



PRIMA PLASTICS LIMITED

MFRS. OF : MOULDED FURNITURE
GOVT. RECOG. EXPORT HOUSE
CIN : L25206DD1993PLC001470



Corp. Office : 41, National House, Saki-Vihar Road, Powai, Andheri (E), Mumbai - 400 072. (India)
Tel.: 0091-022-2857 4768 / 69 / 1791 • **Fax** : 0091-022-2857 2859
E-mail : investor@primaplastics.com • **Website** : www.primaplastics.com

November 11, 2021

BSE Limited
Listing Centre
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code – 530589

Sub: Decisions taken at the Board Meeting held today

The Board of Directors of the Company at its meeting held today, inter alia, approved unaudited standalone and consolidated financial results for the quarter and half year ended September 30, 2021.

We enclose herewith the following:

The unaudited standalone and consolidated financial results of the Company for the quarter and half year ended September 30, 2021, along with the Limited Review Reports thereon issued by M/s. Khimji Kunverji & Co LLP, Chartered Accountants, Statutory Auditors of the Company.

The Board meeting commenced today at 17:45 hours (IST) and concluded at 19:00 hours (IST).

The above documents will also be uploaded on the Company's website

This is for information and records.

Thanking you,

For Prima Plastics Limited

Vandana S. Ahuja
Company Secretary & Compliance Officer
Membership No: A57118

Encl: A/a



Regd. Office : 98/4, Prima House, Daman Industrial Estate, Kadaiya, Daman - 396 210 (U. T.)
Tel.: 0260-222 0445 • **Fax** : 0260-222 1845

PRIMA PLASTICS LIMITED

Regd. Office: 98/4, Prima House, Daman Industrial Estate, Kadaiya, Nani Daman (U.T.)-396210.

CIN : L25206DD1993PLC001470 investor@primaplastics.com www.primaplastics.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2021

(₹ Lakhs)

Sr. No.	PARTICULARS	Three Months Ended			Six Months Ended		Year Ended
		30-09-21	30-06-21	30-09-20	30-09-21	30-09-20	31-03-21
		Unaudited			Unaudited		Audited
1	Income From Operations						
	(a) Revenue from Operations	2,759.30	1,612.33	2,358.05	4,371.63	3,608.65	9,152.22
	(b) Other Income	6.46	20.87	14.75	27.33	36.37	380.56
	Total Income	2,765.76	1,633.20	2,372.80	4,398.96	3,645.02	9,532.78
2	Expenditure						
	(a) Cost of Materials Consumed	1,704.61	1,100.84	1,215.25	2,805.45	1,784.00	5,198.40
	(b) Purchases of Stock in Trade	12.31	3.76	41.50	16.07	48.22	116.86
	(c) Changes in Inventories of Finished goods, Work-in-Progress and Stock-in-Trade	56.76	(91.16)	118.66	(34.40)	223.95	209.07
	(d) Employee Benefits Expense	351.31	318.00	283.09	669.31	546.27	1,186.45
	(e) Finance Costs	40.59	26.75	27.90	67.34	56.86	104.93
	(f) Depreciation and Amortisation Expense	81.81	83.77	85.26	165.58	168.02	333.14
	(g) Other Expenses	537.01	357.74	437.75	894.75	771.85	1,835.61
	Total Expenses	2,784.40	1,799.70	2,209.41	4,584.10	3,599.17	8,984.46
3	Profit/(Loss) before exceptional item and tax (1-2)	(18.64)	(166.50)	163.39	(185.14)	45.85	548.32
4	Exceptional Item	-	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	(18.64)	(166.50)	163.39	(185.14)	45.85	548.32
6	Tax Expenses - Current Tax	-	-	13.77	-	13.77	126.69
	- Deferred Tax	(10.62)	(11.58)	(2.54)	(22.20)	(13.63)	(11.99)
7	Net Profit/(Loss) for the period (5-6)	(8.02)	(154.92)	152.16	(162.94)	45.71	433.62
8	Other Comprehensive Income						
	- Items that will not be reclassified to profit or loss	-	-	-	-	-	(13.43)
	- Income Tax relating to the Items that will not be reclassified to profit or loss.	-	-	-	-	-	3.74
	Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	(9.69)
9	Total Comprehensive Income for the period (7+8)	(8.02)	(154.92)	152.16	(162.94)	45.71	423.93
10	Paid-up equity share capital (Face Value of ₹10/- per share)	1,100.05	1,100.05	1,100.05	1,100.05	1,100.05	1,100.05
11	Other Equity	-	-	-	-	-	5,923.32
12	Earnings per share (of ₹10/- each) (not annualised)						
	(a) Basic (In ₹)	(0.07)	(1.41)	1.38	(1.48)	0.42	3.94
	(b) Diluted (In ₹)	(0.07)	(1.41)	1.38	(1.48)	0.42	3.94



PRIMA PLASTICS LIMITED

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2021

(₹ Lakhs)

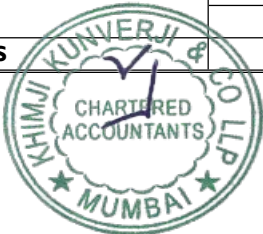
Sr. No.	PARTICULARS	Three Months Ended			Six Months Ended		Year Ended
		30-09-21	30-06-21	30-09-20	30-09-21	30-09-20	31-03-21
		Unaudited			Unaudited		Audited
1	Income From Operations						
	(a) Revenue from Operations	3,434.66	2,342.90	3,082.37	5,777.56	4,437.25	11,904.72
	(b) Other Income	-	15.57		13.39	16.68	14.47
	Total Income	3,434.66	2,358.47	3,082.37	5,790.95	4,453.93	11,919.19
2	Expenditure						
	(a) Cost of Materials Consumed	2,113.64	1,577.23	1,551.99	3,690.87	2,134.45	6,529.29
	(b) Purchases of Stock in Trade	12.31	3.76	41.51	16.07	48.23	116.86
	(c) Changes in Inventories of Finished goods, Work-in-Progress and Stock-in-Trade	24.54	(176.38)	94.31	(151.84)	245.99	231.64
	(d) Employee Benefits Expense	408.66	388.46	336.24	797.12	633.32	1,384.27
	(e) Finance Costs	46.68	30.88	28.77	77.56	59.46	112.87
	(f) Depreciation and Amortisation Expense	132.16	137.84	120.15	270.00	236.98	489.73
	(g) Other Expenses	641.84	462.40	543.34	1,102.06	923.84	2,181.62
	Total Expenses	3,379.83	2,424.19	2,716.31	5,801.84	4,282.27	11,046.28
3	Profit/(Loss) before exceptional item, Share in Profit of Joint Venture and tax (1-2)	54.83	(65.72)	366.06	(10.89)	171.66	872.91
4	Exceptional Item	-	-	-	-	-	-
5	Share in Profit of Joint Venture (net of tax) (Refer Note 3)	222.97	241.19	256.09	464.16	465.35	961.88
6	Profit/(Loss) before tax (3+4+5)	277.80	175.47	622.15	453.27	637.01	1,834.79
7	Tax Expenses - Current Tax	21.53	27.78	68.57	49.31	53.16	301.67
	- Deferred Tax	(10.62)	(11.58)	(2.54)	(22.20)	(13.63)	(11.99)
8	Net Profit/(Loss) for the period (6-7)	266.89	159.27	556.12	426.16	597.48	1,545.11
	Profit / (Loss) attributable to Non Controlling Interest	5.20	7.30	14.79	12.50	8.64	46.31
	Profit / (Loss) attributable to the Owners of the parent	261.69	151.97	541.33	413.66	588.84	1,498.80
9	Other Comprehensive Income						
	- Items that will not be reclassified to profit or loss	-	-	-	-	-	(13.43)
	- Income Tax relating to the Items that will not be reclassified to profit or loss	-	-	-	-	-	3.74
	- Items that will be reclassified to profit or loss - FCTR	0.51	5.10	(8.84)	5.61	(7.95)	(0.67)
	Other Comprehensive Income / (Loss) for the period	0.51	5.10	(8.84)	5.61	(7.95)	(10.36)
	- Other Comprehensive Income / (Loss) attributable to Non-Controlling Interest	0.05	0.51	(0.88)	0.56	(0.79)	(0.07)
	- Other Comprehensive Income / (Loss) attributable to Owners of the Parent	0.46	4.59	(7.96)	5.05	(7.16)	(10.29)
10	Total Comprehensive Income for the period (8+9)	267.40	164.37	547.28	431.77	589.53	1,534.75
	Total Comprehensive Income / (Loss) attributable to Non-Controlling Interest	5.25	7.81	13.91	13.06	7.85	46.24
	Total Comprehensive Income / (Loss) attributable to Owners of the Parent	262.15	156.56	533.37	418.71	581.68	1,488.51
11	Paid-up equity share capital (Face Value of ₹10/- per share)	1,100.05	1,100.05	1,100.05	1,100.05	1,100.05	1,100.05
12	Other Equity						10,071.60
13	Earnings per share (of ₹10/- each) (not annualised)						
	(a) Basic (In ₹)	2.38	1.38	4.92	3.76	5.35	13.62
	(b) Diluted (In ₹)	2.38	1.38	4.92	3.76	5.35	13.62



STATEMENT OF ASSETS AND LIABILITIES

(₹ Lakhs)

PARTICULARS		Standalone		Consolidated	
		As at 30-09-2021	As at 31-03-2021	As at 30-09-2021	As at 31-03-2021
		Unaudited	Audited	Unaudited	Audited
A. ASSETS					
1 Non-Current Assets					
(a) Property, Plant and Equipment		2,200.93	2,239.03	2,571.38	2,710.77
(b) Capital Work-in-Progress		-	326.68	-	326.68
(c) Intangible Assets		13.12	15.79	13.12	15.79
(d) Right of use Assets		483.69	222.08	483.69	222.08
(e) Financial Assets					
(i) Investments		422.05	422.05	-	-
(ii) Investments Accounted using Equity Method		-	-	4,181.69	3,717.53
(iii) Loans		17.79	799.58	17.79	180.25
(iv) Other Non Current Financial Assets		143.61	134.28	176.88	15.92
(f) Income Tax Assets (Net)		21.64	11.67	21.64	11.67
(g) Other Non-Current Assets		480.47	24.94	480.47	24.94
Total Non-Current Assets		3,783.30	4,196.10	7,946.66	7,225.63
2 Current Assets					
(a) Inventories		2,784.84	2,772.28	3,699.80	3,117.80
(b) Financial Assets					
(i) Trade Receivables		2,298.70	1,926.47	2,500.41	2,298.48
(ii) Cash and Cash Equivalents		26.15	24.47	320.42	410.56
(iii) Bank Balances other than Cash and Cash Equivalents		121.23	133.36	121.23	133.36
(iv) Loans		661.04	41.17	67.00	41.17
(v) Other Current Financial Assets		476.16	502.22	466.43	491.10
(c) Other Current Assets		329.87	401.54	913.38	1,185.61
Total Current Assets		6,697.99	5,801.51	8,088.67	7,678.08
TOTAL ASSETS		10,481.29	9,997.61	16,035.33	14,903.71
B. EQUITY AND LIABILITIES					
1 EQUITY					
(a) Equity Share Capital		1,100.05	1,100.05	1,100.05	1,100.05
(b) Other Equity		5,595.36	5,923.32	10,325.31	10,071.60
Total Equity		6,695.41	7,023.37	11,425.36	11,171.65
Non-Controlling Interest		-	-	107.83	94.78
2 LIABILITIES					
I Non-Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		37.05	54.80	191.69	281.60
(ia) Lease Liabilities		86.64	125.55	86.64	125.55
(b) Deferred Tax Liabilities (Net)		176.47	198.67	176.47	198.67
(c) Provisions		-	-	10.87	8.60
Total Non-Current Liabilities		300.16	379.02	465.67	614.42
II Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		2,760.43	1,993.84	2,914.35	1,816.25
(ia) Lease Liabilities		100.98	103.23	100.98	103.23
(ii) Trade Payables					
- (a) Total Outstanding Dues of Micro Enterprises and Small Enterprises		24.10	48.97	24.10	48.97
- (b) Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises		79.01	197.47	447.89	491.79
(iii) Other Current Financial Liabilities		288.95	139.16	289.00	354.77
(b) Current Tax Liabilities (Net)		-	-	23.75	92.01
(c) Other Current Liabilities		84.67	56.82	84.67	56.82
(d) Provisions		147.58	55.73	151.73	59.02
Total Current Liabilities		3,485.72	2,595.22	4,036.47	3,022.86
TOTAL EQUITY AND LIABILITIES		10,481.29	9,997.61	16,035.33	14,903.71



Note :

- 1 The above results have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at its meeting held on November 11, 2021. The Statutory Auditors have carried out limited review of the above financial results.
- 2 The Company's and Group's business activity falls within a single operating segment i.e. "Plastic Articles".
- 3 The difference between the reporting date of the Company and its Joint Venture is 3 months, hence, the consolidated financial result includes the share of Net Profit of Prima Deelite Plastics s.a.r.l. , Joint Venture, for the three months and six months ended June 30,2021
- 4 The Company vide its letter dated July 02, 2021 had intimated the BSE Limited regarding construction of new manufacturing unit at the Pithampur Industrial Area, Madhya Pradesh.
- 5 The figures for the previous period have been regrouped or reclassified to confirm current period classification, wherever necessary.

**By order of the Board
for PRIMA PLASTICS LTD.**

**Bhaskar M. Parekh
Chairman
DIN : 00166520**

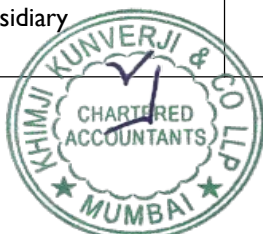
**Place : Mumbai
Date : November 11, 2021**



STATEMENT OF CASH FLOWS

(₹ Lakhs)

PARTICULARS	Standalone		Consolidated	
	For the Six Months Ended		For the Six Months Ended	
	30-09-21	30-09-20	30-09-21	30-09-20
	Unaudited		Unaudited	
A. Cash Flow from Operating Activities				
Profit Before Tax	(185.15)	45.85	453.27	637.01
Adjustments :				
Depreciation and Amortisation Expense	165.58	168.02	270.00	236.98
Finance Costs	55.75	51.85	65.14	53.87
Provision for doubtful debts and Bad Debts written off	-	25.81	-	32.73
(Profit) / Loss on Sale of Property, Plant and Equipments	-	1.64	-	1.64
Share in (Profit)/ Loss on equity accounted investment	-	-	(464.16)	(465.35)
Interest Income	(25.73)	(35.15)	(5.85)	(6.01)
Operating Profit before Working Capital Changes	10.45	258.02	318.40	490.87
Changes in Working Capital				
Adjustments for (Increase)/Decrease in Operating Assets:				
Trade Receivables	(369.92)	(84.95)	(199.62)	(103.83)
Inventories	(12.56)	237.44	(582.00)	483.23
Other Assets	(193.70)	(230.51)	185.16	(396.56)
Adjustments for Increase/(Decrease) in Operating Liabilities:				
Trade Payables	(143.33)	(64.95)	(68.78)	(372.33)
Short term Provisions	91.85	74.76	94.97	81.25
Other Liabilities	177.66	88.88	173.65	88.04
Cash Generated From Operations	(439.55)	278.69	(78.22)	270.67
Taxes Paid	(9.97)	(8.04)	(127.53)	(53.61)
Net Cash Inflow / (Outflow) from Operating Activities (A)	(449.52)	270.65	(205.75)	217.06
B. Cash Flow from Investment Activities				
Purchase of Property, Plant and Equipments	(67.70)	(41.72)	(70.81)	(31.62)
Capital Work-in-Progress	20.41	10.50	20.41	10.50
Interest received	25.73	35.15	5.85	6.01
Redemption/(Investment) in other bank deposits	0.60	7.19	0.60	7.19
Net Cash Inflow / (Outflow) from Investing Activities (B)	(20.96)	11.12	(43.95)	(7.92)
C. Cash Flow from Financing Activities				
(Repayments) / Proceeds of Long Term Borrowings	(17.74)	(96.69)	(10.11)	264.50
(Repayments) / Proceeds of Short Term Borrowings	766.59	(307.57)	450.14	(307.57)
Interest Paid	(49.77)	(43.78)	(59.16)	(45.80)
Dividend Paid (including Tax on Dividend)	(165.01)	-	(165.01)	-
Repayment of principal towards Lease Liability	(61.91)	(65.90)	(61.91)	(65.90)
Net Cash Inflow / (Outflow) from Financing Activities(C)	472.16	(513.94)	153.95	(154.77)
Net Increase/(Decrease) In Cash and Cash Equivalents (A+B+C)	1.68	(232.17)	(95.75)	54.37
Cash & Cash Equivalents as at Sept 30, 2021	26.15	61.70	320.42	483.31
Effect of exchange rate on consolidation of Foreign Subsidiary	-	-	5.61	(7.95)
Cash & Cash Equivalents as at March 31, 2021	24.47	293.87	410.56	436.89



Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results and Standalone Year-to-date Financial Results of Prima Plastics Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Prima Plastics Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Prima Plastics Limited ("the Company") for the quarter ended September 30, 2021 and for the year-to-date period from April 01, 2021 to September 30, 2021 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Ind AS and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Khimji Kunverji & Co LLP

Chartered Accountants

FRN: 105146W/W100621

Vinit K Jain

Partner

Membership No:145911

UDIN: 21145911AAAAEL9155

Place: Mumbai

Date: November 11, 2021



Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results and Consolidated Year-to-date Financial results of Prima Plastics Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Prima Plastics Limited

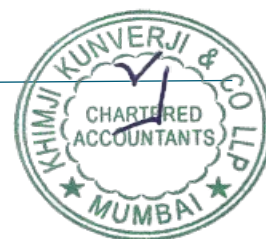
1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Prima Plastics Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its joint venture for the quarter ended September 30, 2021 and for the year-to-date period from April 01, 2021 to September 30, 2021 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 the Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Listing Regulations, to the extent applicable.

4. The Statement includes the result of the following entities:

Name of the Entity	Principal Place of Business	Relationship
Prima Union Plasticos, S.A	Guatemala	Subsidiary
Prima Dee-Lite Plastics SARL	Cameroon	Joint Venture

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 other auditors/independent practitioners referred to in paragraphs 6 & 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 Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial results of a subsidiary included in the Statement, whose interim financial results reflect total assets of Rs. 2,398.16 lakh (before consolidation adjustments) as at September 30, 2021, and total revenue of Rs.675.35 lakh (before consolidation adjustments) and Rs. 1,405.92 lakh (before consolidation adjustment), total net profit after tax of Rs. 51.93 lakh (before consolidation adjustments) and Rs. 124.95 lakh (before consolidation adjustments) and total comprehensive income of Rs. 52.45 lakh (before consolidation adjustments) and Rs. 130.56 lakh, for the quarter ended September 30, 2021 and for the period April 01, 2021 to September 30, 2021 respectively, and net cash outflow of Rs. 91.82 lakh for the period April 01, 2021 to September 30, 2021, as considered in the Statement. These interim financial results have been reviewed by other auditors as per the requirement of applicable accounting standard of the respective country and by an independent practitioner as per the requirement of Ind AS whose reports have been furnished to us by the management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and independent practitioner and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of the above matter.
7. The latest available unaudited financial results of the joint venture are for the quarter ended June 30, 2021, accordingly the Statement also include the Group's share of net profit after tax of Rs. 222.97 lakh (before consolidation adjustments) and Rs. 464.16 lakh (before consolidation adjustments) and total comprehensive income of Rs. 222.97 lakh (before consolidation adjustments) and Rs. 464.16 lakh (before consolidation adjustments) for the quarter ended June 30, 2021 and for the period from January 01, 2021 to June 30, 2021 respectively, as considered in the Statement, in respect of a joint venture, whose interim financial results have not been reviewed by us. This interim financial result has been reviewed by an independent practitioner whose reports have been furnished to us by the management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of an independent practitioner and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

For Khimji Kunverji & Co LLP

Chartered Accountants

FRN: 105146W/W100621

**Vinit K Jain**

Partner

Membership No:145911

UDIN: 21145911AAAAEM5895

Place: Mumbai

Date: November 11, 2021