

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 30TH JUNE, 2024

Figures in Lakhs

	Quarter ended			Year ended	
	(Unaudited) 30.06.24	(Audited) 31.03.24	(Unaudited) 30.06.23	(Audited) 31.03.24	(Audited) 31.03.23
1	2	3	4	5	6
1 Income from operations					
(a) Net Sales/Income from Operations (Net of Excise Duty)	1787	2110	1469	6763	7541
b) Other operating income	64	75	248	538	207
Total Income from operations (net)	1851	2185	1717	7301	7748
2 Expenses					
a) Cost of materials consumed	191	191	181	797	810
b) Purchase (Stock in trade)	117	66	54	190	135
c) Purchase (Construction work)	58	311	151	641	1268
d) Changes in Inventories of finished goods work-in-progress and stock in trade	9	148	2	-8	228
e) Employee benefit expenses	191	195	167	708	599
f) Depreciation and amortisation expenses	119	118	119	469	488
g) Power cost	533	539	417	2010	1321
h) Distribution expenses	246	272	215	932	897
i) Other expenditures	47	46	62	221	208
Total expenses	1511	1886	1368	5960	5954
3 Profit / (Loss) from operations before other Income, finance cost and Exceptional items (1 - 2)	340	299	349	1341	1794
4 Other income	193	108	96	373	55
5 Profit / (Loss) from ordinary activities before finance cost and Exceptional Items (3± 4)	533	407	445	1714	1849
6 Finance cost	32	38	44	147	233
7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional Items (5+6)	501	369	401	1567	1616
8 Exceptional items	0	0	0	0	0
9 Profit / (Loss) from ordinary activities before tax (7 ± 8)	501	369	401	1567	1616
10 Tax expenses	133	106	68	347	397
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	368	263	333	1220	1219
12 Extraordinary Items (net of tax expenses)	0	0	0	0	0
13 Net Profit / (Loss) for the period (11±12)	368	263	333	1220	1219
14 Share of profit / (loss) of associates	0	0	0	0	0
15 Minority interest	0	0	0	0	0
16 Net Profit / (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13±14±15)	368	263	333	1220	1219
17 Paid-up equity shares capital (Rs.10/- per share)	492	492	492	492	492
18 Other Equity				9339	8201
19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):	7.48	5.35	6.77	24.80	24.78
ii) Earning per share (after extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):					
A PARTICULARS OF SHAREHOLDING					
1 Public shareholding					
- Number of Shares	1263600	1263600	1263600	1263600	1263600
- Percentage of shareholding	25.66%	25.66%	25.66%	25.66%	25.66%
2 Promoter & Promoter Group Shareholding					
a) Pledged/Encumbered					
- 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) Non-encumbered					
- 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 were reviewed by Audit Committee and taken on record by Board at their meetings held on 12.08.2024

For PREMIER CRYOGENICS LTD

ABHJIT BAROOAH
MANAGING DIRECTOR

Managing Director
Premier Cryogenics Ltd
Guwahati-781003

Place: Guwahati
Date : 12.08.2024

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CONSOLIDATED FINANCIAL RESULTS (UNAUDITED) FOR THE QUARTER AND YEAR ENDED 30TH JUNE, 2024

	Figures in Lakhs				
	Quarter ended		Year Ended		
	(Unaudited) 30.06.24	(Audited) 31.03.24	(Unaudited) 30.06.23	(Audited) 31.03.24	(Audited) 31.03.23
1	2	3	4	5	6
1 Income from operations					
(a) Net Sales/Income from Operations (Net of Excise Duty)	1787	2110	1469	6763	7541
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2 Expenses					
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d) Changes in inventories of finished goods work-in-progress and stock in trade	9	148	2	-8	228
e) Employee benefit expenses	191	195	167	708	599
f) Depreciation and amortisation expenses	119	118	119	469	488
g) Power cost	533	539	417	2010	1321
h) Distribution expenses	246	272	215	932	897
i) Other expenditures	47	46	62	221	209
Total expenses	1511	1886	1368	5960	5955
3 Profit / (Loss) from operations before other income, finance cost and Exceptional items (1 - 2)	340	299	349	1341	1793
4 Other income	193	108	96	373	55
5 Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+ 4)	533	407	445	1714	1848
6 Finance cost	32	38	44	147	233
7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5+6)	501	369	401	1567	1615
8 Exceptional items	0	0	0	0	0
9 Profit / (Loss) from ordinary activities before tax (7 ± 8)	501	369	401	1567	1615
10 Tax expenses	133	106	68	347	397
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	368	263	333	1220	1218
12 Extraordinary items (net of tax expenses)	0	0	0	0	0
13 Net Profit / (Loss) for the period (11±12)	368	263	333	1220	1218
14 Share of profit / (loss) of associates	0	0	0	0	0
15 Minority interest	0	0	0	0	0
16 Net Profit / (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13±14±15)	368	263	333	1220	1218
17 Paid-up equity shares capital (Rs.10/- per share)	492	492	492	9335	8197
18 Other Equity					
19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):	7.48	5.35	6.77	24.80	24.76
ii) Earning per share (after extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):					
A PARTICULARS OF SHAREHOLDING					
1 Public shareholding					
- Number of Shares	1263600	1263600	1263600	1263600	1263600
- Percentage of shareholding	25.66%	25.66%	25.66%	25.66%	25.66%
2 Promoter & Promoter Group Shareholding					
a) Pledged/Encumbered					
- 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) Non-encumbered					
- 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 12-08-2024

For PREMIER CRYOGENICS LTD

ABHIJIT BAROOAH
MANAGING DIRECTOR
Managing Director
Premier Cryogenics Ltd
Guwahati-781003

		Balance Sheet		Figures in Lakhs	
		STANDALONE		CONSOLIDATED	
		30.06.24	31.03.24	30.06.24	31.03.24
ASSETS					
Non current assets					
Property, plant and equipment		3477	3180	3477	3180
Capital work-in-progress		192	54	192	54
Intangible Assets		-	-	-	-
Investment in subsidiary		1	1	-	-
Financial Assets					
Investment		109	109	109	109
Other financial assets		665	673	665	673
Other non-current assets		64	310	61	308
Sub total		4508	4327	4504	4324
Current Assets					
Inventories		139	146	139	146
Financial assets					
Investments		3837	4181	3837	4181
Trade receivables		3786	3402	3786	3402
Cash & cash equivalents		71	44	71	44
Bank balance other than above		221	275	221	275
Other current assets		519	246	519	246
Sub total		8573	8294	8573	8294
TOTAL ASSETS		13081	12621	13077	12618
EQUITY AND LIABILITIES					
Share holder's fund					
Equity Share Capital		501	501	501	501
Other Equity		9706	9339	9702	9336
Sub total		10207	9840	10203	9837
LIABILITIES					
Non current liabilities					
Borrowing		138	171	138	171
Provisions		36	36	36	36
Deferred tax		167	167	167	167
Other non-current liabilities		566	557	566	557
Sub total		907	931	907	931
Current liabilities					
Borrowing		1132	1161	1132	1161
Trade payables		54	180	54	180
Other current financial liabilities		8	10	8	10
Other current liabilities		471	343	471	343
Provisions		103	90	103	90
Current tax liabilities (Net)		199	66	199	66
Sub total		1967	1850	1967	1850
TOTAL LIABILITIES		13081	12621	13077	12618

For PREMIER CRYOGENICS LTD

ABHIJIT BAROOAH
MANAGING DIRECTOR

Managing Director
Premier Cryogenics Ltd
Guwahati-781003

Place: Guwahati
Date : 12.08.2024

**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 **30th June 2024**. 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: 12-08-2024

UDIN: 24058080BKAQPH7352

**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 **30th June 2024** and for the period from **01st April 2024 to 30th June 2024** ("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 **01st April 2024 to 30th June 2024**, 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

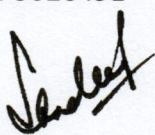


5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, 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: 12-08-2024

UDIN: 24058080BKAQPG2716