

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 BOTH SEPTEMBER, 2024

	Figures in Lakhs					
	Quarter ended		Half year ended		Year ended	
	(Unaudited) 30.09.24	(Unaudited) 30.06.24	(Unaudited) 30.09.23	(Unaudited) 30.09.24	(Unaudited) 30.09.23	(Audited) 31.03.24
1	2	3	4	5	6	7
1 Income from operations						
(a) Net Sales/Income from Operations (Net of Excise Duty)	1681	1787	1624	3468	3092	6763
b) Other operating income	70	64	67	134	315	538
Total income from operations (net)	1751	1851	1691	3602	3407	7301
2 Expenses						
a) Cost of materials consumed	198	191	160	389	312	797
b) Purchase (Stock in trade)	136	117	83	253	167	190
c) Purchase (Construction work)	56	58	51	114	202	641
d) Changes in inventories of finished goods work-in-progress and stock in trade	-12	9	3	-3	5	-8
e) Employee benefit expenses	195	191	168	386	334	708
f) Depreciation and amortisation expenses	126	119	116	245	236	469
g) Power cost	479	533	513	1012	929	2010
h) Distribution expenses	279	246	207	525	422	932
i) Other expenditures	60	47	59	108	120	221
Total expenses	1517	1511	1360	3029	2727	5960
3 Profit / (Loss) from operations before other income, finance cost and Exceptional Items (1 - 2)	234	340	331	573	680	1341
4 Other income	210	193	66	403	162	373
5 Profit / (Loss) from ordinary activities before finance cost and Exceptional Items (3±4)	444	533	397	976	842	1714
6 Finance cost	30	32	35	62	79	147
7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional Items (5±6)	414	501	362	914	763	1567
8 Exceptional Items	0	0	0	0	0	0
9 Profit / (Loss) from ordinary activities before tax (7 ± 8)	414	501	362	914	763	1567
10 Tax expenses	56	133	74	189	142	347
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	358	368	288	725	621	1220
12 Extraordinary Items (net of tax expenses)	0	0	0	0	0	0
13 Net Profit / (Loss) for the period (11±12)	358	368	288	725	621	1220
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)	358	368	288	725	621	1220
17 Paid-up equity shares capital (Rs.10/- per share)	492	492	492	492	492	492
18 Other Equity						9339
19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):	7.28	7.48	5.85	14.74	12.62	24.80
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	1263600
- Percentage of shareholding	25.66%	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	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%	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%	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 taken on record by Board at its meetings held on 14.11.2024

Place: Guwahati
Date : 14.11.2024

For PREMIER CRYOGENICS LTD

ABHJIT BAROOAH
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 HALF YEAR ENDED 30TH SEPTEMBER, 2024

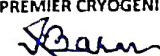
	Quarter ended			Half year ended		Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
1	2	3	4	5	6	7
1 Income from operations	1681	1787	1624	3468	3092	6763
(a) Net Sales/Income from Operations (Net of Excise Duty)	70	64	67	134	315	538
b) Other operating income	1751	1851	1691	3602	3407	7301
Total Income from operations (net)						
2 Expenses	198	191	160	389	312	797
a) Cost of materials consumed	136	117	83	253	167	190
b) Purchase (Stock in trade)	56	58	51	114	202	641
c) Purchase (Construction work)						
d) Changes in inventories of finished goods work-in-progress and stock in trade	-12	9	3	-3	5	-8
e) Employee benefit expenses	195	191	168	386	334	708
f) Depreciation and amortisation expenses	126	119	116	245	236	469
g) Power cost	479	533	513	1012	929	2010
h) Distribution expenses	279	246	207	525	422	932
i) Other expenditures	60	47	59	108	120	221
Total expenses	1517	1511	1360	3029	2727	5960
3 Profit / (Loss) from operations before other income, finance cost and Exceptional items (1 - 2)	234	340	331	573	680	1341
4 Other income	210	193	66	403	162	373
5 Profit / (Loss) from ordinary activities before finance cost and Exceptional Items (3+4)	444	533	397	976	842	1714
6 Finance cost	30	32	35	62	79	147
7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional Items (5+6)	414	501	362	914	763	1567
8 Exceptional Items	0	0	0	0	0	0
9 Profit / (Loss) from ordinary activities before tax (7+8)	414	501	362	914	763	1567
10 Tax expenses	56	133	74	189	142	347
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	358	368	288	725	621	1220
12 Extraordinary items (net of tax expenses)	0	0	0	0	0	0
13 Net Profit / (Loss) for the period (11+12)	358	368	288	725	621	1220
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)	358	368	288	725	621	1220
17 Paid-up equity shares capital (Rs.10/- per share)	492	492	492	492	492	492
18 Other Equity						9335
19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):	7.28	7.48	5.85	14.74	12.62	24.80
ii) Earning per share (after extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):						
A PARTICULARS OF SHAREHOLDING						
1 Public shareholding	1263600	1263600	1263600	1263600	1263600	1263600
- Number of Shares	25.66%	25.66%	25.66%	25.66%	25.66%	25.66%
- Percentage of shareholding						
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	3660300	3660300	3660300	3660300	3660300	3660300
- Number of Shares						
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	100.00%	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%	74.34%

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 taken on record by Board at its meetings held on 14-11-2024

For PREMIER CRYOGENICS LTD

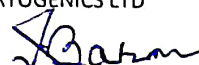

ABHJIT BAROOAH
MANAGING DIRECTOR
Premier Cryogenics Ltd
Guwahati-781003

Place: Guwahati
Date : 14.11.2024

Premier Cryogenics Ltd.
130, Maniram Dewan Road, Chandmari, Guwahati
CIN: L24111AS100419, COO4051

		Balance Sheet		<i>Figures in Lakhs</i>	
		STANDALONE		CONSOLIDATED	
		30.09.24	31.03.24	30.09.24	31.03.24
ASSETS					
Non current assets					
Property, plant and equipment		3504	3180	3504	3180
Capital work-in-progress		54	54	54	54
Intangible Assets		-	-	-	-
Investment in subsidiary		1	1	-	-
Financial Assets					
Investment		121	109	121	109
Other financial assets		576	673	576	673
Other non-current assets		42	310	39	308
Sub total		4298	4327	4294	4324
Current Assets					
Inventories		151	146	151	146
Financial assets					
Investments		3605	4181	3605	4181
Trade receivables		4128	3402	4128	3402
Cash & cash equivalents		118	44	118	44
Bank balance other than above		258	275	258	275
Other current assets		616	246	616	246
Sub total		8876	8294	8876	8294
TOTAL ASSETS		13174	12621	13170	12618
EQUITY AND LIABILITIES					
Share holder's fund					
Equity Share Capital		501	501	501	501
Other Equity		9990	9339	9986	9336
Sub total		10491	9840	10487	9837
LIABILITIES					
Non current liabilities					
Borrowing		102	171	102	171
Provisions		37	36	37	36
Deferred tax		167	167	167	167
Other non-current liabilities		541	557	541	557
Sub total		847	931	847	931
Current liabilities					
Borrowing		1041	1161	1041	1161
Trade payables		53	180	53	180
Other current financial liabilities		8	10	8	10
Other current liabilities		410	343	410	343
Provisions		124	90	124	90
Current tax liabilities (Net)		200	66	200	66
Sub total		1836	1850	1836	1850
TOTAL LIABILITIES		13174	12621	13170	12618

For PREMIER CRYOGENICS LTD



ABHIJIT BAROOAH
MANAGING DIRECTOR

Managing Director
Premier Cryogenics Ltd
Guwahati-781003

Place: Guwahati

Date : 14.11.2024

**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 September 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: 14-11-2024

UDIN: 24058080BKAQQI2415

**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 2024 and for the period from 01st July 2024 to 30th September 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 July 2024 to 30th September 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 (2) 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 & Water Limited

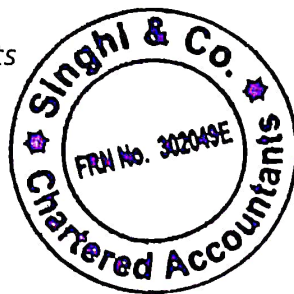


5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, 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: 14-11-2024

UDIN: 24058080BKAQQJ1101