

**PREMIER CRYOGENICS LTD.**

136, Maniram Dewan Road, Chandmari, Guwahati-781 003 Ph. 0361-2660192 Fax- 0361-2661787

E-mail:info@premiercryogenics.com Website:www.premiercryogenics.com CIN: L24111AS1994PLC004051

**STANDALONE FINANCIAL RESULTS (UNAUDITED) FOR THE QUARTER AND YEAR ENDED 30TH JUNE, 2022**

	Quarter ended			Year Ended	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	30.06.22	31.03.22	30.06.21	31.03.22	31.03.21
1	2	3	4	5	6
<b>1 Income from operations</b>					
(a) Net Sales/Income from Operations (Net of Excise Duty)	1601	2446	2798	9348	5160
b) Other operating income	58	41	50	176	521
<b>Total income from operations (net)</b>	<b>1659</b>	<b>2487</b>	<b>2848</b>	<b>9524</b>	<b>5681</b>
<b>2 Expenses</b>					
a) Cost of materials consumed	204	205	114	632	421
b) Purchase ( Stock in trade )	20	42	291	555	207
c) Purchase ( Construction work )	393	707	218	2347	1684
d) Changes in inventories of finished goods work-in-progress and stock in trade	-243	314	397	160	-242
e) Employee benefit expenses	134	143	143	559	487
f) Depreciation and amortisation expenses	124	129	128	506	533
g) Power cost	297	361	346	1568	952
h) Distribution expenses	194	178	194	774	448
i) Other expenditures	56	54	59	240	185
<b>Total expenses</b>	<b>1179</b>	<b>2133</b>	<b>1890</b>	<b>7341</b>	<b>4675</b>
<b>3 Profit / (Loss) from operations before other income, finance cost and Exceptional items (1 - 2 )</b>	<b>480</b>	<b>354</b>	<b>958</b>	<b>2183</b>	<b>1006</b>
<b>4 Other income</b>	<b>-140</b>	<b>19</b>	<b>76</b>	<b>197</b>	<b>214</b>
<b>5 Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3± 4)</b>	<b>340</b>	<b>373</b>	<b>1034</b>	<b>2380</b>	<b>1220</b>
<b>6 Finance cost</b>	<b>50</b>	<b>56</b>	<b>51</b>	<b>205</b>	<b>238</b>
<b>7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5+6)</b>	<b>290</b>	<b>317</b>	<b>983</b>	<b>2175</b>	<b>982</b>
<b>8 Exceptional items</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>-18</b>
<b>9 Profit / (Loss) from ordinary activities before tax ( 7 ± 8 )</b>	<b>290</b>	<b>319</b>	<b>983</b>	<b>2177</b>	<b>964</b>
<b>10 Tax expenses</b>	<b>118</b>	<b>61</b>	<b>248</b>	<b>538</b>	<b>246</b>
<b>11 Net Profit / (Loss) from ordinary activities after tax (9-10)</b>	<b>172</b>	<b>258</b>	<b>735</b>	<b>1639</b>	<b>718</b>
<b>12 Extraordinary items (net of tax expenses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>13 Net Profit / (Loss) for the period (11±12)</b>	<b>172</b>	<b>258</b>	<b>735</b>	<b>1639</b>	<b>718</b>
<b>14 Share of profit / (loss) of associates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>15 Minority interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16 Net Profit / (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13±14±15)</b>	<b>172</b>	<b>258</b>	<b>735</b>	<b>1639</b>	<b>718</b>
<b>17 Paid-up equity shares capital (Rs.10/- per share)</b>	<b>492</b>	<b>492</b>	<b>492</b>	<b>492</b>	<b>492</b>
<b>18 Other Equity</b>				<b>7065</b>	<b>5484</b>
<b>19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic &amp; Diluted (not annualised):</b>	<b>3.50</b>	<b>5.24</b>	<b>14.94</b>	<b>33.31</b>	<b>14.57</b>
<b>ii) Earning per share (after extraordinary items) (of Rs. 10/- each) Basic &amp; Diluted (not annualised):</b>					

**A PARTICULARS OF SHAREHOLDING**

<b>1 Public shareholding</b>					
- Number of Shares	1263600	1263600	1263600	1263600	1263600
- Percentage of shareholding	25.66%	25.66%	25.66%	25.66%	25.66%
<b>2 Promoter &amp; Promoter Group Shareholding</b>					
<b>a) Pledged/Encumbered</b>					
- Number of Shares	-	-	-	-	-
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	-	-	-	-	-
- Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-
<b>b) Non-encumbered</b>					
- Number of Shares	3660300	3660300	3660300	3660300	3660300
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
- Percentage of shares (as a % of the total share capital of the Company)	74.34%	74.34%	74.34%	74.34%	74.34%

**Particulars**

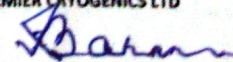
**B INVESTOR COMPLAINS**

Pending at the beginning of the quarter	-	-	-	-	-
Received during the year	-	-	-	-	-
Disposed of during the year	-	-	-	-	-
Remaining unresolved at the end of the year	-	-	-	-	-

**Note:**

- The Company's operations relates to a single business segment viz, industrial gas.
- Figures have been re-arranged / re-grouped wherever necessary.
- During the quarter no complain from Investor were received. There were no complain pending as at the end of the quarter.
- The financial results have been subject to limited Review by the Statutory Auditors.
- The above results werw reviewed by Audit Committee and taken on record by Board at their meetings held on 13.08.2022

For PREMIER CRYOGENICS LTD

  
ABHIJIT BAROOAH  
MANAGING DIRECTOR

Place: Guwahati  
Date : 13.08.2022

**Managing Director**  
**Premier Cryogenics Ltd**  
**Guwahati-781003**



# PREMIER CRYOGENICS LTD.

136, Maniram Dewan Road, Chandmari, Guwahati-781 003 Ph. 0361-2660192 Fax- 0361-2661787

E-mail:info@premiercryogenics.com Website:www.premiercryogenics.com CIN: L24111AS1994PLC004051

## CONSOLIDATED FINANCIAL RESULTS (UNAUDITED) FOR THE QUARTER AND YEAR ENDED 30TH JUNE,2022

1	Figures in Lakhs				
	Quarter ended		Year Ended		
	(Unaudited) 30.06.22	(Audited) 31.03.22	(Unaudited) 30.06.21	(Audited) 31.03.22	(Audited) 31.03.21
2	3	4	5	6	
<b>1 Income from operations</b>					
(a) Net Sales/Income from Operations (Net of Excise Duty)	1601	2446	2798	9348	5160
b) Other operating income	58	41	50	176	521
<b>Total Income from operations (net)</b>	<b>1659</b>	<b>2487</b>	<b>2848</b>	<b>9524</b>	<b>5681</b>
<b>2 Expenses</b>					
a) Cost of materials consumed	204	205	114	632	421
b) Purchase ( Stock in trade )	20	42	291	555	207
c) Purchase ( Construction work )	393	707	218	2347	1684
d) Changes in inventories of finished goods work-in-progress and stock in trade	-243	314	397	160	-242
e) Employee benefit expenses	133	143	143	559	487
f) Depreciation and amortisation expenses	124	129	128	506	533
g) Power cost	297	361	346	1568	952
h) Distribution expenses	195	178	194	774	448
i) Other expenditures	56	54	59	240	185
<b>Total expenses</b>	<b>1179</b>	<b>2133</b>	<b>1890</b>	<b>7341</b>	<b>4675</b>
<b>3 Profit / (Loss) from operations before other income, finance cost and Exceptional items (1 - 2 )</b>	<b>480</b>	<b>354</b>	<b>958</b>	<b>2183</b>	<b>1006</b>
<b>4 Other income</b>	<b>-140</b>	<b>19</b>	<b>76</b>	<b>197</b>	<b>213</b>
<b>5 Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3± 4)</b>	<b>340</b>	<b>373</b>	<b>1034</b>	<b>2380</b>	<b>1219</b>
<b>6 Finance cost</b>	<b>50</b>	<b>56</b>	<b>51</b>	<b>205</b>	<b>238</b>
<b>7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5+6)</b>	<b>290</b>	<b>317</b>	<b>983</b>	<b>2175</b>	<b>981</b>
<b>8 Exceptional items</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>-18</b>
<b>9 Profit / (Loss) from ordinary activities before tax ( 7 ± 8 )</b>	<b>290</b>	<b>319</b>	<b>983</b>	<b>2177</b>	<b>963</b>
<b>10 Tax expenses</b>	<b>118</b>	<b>61</b>	<b>248</b>	<b>538</b>	<b>246</b>
<b>11 Net Profit / (Loss) from ordinary activities after tax (9-10)</b>	<b>172</b>	<b>258</b>	<b>735</b>	<b>1639</b>	<b>717</b>
<b>12 Extraordinary items (net of tax expenses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>13 Net Profit / (Loss) for the period (11±12)</b>	<b>172</b>	<b>258</b>	<b>735</b>	<b>1639</b>	<b>717</b>
<b>14 Share of profit / (loss) of associates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>15 Minority interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16 Net Profit / (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13±14±15)</b>	<b>172</b>	<b>258</b>	<b>735</b>	<b>1639</b>	<b>717</b>
<b>17 Paid-up equity shares capital (Rs.10/- per share)</b>	<b>492</b>	<b>492</b>	<b>492</b>	<b>492</b>	<b>492</b>
<b>18 Other Equity</b>				<b>7062</b>	<b>5481</b>
<b>19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic &amp; Diluted (not annualised):</b>	<b>3.50</b>	<b>5.24</b>	<b>14.94</b>	<b>33.31</b>	<b>14.56</b>
<b>ii) Earning per share (after extraordinary items) (of Rs. 10/- each) Basic &amp; Diluted (not annualised):</b>					
<b>A PARTICULARS OF SHAREHOLDING</b>					
<b>1 Public shareholding</b>					
- Number of Shares	1263600	1263600	1263600	1263600	1263600
- Percentage of shareholding	25.66%	25.66%	25.66%	25.66%	25.66%
<b>2 Promoter &amp; Promoter Group Shareholding</b>					
<b>a) Pledged/Encumbered</b>					
- Number of Shares	-	-	-	-	-
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	-	-	-	-	-
- Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-
<b>b) Non-encumbered</b>					
- Number of Shares	3660300	3660300	3660300	3660300	3660300
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
- Percentage of shares (as a % of the total share capital of the Company)	74.34%	74.34%	74.34%	74.34%	74.34%

### Particulars

### B INVESTOR COMPLAINS

#### Note :

- The Company's operations relates to a single business segment viz, industrial gas.
- Figures have been re-arranged / re-grouped wherever necessary.
- During the year no complain from Investor were received. There were no complain pending and at the end of the year.
- The Company's wholly owned subsidiary is not in active operation and hence there is no difference between the consolidated and standalone total income during the period.
- The financial results have been subject to limited Review by the Statutory Auditors.
- The above results were reviewed by Audit Committee and taken on record by Board at their meetings held on 13-08-2022

For PREMIER CRYOGENICS LTD.

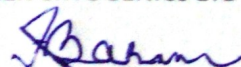
*Abhijit Barooah*  
ABHIJIT BAROOAH  
MANAGING DIRECTOR

Managing Director  
Premier Cryogenics Ltd  
Guwahati-781003



<b>Balance Sheet</b>					<i>Figures in Lakhs</i>
	<b>STANDALONE</b>		<b>CONSOLIDATED</b>		
	<u>30.06.22</u>	<u>31.03.22</u>	<u>30.06.22</u>	<u>31.03.22</u>	
<b>ASSETS</b>					
<b>Non current assets</b>					
Property, plant and equipment	3441	3437	3441	3437	
Capital work-in-progress	67	-	67	-	
Intangible Assets	-	-	-	-	
Investment in subsidiary	1	1	-	-	
<b>Financial Assets</b>					
Investment	109	109	109	109	
Other financial assets	881	1090	879	1088	
Other non-current assets	-	-	-	-	
<b>Sub total</b>	<b>4499</b>	<b>4637</b>	<b>4496</b>	<b>4634</b>	
<b>Current Assets</b>					
Inventories	618	408	618	408	
<b>Financial assets</b>					
Investments	1337	39	1337	39	
Trade receivables	4787	3861	4787	3861	
Cash & cash equivalents	16	1192	16	1192	
Bank balance other than above	128	144	128	144	
Other current assets	402	230	402	230	
<b>Sub total</b>	<b>7288</b>	<b>5874</b>	<b>7288</b>	<b>5874</b>	
<b>TOTAL ASSETS</b>	<b>11787</b>	<b>10511</b>	<b>11784</b>	<b>10508</b>	
<b>EQUITY AND LIABILITIES</b>					
<b>Share holder's fund</b>					
Equity Share Capital	501	501	501	501	
Other Equity	7237	7065	7236	7062	
<b>Sub total</b>	<b>7738</b>	<b>7566</b>	<b>7737</b>	<b>7563</b>	
<b>LIABILITIES</b>					
<b>Non current liabilities</b>					
Borrowing	945	1089	945	1089	
Provisions	32	41	32	41	
Deferred tax	171	171	171	171	
Other non-current liabilities	224	224	224	224	
<b>Sub total</b>	<b>1372</b>	<b>1525</b>	<b>1372</b>	<b>1525</b>	
<b>Current liabilities</b>					
Borrowing	1902	780	1902	780	
Trade payables	69	123	69	123	
Other current financial liabilities	21	12	19	12	
Other current liabilities	496	444	496	444	
Provisions	61	51	61	51	
Current tax liabilities (Net)	128	10	128	10	
<b>Sub total</b>	<b>2677</b>	<b>1420</b>	<b>2675</b>	<b>1420</b>	
<b>TOTAL LIABILITIES</b>	<b>11787</b>	<b>10511</b>	<b>11784</b>	<b>10508</b>	

For PREMIER CRYOGENICS LTD



ABHIJIT BAROOAH  
MANAGING DIRECTOR

Place: Guwahati  
Date : 13.08.2022

Managing Director  
Premier Cryogenics Ltd  
Guwahati-781003



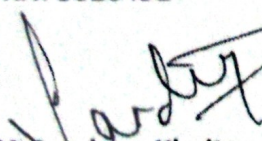
**To the Board of Directors of  
Premier Cryogenics Limited**

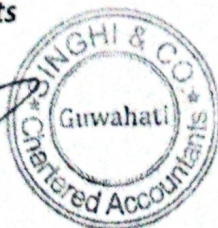
We have reviewed the accompanying statement of unaudited financial results of Premier Cryogenics Limited for the period ended 30<sup>th</sup> June 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report 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 misstatement. 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 recognized 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 misstatement.

**For, Singhi & Co.**  
Chartered Accountants  
FRN: 302049E

  
**CA Sandeep Khaitan**  
Partner  
M. No. 058080



**Place: Guwahati**  
**Date: 13.08.2021**

**UDIN: 22058080AOYSUH3410**



**TO THE BOARD OF DIRECTORS OF  
PREMIER CRYOGENICS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Premier Cryogenics Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended **30<sup>th</sup> June 2022** and for the period from **01<sup>st</sup> April 2022 to 30<sup>th</sup> June 2022** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and the corresponding period from **01<sup>st</sup> April 2022 to 30<sup>th</sup> June 2022**, as reported in these financial results have been approved by the Parent's Board of Directors.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

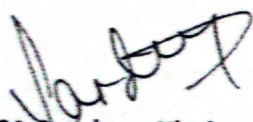
4. The Statement includes the results of the following entities:
  - a. Wholly owned subsidiary: PCL Power Private Limited





5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Singhi & Co.  
Chartered Accountants  
FRN: 302049E



CA Sandeep Khaitan  
Partner  
M. No.: 058080



Place: Guwahati  
Date: 13.08.2021

UDIN: 22058080AOYTAI6711