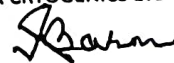


Premier Cryogenics Ltd.
136, Maniram Dewan Road, Chandmari, Guwahati
CIN: L24111AS1004PLC004051

		Balance Sheet		<i>Figures in Lakhs</i>	
		STANDALONE		CONSOLIDATED	
		<u>30.09.23</u>	<u>31.03.23</u>	<u>30.09.23</u>	<u>31.03.23</u>
ASSETS					
Non current assets					
Property, plant and equipment		3247	3132	3247	3132
Capital work-in-progress		32	32.00	32	32
Intangible Assets		-	-	-	-
Investment in subsidiary		1	1	-	-
Financial Assets					
Investment		109	109	109	109
Other financial assets		594	704	594	704
Other non-current assets		28	121	29	118
Sub total		4011	4099	4011	4095
Current Assets					
Inventories		143	143	143	143
Financial assets					
Investments		3065	3741	3065	3741
Trade receivables		3921	3269	3921	3269
Cash & cash equivalents		167	54	167	54
Bank balance other than above		372	427	372	427
Other current assets		433	242	432	242
Sub total		8101	7876	8100	7876
TOTAL ASSETS		12112	11975	12111	11971
EQUITY AND LIABILITIES					
Share holder's fund					
Equity Share Capital		501	501	501	501
Other Equity		8742	8194	8738	8190
Sub total		9243	8695	9239	8691
LIABILITIES					
Non current liabilities					
Borrowing		321	403	324	403
Provisions		30	30	30	30
Deferred tax		141	141	141	141
Other non-current liabilities		552	234	552	234
Sub total		1044	808	1047	808
Current liabilities					
Borrowing		1053	1950	1053	1950
Trade payables		72	140	71	140
Other current financial liabilities		49	19	49	19
Other current liabilities		316	277	317	277
Provisions		182	74	182	74
Current tax liabilities (Net)		153	12	153	12
Sub total		1825	2472	1825	2472
TOTAL LIABILITIES		12112	11975	12111	11971

For PREMIER CRYOGENICS LTD



ABHIJIT BAROOAH
MANAGING DIRECTOR

Place: Guwahati
Date : 13.11.2023

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

STANDALONE FINANCIAL RESULTS (UNAUDITED) FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

	Quarter ended		Half year ended		Year ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	30.09.23	30.06.23	30.09.22	30.09.23	31.03.23
1	2	3	4	5	6
7					
1 Income from operations					
(a) Net Sales/Income from Operations (Net of Excise Duty)	1624	1469	1563	3092	3164
b) Other operating Income	67	248	40	315	98
Total Income from operations (net)	1691	1717	1603	3407	3262
2 Expenses					
a) Cost of materials consumed	160	181	208	312	412
b) Purchase (Stock in trade)	83	54	44	167	64
c) Purchase (Construction work)	51	151	232	202	624
d) Changes in Inventories of finished goods work-in-progress and stock in trade	3	2	-298	5	-541
e) Employee benefit expenses	168	167	157	334	290
f) Depreciation and amortisation expenses	116	119	119	236	242
g) Power cost	513	417	350	929	648
h) Distribution expenses	207	215	213	422	409
i) Other expenditures	59	62	77	120	134
Total expenses	1360	1368	1102	2727	2282
3 Profit / (Loss) from operations before other Income, finance cost and Exceptional Items (1 - 2)	331	349	501	680	980
4 Other income	66	96	145	162	5
5 Profit / (Loss) from ordinary activities before finance cost and Exceptional Items (3± 4)	397	445	646	842	985
6 Finance cost	35	44	58	79	108
7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional Items (5+6)	362	401	588	763	877
8 Exceptional Items	0	0	0	0	0
9 Profit / (Loss) from ordinary activities before tax (7 ± 8)	362	401	588	763	877
10 Tax expenses	74	68	129	142	247
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	288	333	459	621	630
12 Extraordinary Items (net of tax expenses)	0	0	0	0	0
13 Net Profit / (Loss) for the period (11±12)	288	333	459	621	630
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)	288	333	459	621	630
17 Paid-up equity shares capital (Rs.10/- per share)	492	492	492	492	492
18 Other Equity					8201
19 I) Earnings per share (before extraordinary Items) (of Rs. 10/- each) Basic & Diluted (not annualised):	5.85	6.77	9.33	12.62	12.80
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 13.11.2023

For PREMIER CRYOGENICS LTD

Managing Director

Premier Cryogenics Ltd
Guwahati-781007

MANAGING DIRECTOR

Place: Guwahati
Date : 13.11.2023

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 HALF YEAR ENDED 30TH SEPTEMBER, 2023

Figures in Lakhs

	Quarter ended			Half year ended		Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
1	2	3	4	5	6	7
1 Income from operations						
(a) Net Sales/Income from Operations (Net of Excise Duty)	1624	1469	1563	3092	3164	7541
b) Other operating income	67	248	40	315	98	207
Total Income from operations (net)	1691	1717	1603	3407	3262	7748
2 Expenses						
a) Cost of materials consumed	160	181	208	312	412	810
b) Purchase (Stock in trade)	83	54	44	167	64	135
c) Purchase (Construction work)	51	151	232	202	624	1268
d) Changes in inventories of finished goods work-in-progress and stock in trade	3	2	-298	5	-541	228
e) Employee benefit expenses	168	167	157	334	290	599
f) Depreciation and amortisation expenses	116	119	119	236	242	488
g) Power cost	513	417	350	929	648	1321
h) Distribution expenses	207	215	213	422	409	897
i) Other expenditures	59	62	78	120	134	209
Total expenses	1360	1368	1103	2727	2282	5955
3 Profit / (Loss) from operations before other income, finance cost and Exceptional Items (1 - 2)	331	349	500	680	980	1793
4 Other income	66	96	145	162	5	55
5 Profit / (Loss) from ordinary activities before finance cost and Exceptional Items (3+ 4)	397	445	645	842	985	1848
6 Finance cost	35	44	58	79	108	233
7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional Items (5+6)	362	401	587	763	877	1615
8 Exceptional items	0	0	0	0	0	0
9 Profit / (Loss) from ordinary activities before tax (7 + 8)	362	401	587	763	877	1615
10 Tax expenses	74	68	129	142	247	397
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	288	333	458	621	630	1218
12 Extraordinary items (net of tax expenses)	0	0	0	0	0	0
13 Net Profit / (Loss) for the period (11+12)	288	333	458	621	630	1218
14 Share of profit / (loss) of associates	0	0	0	0	0	0
15 Minority interest	0	0	0	0	0	0
16 Net Profit / (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13+14+15)	288	333	458	621	630	1218
17 Paid-up equity shares capital (Rs.10/- per share)	492	492	492	492	492	492
18 Other Equity						8197
19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):	5.85	6.77	9.31	12.62	12.80	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 13-11-2023

Managing Director
Premier Cryogenics Ltd
Guwahati-781003

For PREMIER CRYOGENICS LTD

ABHUIT BAROOAH
MANAGING DIRECTOR

Place: Guwahati
Date : 13.11.2023

**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 September 2023**. 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: 13.11.2023

UDIN: 23058080BQYN9B7168

**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 September 2023 and for the period from 01st July 2023 to 30th September 2023 ("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 July 2023 to 30th September 2023, 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: 13.11.2023

UDIN: 23058080BGYN5C7049