

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, 2023

	Quarter ended		Year ended		
	(Unaudited) 30.06.23	(Audited) 31.03.23	(Unaudited) 30.06.22	(Audited) 31.03.23	
1	2	3	4	5	6
1 Income from operations					
(a) Net Sales/Income from Operations (Net of Excise Duty)	1469	2518	1601	7541	9348
b) Other operating income	248	107	58	207	176
Total income from operations (net)	1717	2625	1659	7748	9524
2 Expenses					
a) Cost of materials consumed	181	206	204	810	632
b) Purchase (Stock in trade)	54	34	20	135	555
c) Purchase (Construction work)	151	432	393	1268	2347
d) Changes in inventories of finished goods work-in-progress and stock in trade	2	640	-243	228	160
e) Employee benefit expenses	167	149	134	599	559
f) Depreciation and amortisation expenses	119	123	124	488	506
g) Power cost	417	364	297	1321	1568
h) Distribution expenses	215	264	194	897	774
i) Other expenditures	62	34	56	208	240
Total expenses	1368	2246	1179	5954	7341
3 Profit / (Loss) from operations before other income, finance cost and Exceptional items (1 - 2)	349	379	480	1794	2183
4 Other income	96	19	-140	55	197
5 Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3± 4)	445	398	340	1849	2380
6 Finance cost	44	57	50	233	205
7 Profit / (Loss) from ordinary activities after finance cost but before Exceptional Items (5+6)	401	341	290	1616	2175
8 Exceptional items	0	0	0	0	2
9 Profit / (Loss) from ordinary activities before tax (7 ± 8)	401	341	290	1616	2177
10 Tax expenses	68	54	118	397	538
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	333	287	172	1219	1639
12 Extraordinary Items (net of tax expenses)	0	0	0	0	0
13 Net Profit / (Loss) for the period (11±12)	333	287	172	1219	1639
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)	333	287	172	1219	1639
17 Paid-up equity shares capital (Rs.10/- per share)	492	492	492	492	492
18 Other Equity				8201	7065
19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):	6.77	5.83	3.50	24.78	33.31
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

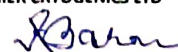
B INVESTOR COMPLAINS

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 11.08.2023

For PREMIER CRYOGENICS LTD


ABHINAV BAROOAH
MANAGING DIRECTOR

Managing Director
Premier Cryogenics Ltd
Guwahati-781003

Place: Guwahati
Date : 11.08.2023

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CONSOLIDATED FINANCIAL RESULTS (UNAUDITED) FOR THE QUARTER AND YEAR ENDED 30TH JUNE, 2023

Figures in Lakhs

	Quarter ended			Year Ended	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	
	30.06.23	31.03.23	30.06.22	31.03.23	31.03.22
1	2	3	4	5	6
1 Income from operations					
(a) Net Sales/Income from Operations (Net of Excise Duty)	1469	2518	1601	7541	9348
b) Other operating income	248	107	58	207	176
Total Income from operations (net)	1717	2625	1659	7748	9524
2 Expenses					
a) Cost of materials consumed	181	206	204	810	632
b) Purchase (Stock in trade)	54	34	20	135	555
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e) Employee benefit expenses	167	149	133	599	559
f) Depreciation and amortisation expenses	119	123	124	488	506
g) Power cost	417	364	297	1321	1568
h) Distribution expenses	215	264	195	897	774
i) Other expenditures	62	35	56	209	240
Total expenses	1368	2247	1179	5955	7341
3 Profit / (Loss) from operations before other income, finance cost and Exceptional items (1 - 2)	349	378	480	1793	2183
4 Other income	96	19	-140	55	197
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6 Finance cost	44	57	50	233	205
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8 Exceptional items	0	0	0	0	2
9 Profit / (Loss) from ordinary activities before tax (7 ± 8)	401	340	290	1615	2177
10 Tax expenses	68	54	118	397	538
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	333	286	172	1218	1639
12 Extraordinary items (net of tax expenses)	0	0	0	0	0
13 Net Profit / (Loss) for the period (11±12)	333	286	172	1218	1639
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)	333	286	172	1218	1639
17 Paid-up equity shares capital (Rs.10/- per share)	492	492	492	492	492
18 Other Equity				8197	7062
19 i) Earnings per share (before extraordinary items) (of Rs. 10/- each) Basic & Diluted (not annualised):	6.77	5.81	3.50	24.76	33.31
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 :

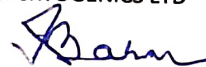
- The Company's operations relates to a single business segment viz, Industrial gas.
- Figures have been re-arranged / re-grouped wherever necessary.
- During the year no complain from Investor were received. There were no complain pending and at the end of the year.
- The Company's wholly owned subsidiary 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 11-08-2023

For PREMIER CRYOGENICS LTD

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

		Balance Sheet		<i>Figures in Lakhs</i>	
		STANDALONE		CONSOLIDATED	
		<u>30.06.23</u>	<u>31.03.23</u>	<u>30.06.23</u>	<u>31.03.23</u>
ASSETS					
Non current assets					
Property, plant and equipment		3322	3132	3322	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		748	704	748	704
Other non-current assets		37	121	34	118
Sub total		4249	4099	4245	4095
Current Assets					
Inventories		137	143	137	143
Financial assets					
Investments		3418	3741	3418	3741
Trade receivables		3500	3269	3500	3269
Cash & cash equivalents		165	54	165	54
Bank balance other than above		306	427	306	427
Other current assets		366	242	366	242
Sub total		7892	7876	7892	7876
TOTAL ASSETS		12141	11975	12137	11971
EQUITY AND LIABILITIES					
Share holder's fund					
Equity Share Capital		501	501	501	501
Other Equity		8527	8194	8523	8190
Sub total		9028	8695	9024	8691
LIABILITIES					
Non current liabilities					
Borrowing		321	403	321	403
Provisions		30	30	30	30
Deferred tax		141	141	141	141
Other non-current liabilities		516	234	516	234
Sub total		1008	808	1008	808
Current liabilities					
Borrowing		1534	1950	1534	1950
Trade payables		61	140	61	140
Other current financial liabilities		9	19	9	19
Other current liabilities		333	277	333	277
Provisions		89	74	89	74
Current tax liabilities (Net)		79	12	79	12
Sub total		2105	2472	2105	2472
TOTAL LIABILITIES		12141	11975	12137	11971

For PREMIER CRYOGENICS LTD



ABHIJIT BAROOAH
MANAGING DIRECTOR

Place: Guwahati
Date : 11.08.2023

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 **30th June 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: 11.08.2023

UDIN: 23058080BGYNRP7436

**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 2023** and for the period from **01st April 2023 to 30th June 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 April 2023 to 30th June 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: 11.08.2023

UDIN: 23058080BGYNRQ4799