutory dues,
 - a. According to the information and explanations furnished to us and on the basis of our examination of records, the Company was regular in depositing with appropriate authorities undisputed statutory dues towards investor education protection fund, income tax, sales tax, GST, wealth tax, customs duty, excise duty, cess and other statutory dues, wherever applicable. There were no arrears of statutory dues as on 31st March 2026 for a period of more than six months from the date they became payable.
 - b. According to the information and explanation given to us, there are no dues of sale tax, income tax, GST, customs duty, wealth tax, excise duty and cess which have not been deposited on account of any dispute.
8. To the best of our knowledge and according to the information and explanation given to us, there are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961;
- 9.



- i. In our opinion and according to the information and explanation given to us, the company during the year has not defaulted in repayment of loans or borrowings or interest thereon to financial institutions and banks. The Company did not have dues to government and debenture holders.
 - ii. In our opinion and according to the information and explanation given to us, the company has not been declared as a wilful defaulter by any bank or financial institution or other lender.
 - iii. In our opinion and according to the information and explanation given to us, moneys raised by way of term loans during the year, if any have been applied by the Company for the purposes for which they were raised.
 - iv. In our opinion and according to the information and explanation given to us, the funds raised on short term basis have not been utilized by the Company for long term purposes.
 - v. According to the information and explanation given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
 - vi. According to the information and explanation given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
10. Based upon the audit procedures performed and the information and explanations given by the management:
- a. The company has not raised moneys by way of initial public offer or further public offer including debt instruments.
 - b. The Company has not made any preferential allotment or private placement of shares fully or partly convertible debentures during the year.
- 11.
- a. To the best of our knowledge and according to the information and explanations given to us, no material fraud by or on the Company has been noticed or reported during the year.
 - b. No report under sub-Section (12) of Section 143 of the Companies Act has been filed by the auditor in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules 2014 with the Central Government.
 - c. In our opinion and according to the information and explanations given to us, no whistleblower complaints were received during the year by the Company and hence not considered.



12. In our opinion and according to the information and explanations given to us the Company is not a Nidhi Company. Hence, reporting under this clause order is not applicable to the Company.
13. In our opinion and according to the information and explanations given to us, the Company is in compliance with Sections 177 and 188 of Companies Act, 2013 where applicable, for all transactions with related parties and the details of related party transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.
14.
 - a. To the best of our knowledge and according to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business.
 - b. The reports of the Internal Auditors for the period under audit have not been considered in the statutory audit as the same was not provided to us.
15. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence not commented upon.
16. In our opinion and according to the information and explanations given to us:
 - i. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause (xvi) of paragraph 3 of the Order is not applicable to the Company.
 - ii. The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934.
 - iii. The Company is not a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India.
17. In our opinion and according to the information and explanations given to us, the company has incurred cash losses in the financial year ended 31st March 2026 and the preceding financial year amounting to Rs. 17,58,071.07 and Rs. 86,66,382.28 respectively.



18. In our opinion and according to the information and explanations given to us, there has not been any resignation of the statutory auditors during the year.

19. On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

20. In our opinion and according to the information given to us, the provisions of Section 135 of the Companies Act, 2013 is not applicable to the Company.

21. In our opinion and according to the information and explanations given to us, the Provisions of Clause 21 of the Order are not applicable.

Place : Cochin
Date :28-05-2026




CA. BIBIN SAJAN FCA
PARTNER
Membership No: 228064

ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 2(f) under ‘Report on Other Legal and Regulatory Requirement’ section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of section 143 of the Companies Act, 2013 (“the Act”).

We have audited the internal financial controls over financial reporting of Prima Agro Limited as on March 31, 2026 in conjunction with our audit of the Standalone Ind AS financial statements of the company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls.

The Company’s management is responsible for establishing and maintaining internal financial control based on the internal control over financial reporting criteria the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of

GRAND MARK & ASSOCIATES

CHARTERED ACCOUNTANTS

Kochi Office - VIth Level, Amrita Trade Towers, Pallimukku, S.A.Road, Kochi 682 016, Kerala

Tel: +4842354694, 9446866588, 9847031366 | Email: gmarkochi@grandmarkca.com | www.grandmarkca.com

Trivandrum Office - TC 36/701, Sankar Bhavan, Perumthanni, Vallakkadavu PO., Thiruvananthapuram 695 008, Kerala

Head Office: 118, L.G.F. Navjivan Vihar, Opp Geetanjali Enclave, Malviya Nagar, New Delhi-110017

Branches: | MUMBAI | NEW DELHI | BENGALURU | CHENNAI | HYDERABAD | KOLKATA | COIMBATORE | INDORE | KOCHI | LUCKNOW | RAIPUR | UDAPUR

THIRUVANANTHAPURAM



the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company.
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposal of the company's assets that could have material effect on the financial statements.



Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls system over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : Cochin
Date : 28-05-2026



For **GRAND MARK & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 011317N


CA. BIBIN SAJAN FCA
PARTNER
Membership No:228064

PRIMA AGRO LIMITED
CIN: L15331KL1987PLC004833

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- 519262

(Figures in Millions)

STANDALONE RESULTS

SL No.	Particulars	Quarter Ended			Year Ended	
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
Type		Unaudited	Unaudited	Unaudited	Audited	Audited
Months		3	3	3	12	12
1	Revenue from operation	27.85	24.28	23.90	104.72	101.09
2	Investment Income	0.00	0.00	0.00	0.00	0.00
3	Other Income	8.86	0.97	13.81	11.83	15.81
4	Total Income (1+2+3)	36.71	25.25	37.71	116.55	116.90
5	Expense					
(i)	Cost of Materials Consumed	6.52	0.00	9.87	6.52	9.87
(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	-1.07	0.54	-1.60	0.52	-1.62
(iv)	Employee benefits expense	13.33	9.18	11.57	42.56	39.78
(v)	Cost of Power & Fuel	6.11	4.96	0.33	21.96	21.53
(vi)	Finance Costs	0.44	0.00	0.33	0.44	0.33
(vii)	Depreciation and amortisation expense	2.1	1.80	1.75	7.5	7.15
(viii)	Administration and other expenses	12.8	6.87	0.96	37.29	41.28
6	Total expenses (5(i) to 5(viii))	40.23	23.35	23.21	116.79	118.32
7	Profit before exceptional items and tax (4-6)	-3.52	1.90	14.50	-0.24	-1.42
8	Exceptional items (net)	0	0.00	-4.59	0	-1.13
9	Profit before tax (7+8)	-3.52	1.90	9.91	-0.24	-2.55
10	Tax expense	-1.31	-0.50	-1.20	0.35	-1.97
11	Profit for the quarter/year (9-10)	-2.21	1.40	8.71	-0.59	-4.52
12	Other comprehensive income (net of taxes)	0.00	0.00	0.00	0.00	0.00
13	Total comprehensive income for the quarter/year (11+12)	-2.21	1.40	8.71	-0.59	-4.52
14	Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)	5.195	5.195	5.195	5.195	5.195
15	Other Equity	0.00	0.00	0.00	0.00	0.00
16	Earnings per equity share (face value per share Rs10/ each)					
(i)	Basic and diluted before exceptional items (Rs.) (refer note below)	-0.68	0.37	2.79	-0.05	-0.27
(ii)	Basic and diluted after exceptional item (Rs.) (refer note below)	-0.42	0.27	1.68	-0.11	-0.87

Notes

1.The above Financial Results of Prima Agro 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.

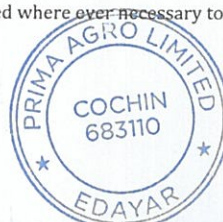
2.The above Financial Results for the Quarter and Year ended 31st March, 2026, have been reviewed by the Audit Committee at its meeting held on 27th May, 2026, and subsequently approved by the Board of Directors at its meeting held on 28th May, 2026, in terms of Regulation 33 of the Securities and Exchange 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.primaagro.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.



For Prima Agro Limited

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

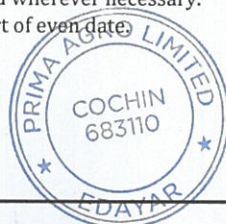
Prima Agro Limited
 Regd Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin- 683110
 CIN: L15331KL1987PLC004833
Audited Standalone Cash flow statement for the year ended March 31, 2026

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
(Figures in Millions)		
A Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss	(0.24)	(2.55)
Adjustments for:		
Depreciation and amortisation of Non-current assets	7.50	7.15
Finance Costs	0.44	0.33
Interest Income	(0.57)	(0.42)
Dividend	-	-
Loss/(Profit) on sale of Property, Plant & Equipment	(0.81)	-
Loss/(Profit) on sale of Investment	(0.27)	(3.22)
Loss/(Gain) on restatement of Investment	(4.48)	(11.05)
Loss/(Gain) on re-measurement of livestock	-	-
Provision for Employee Benefit	3.06	(0.50)
	4.87	(7.71)
Operating Profit before Working Capital Changes	4.63	(10.26)
Movement in Working Capital:		
(Increase)/Decrease in Inventory	0.52	(1.63)
(Increase)/Decrease in Trade Receivables	(0.52)	0.42
(Increase)/Decrease in Other Current Assets	(0.27)	(1.14)
Increase/(Decrease) in Trade Payables	(5.73)	0.69
Increase/(Decrease) in Other Financial Liabilities	(0.38)	(0.01)
Increase/(Decrease) in Other Current Liabilities	(3.03)	4.08
Cash Generated from Operations	(4.78)	(7.85)
Less: Income Tax Paid (Net of refund)	0.73	1.81
Net Cash Flow from/(used in) Operating Activity	(5.51)	(9.66)
B Cash Flow from Investing Activities		
Interest Received	0.28	0.27
Proceeds from sale of Property, Plant & Equipment	0.93	-
Payments for Property, Plant & Equipment	(5.36)	(8.57)
(Increase)/Decrease in Capital Work-In-Progress	-	-
(Increase)/Decrease in Livestock	-	0.01
(Addition)/Repayment of Advance Given	2.30	(12.36)
(Increase)/Decrease in Bank Deposit (Long Term)	(0.09)	(0.08)
(Increase)/Decrease in Other Non-Current Liabilities	-	-
(Addition)/Repayment in Investments	7.20	28.10
Net Cash Flow from/(used in) Investment Activity	5.26	7.37
C Cash Flow from Financing Activities		
Dividend	-	-
Interest Paid	(0.44)	(0.33)
Addition/(Repayment) of Borrowings	1.78	(1.05)
Addition/(Repayment) of Advance Taken	-	-
Net Cash Flow from/(used in) Financing Activity	1.34	(1.38)
D Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(3.67)
E Net Increase/(Decrease) in Cash & Cash Equivalents	1.09	4.51
F Opening Balance of Cash & Cash Equivalents	0.85	0.84
Closing Balance of Cash & Cash Equivalents	1.94	(3.67)

Notes:

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

Ernakulam
28-05-2026



For Prima Agro Ltd.

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

PRIMA AGRO LIMITED

CIN: L15331KL1987PLC004833

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.			
I.	ASSETS				
(I)	Non-Current Assets				
	(a) Property, Plant and Equipment	42.56	44.82	42.56	44.82
	(b) Capital Work-in-Progress	0.00	0.00	0.00	0.00
	(c) Biological Assets other than bearer plants	0.05	0.05	0.05	0.05
	(d) Financial Assets	0.00	0.00	0.00	0.00
	(i) Investments	10.23	10.23	10.23	10.23
	(ii) Others	1.49	1.40	1.49	1.40
	(d)Deferred Tax Assest	0.00	0.00	0.00	0.00
	(e) Other Non-Current Assets	52.48	54.78	52.48	54.78
(II)	Current Assets				
	(a) Inventories	2.16	2.69	2.16	2.69
	(b) Financial Assets				
	(i) Investments	136.79	139.24	136.79	139.24
	(ii) Trade Receivables	2.69	2.17	2.69	2.17
	(iii) Cash and Cash Equivalentents	1.94	0.84	1.94	0.84
	(iv) Bank Balance other than (iii) above	0.00	0.00	0.00	0.00
	(c) Current Tax Assets (Net)	4.78	3.86	4.78	3.86
	(d) Other Current Assets	3.82	3.56	3.82	3.56
	Total Assets	258.99	263.64	258.99	263.64
II.	EQUITY AND LIABILITY				
	Equity				
	(a) Equity Share Capital	51.95	51.95	51.95	51.95
	(b) Other Equity	105.09	105.69	105.09	105.69
	Liabilities				
(I)	Non-Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	64.60	62.82	64.60	62.82
	(b) Provisions	16.11	13.06	16.11	13.06
	(c) Deferred Tax Liabilities	12.67	12.41	12.67	12.41
	(d) Other Non-Current Liabilities	0.00	0.00	0.00	0.00
(II)	Current Liabilities				
	(a) Financial Liabilities				
	(i) Trade Payables	2.41	8.14	2.41	8.14
	(ii) Other Financial Liabilities	2.96	3.34	2.96	3.34
	(b) Other Current Liabilities	3.20	6.23	3.20	6.23
	(c) Current tax liabilities (Net)	0.00	0.00	0.00	0.00
	Total Equity and Liabilities	258.99	263.64	258.99	263.64

For Prima Agro Limited



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

Ernakulam
28-05-2026

PRIMA AGRO LIMITED



CORPORATE & REGD. OFFICE
Industrial Development Area
Muppathadam P. O., Edayar, Cochin - 683 110
Kerala State, India
Tel: 91-484-2551533, (4 Lines)
CIN: L15331KL1987PLC004833
E-mail: primagroupcompanies@gmail.com
primaedayar@gmail.com
www.primaagro.in

Ref: PAL/SEC/2026-27/14

28th May, 2026

Stock Code: BSE: 519262
Listed Equity Shares ISIN: INE297D01018
Unlisted Preference Shares ISIN: INE297D04012

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

Dear Sir/Madam,

Sub: 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 Agro Limited having its Registered Office at Door No. V/679-C, Industrial Development Area, Muppathadam P.O., Edayar, Cochin, Kerala, 683110, hereby confirm that the Statutory Auditors of the Company, M/s. Grandmark & Associates, Chartered Accountants, Firm Registration No: 011317N have issued the Statutory Audit Report with Un-Modified Opinion on the Standalone Financial Results for the Quarter & Financial Year ended 31st March, 2026.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Prima Agro Limited


S K Gupta
Chairman & Managing Director
DIN: 00248760



INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS
PRIMA AGRO LTD
KOCHI

Report on the Audit of the Consolidated Financial Statement

Opinion

We have audited the accompanying Consolidated financial statements of PRIMA AGRO LTD ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (here in after referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.



GRAND MARK & ASSOCIATES

CHARTERED ACCOUNTANTS

Kochi Office - VIth Level, Amrita Trade Towers, Pallimukku, S.A.Road, Kochi 682 016, Kerala

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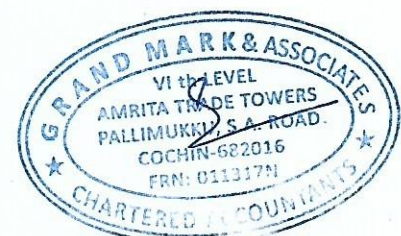
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Basis for Opinion

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

Emphasis of matter paragraph

- We draw your attention to Note-13 of the financial statements, which states that total outstanding dues of micro, small and medium enterprises and total outstanding dues of payables other than micro, small and medium enterprises are not separately disclosed since no intimations has been received from the vendors in this regard
- We draw your attention to Note-12 and Note-20 of financial statements and "Key accounting judgments, Estimates and assumptions" in Significant accounting policies & Notes forming part of accounts, which states that computation as per Ind AS 19 "Employee Benefits" has not been applied for accounting for gratuity and other employee benefits. The gratuity has been accounted for the year on the basis of the completed service tenure of the employees as per company's own computation and ex-gratia has also been accounted for the year as per the company's own computation.
- We draw your attention to Note-11(b) of financial statements and Note-23(2.3) (e) in Significant accounting policies & Notes forming part of accounts, which states that the preference shares are not measured at amortized cost as required by Ind AS 109 and outstanding financial liability with respect to cumulative preference dividend is not recognized in the financial statements. Further the company has not accounted for the preference dividend payable for the year. The financial impact of the same has not been quantified.
- We draw attention to Note No. 4 of the financial statements, wherein the Company had incurred business promotion expenses in the previous year and treated the same as deferred expenditure,



to be amortized over a period of five years considering the expected future economic benefits arising therefrom, which is not in accordance with the provision of Ind AS.

- On verification of MCA portal, it was observed that the company has created charge on its assets in connection with credit facility of Rs. 55,27,392/- availed from KFC for which no outstanding balance in the books of account of the company as on 31st March 2026. However, the said charge is still in existence as per the ROC records as the company has not filed any satisfaction in this regard.
- Our opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

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

Management's Responsibility for the Consolidated Financial Statements

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



misstatement, whether due to fraud or error.

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

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

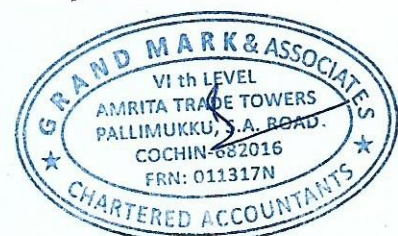
Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

We also:

- Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or



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

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

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

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

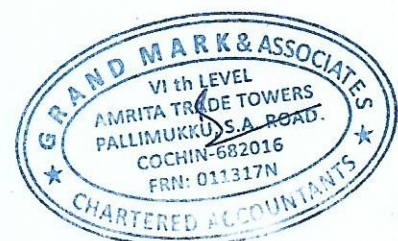
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



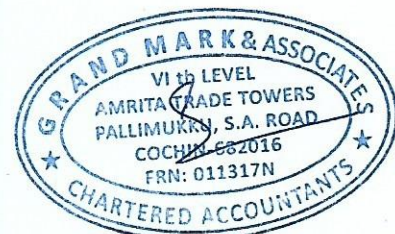
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit, except otherwise stated in this regard.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except otherwise stated in this regard.
 - c) The Consolidated balance sheet, the Consolidated statement of profit and loss (including other comprehensive income), the Consolidated statement of changes in equity and the Consolidated statement of cash flows dealt with by this Report are in agreement with the books of account, except otherwise stated in this regard.
 - d) In our opinion, the aforesaid Consolidated financial statements comply with the Ind AS specified under Section 133 of the Act; except to that stated in the Emphasis of matter paragraph
 - e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act; and
 - f) With respect to the adequacy of the internal financial controls with reference to Consolidated financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations as at 31 March 2026 on its financial position in its Consolidated financial statements – Refer Additional Note no. 11 of Significant accounting policies & Notes forming part of accounts to the Consolidated financial statements;
 - ii. The Company did not have any long-term contracts for which there were any material foreseeable losses. The Company has made provision, as required under the applicable law



or accounting standards, for material foreseeable losses on derivative contracts.

- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company; and
- iv.
 - a. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c. Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The company has not declared or paid any dividend during the year.
- vi. Based on the examination carried out during the course of audit, it was observed that the company has used accounting software systems for maintaining its books of account for *the financial year ended March 31,2026 which have the feature of recording audit trail (edit log) facility* and the same has operated for the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.



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

UDIN: 26228064EOPZRG4728
For **G R A N D M A R K & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 011317N



CA. BIBIN SAJAN FCA
PARTNER

Membership No: 228064

Place : Cochin
Date : 28-05-2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1, under 'Report on Other Legal and Regulatory Requirements section of Independent Auditor's Report of even date to the members of M/s. PRIMA AGRO LTD on the financial statements of the company for the year ended 31st March, 2026)

Based on the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit in connection with the Standalone Financial Statement and to the best of our knowledge and belief, in terms of clause 3(xxi) of the Order, we state that

- i. in respect of clause 3(iv) of the report;

In our opinion and according to the information and explanations given to us the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 except for the qualifications below mentioned in respect of amount granted to Ayyappa Roller Flour Mills Limited.

The Company has granted loans and advances in excess of the limit specified under section 186 for which it had obtained permission via special resolution in general meeting in compliance with the said section. However, the Company has not obtained prior approval from public financial institution where a term loan is subsisting as required under section 186(5).

- ii. In respect to clause 3(xii);

In our opinion and according to the information and explanations given to us, the company has incurred cash losses in the financial year ended 31st March 2026 and the preceding financial year amounting to Rs. 17,58,071.07 and Rs. 86,66,382.28 respectively.

Place : Cochin
Date : 28-05-2026

For GRAND MARK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 011317 N



CA. BIBIN SAJAN, FCA
PARTNER
Membership No: 228064

GRAND MARK & ASSOCIATES
CHARTERED ACCOUNTANTS

Kochi Office - VIth Level, Amrita Trade Towers, Pallimukku, S.A.Road, Kochi 682 016, Kerala
Tel: +4842354694, 9446866588, 9847031366 | Email: gmarkochi@grandmarkca.com | www.grandmarkca.com
Trivandrum Office - TC 36/701, Sankar Bhavan, Perumthanni, Vallakkadavu PO., Thiruvananthapuram 695 008, Kerala
Head Office: 118, L.G.F. Navjivan Vihar, Opp Geetanjali Enclave, Malviya Nagar, New Delhi-110017
Branches: | MUMBAI | NEW DELHI | BENGALURU | CHENNAI | HYDERABAD | KOLKATA | COIMBATORE | INDORE | KOCHI | LUCKNOW | RAIPUR | UDAIPUR | THIRUVANANTHAPURAM

ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 2(f) under ‘Report on Other Legal and Regulatory Requirement’ section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of section 143 of the Companies Act, 2013 (“the Act”).

We have audited the internal financial controls over financial reporting of Prima Agro Limited as on March 31, 2026 in conjunction with our audit of the Consolidated Ind AS financial statements of the company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls.

The Company’s management is responsible for establishing and maintaining internal financial control based on the internal control over financial reporting criteria the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of

GRANDMARK & ASSOCIATES
CHARTERED ACCOUNTANTS

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Trivandrum Office - TC 36/701, Sankar Bhavan, Perumthanni, Vallakkadavu PO., Thiruvananthapuram 695 008, Kerala | Tel: 011317N
Head Office: 118, L.G.F. Navjivan Vihar, Opp Geetanjali Enclave, Malviya Nagar, New Delhi - 110047
Branches: | MUMBAI | NEW DELHI | BENGALURU | CHENNAI | HYDERABAD | KOLKATA | COIMBATORE | INDORE | KOCHI | LUCKNOW | RAIPUR | TUDAIPUR | THIRUVANANTHAPURAM



the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company.
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposal of the company's assets that could have material effect on the financial statements.



Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls system over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **GRAND MARK & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 011317N




CA. BIBIN SAJAN FCA
PARTNER
Membership No:228064

Place : Cochin
Date : 28-05-2026

PRIMA AGRO LIMITED
CIN: L15331KL1987PLC004833

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- 519262

(Figures in Millions)

CONSOLIDATED RESULTS

SL No.	Particulars	Quarter Ended			Year Ended	
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		Unaudited	Unaudited	Unaudited	Audited	Audited
Type	Months	3	3	3	12	12
1	Revenue from operation	27.85	24.28	23.90	104.72	101.09
2	Investment Income	0.00	0.00	0.00	0.00	0.00
3	Other Income	8.86	0.97	13.81	11.83	15.81
4	Total Income (1+2+3)	36.71	25.25	37.71	116.55	116.90
5	Expense					
(i)	Cost of Materials Consumed	6.52	0.00	9.87	6.52	9.87
(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	-1.07	0.54	-1.60	0.52	-1.62
(iv)	Employee benefits expense	13.33	9.18	11.57	42.56	39.78
(v)	Cost of Power & Fuel	6.11	4.96	0.33	21.96	21.53
(vi)	Finance Costs	0.44	0.00	0.33	0.44	0.33
(vii)	Depreciation and amortisation expense	2.1	1.80	1.75	7.5	7.15
(viii)	Administration and other expenses	12.8	6.87	0.96	37.29	41.28
6	Total expenses (5(i) to 5(viii))	40.23	23.35	23.21	116.79	118.32
7	Profit before exceptional items and tax (4-6)	-3.52	1.90	14.50	-0.24	-1.42
8	Exceptional items (net)	0	0.00	-4.59	0	-1.13
9	Profit before tax (7+8)	-3.52	1.90	9.91	-0.24	-2.55
10	Tax expense	-1.31	-0.50	-1.20	0.35	-1.97
11	Profit for the quarter/year (9-10)	-2.21	1.40	8.71	-0.59	-4.52
12	Other comprehensive income (net of taxes)	0.00	0.00	0.00	0.00	0.00
13	Total comprehensive income for the quarter/year (11+12)	-2.21	1.40	8.71	-0.59	-4.52
14	Paid up equity share capital(No. of Shares) (Face value per share Rs.10 each)	5.195	5.195	5.195	5.195	5.195
15	Other Equity	0.00	0.00	0.00	0.00	0.00
16	Earnings per equity share (face value per share Rs10/ each)					
(i)	Basic and diluted before exceptional items (Rs.) (refer note below)	-0.68	0.37	2.79	-0.05	-0.27
(ii)	Basic and diluted after exceptional item (Rs.) (refer note below)	-0.42	0.27	1.68	-0.11	-0.87

Notes

1.The above Financial Results of Prima Agro 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.

2.The 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.primaagro.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.



For Prima Agro Limited

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

Prima Agro Limited
 Regd Office: Door No. V-679/C, Industrial Development Area, Muppathadam, Edayar, Cochin- 683110
 CIN: L15331KL1987PLC004833
Audited Consolidated Cash flow statement for the year ended March 31, 2026

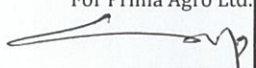
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
	(Figures in Millions)	
A Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss	(0.24)	(2.55)
Adjustments for:		
Depreciation and amortisation of Non-current assets	7.50	7.15
Finance Costs	0.44	0.33
Interest Income	(0.57)	(0.42)
Dividend	-	-
Loss/(Profit) on sale of Property, Plant & Equipment	(0.81)	
Loss/(Profit) on sale of Investment	(0.27)	(3.22)
Loss/(Gain) on restatement of Investment	(4.48)	(11.05)
Loss/(Gain) on re-measurement of livestock		-
Provision for Employee Benefit	3.06	(0.50)
	4.87	(7.71)
Operating Profit before Working Capital Changes	4.63	(10.26)
Movement in Working Capital:		
(Increase)/Decrease in Inventory	0.52	(1.63)
(Increase)/Decrease in Trade Receivables	(0.52)	0.42
(Increase)/Decrease in Other Current Assets	(0.27)	(1.14)
Increase/(Decrease) in Trade Payables	(5.73)	0.69
Increase/(Decrease) in Other Financial Liabilities	(0.38)	(0.01)
Increase/(Decrease) in Other Current Liabilities	(3.03)	4.08
Cash Generated from Operations	(4.78)	(7.85)
Less: Income Tax Paid(Net of refund)	0.73	1.81
Net Cash Flow from/(used in) Operating Activity	(5.51)	(9.66)
B Cash Flow from Investing Activities		
Interest Received	0.28	0.27
Proceeds from sale of Property, Plant & Equipment	0.93	-
Payments for Property, Plant & Equipment	(5.36)	(8.57)
(Increase)/Decrease in Capital Work-In-Progress	-	-
(Increase)/Decrease in Livestock	-	0.01
(Addition)/Repayment of Advance Given	2.30	(12.36)
(Increase)/Decrease in Bank Deposit(Long Term)	(0.09)	(0.08)
(Increase)/Decrease in Other Non-Current Liabilities	-	
(Addition)/Repayment in Investments	7.20	28.10
Net Cash Flow from/(used in) Investment Activity	5.26	7.37
C Cash Flow from Financing Activities		
Dividend		-
Interest Paid	(0.44)	(0.33)
Addition/(Repayment) of Borrowings	1.78	(1.05)
Addition/(Repayment) of Advance Taken		
Net Cash Flow from/(used in) Financing Activity	1.34	(1.38)
D Net Increase/(Decrease) in Cash & Cash Equivalents		(3.67)
(A+B+C)		
E Net Increase/(Decrease) in Cash & Cash Equivalents	1.09	4.51
F Opening Balance of Cash & Cash Equivalents	0.85	0.84
Closing Balance of Cash & Cash Equivalents	1.94	(3.67)

Notes:

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

Ernakulam
28-05-2026



For Prima Agro Ltd.

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

PRIMA AGRO LIMITED



CORPORATE & REGD. OFFICE
Industrial Development Area
Muppathadam P. O., Edayar, Cochin - 683 110
Kerala State, India
Tel: 91-484-2551533, (4 Lines)
CIN: L15331KL1987PLC004833
E-mail: primagroupcompanies@gmail.com
primaedayar@gmail.com
www.primaagro.in

Ref: PAL/SEC/2026-27/15

28th May, 2026

Stock Code: BSE: 519262
Listed Equity Shares ISIN: INE297D01018
Unlisted Preference Shares ISIN: INE297D04012

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

Dear Sir/Madam,

Sub: 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 Agro Limited having its Registered Office at Door No. V/679-C, Industrial Development Area, Muppathadam P.O., Edayar, Cochin, Kerala, 683110, hereby confirm that the Statutory Auditors of the Company, M/s. Grandmark & Associates, Chartered Accountants, Firm Registration No: 011317N have issued the Statutory Audit Report with Un-Modified Opinion on the Consolidated Financial Results for the Quarter & Financial Year ended 31st March, 2026.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Prima Agro Limited




S K Gupta
Chairman & Managing Director
DIN: 00248760

PRIMA AGRO LIMITED



CORPORATE & REGD. OFFICE
Industrial Development Area
Muppathadam P. O., Edayar, Cochin - 683 110
Kerala State, India
Tel: 91-484-2551533, (4 Lines)
CIN: L15331KL 1987PLC004833
E-mail: primagroupcompanies@gmail.com
primaedayar@gmail.com
www.primaagro.in

Ref: PAL/SEC/2026-27/16

28th May, 2026

Stock Code: BSE: 519262
Listed Equity Shares ISIN: INE297D01018
Unlisted Preference Shares ISIN: INE297D04012

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 information on record.

Thanking you,

Yours faithfully,
For Prima Agro Limited

V. R. Sadasivan Pillai
Company Secretary and Compliance Officer
Membership No: F13001