

November 12, 2025

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

Scrip Code – 530589
Scrip Symbol – PRIMAPLA

Sub: Outcome of the Board Meeting held on November 12, 2025

Ref: Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir / Madam,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby inform that the Board of Directors of the Company, at its meeting held today, i.e. November 12, 2025, inter alia, considered and approved the following:

Financial Results:

Pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we attach the Unaudited Financial Results (Consolidated and Standalone) for the Quarter and Half Year ended September 30, 2025, along with Independent Auditor's limited review report thereon.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e. November 12, 2025. The Unaudited Financial Results are also being published in the newspapers, in the format prescribed under Regulation 47 of the SEBI Listing Regulations and same are being uploaded on the website of the Company i.e. www.primaplastics.com.

Please note that in terms of Prima Plastics Code of Conduct for Prohibition of Insider Trading, the window for trading in shares of the Company by its employees and Directors will open on November 15, 2025.

The Board Meeting commenced today at 01:00 P.M. (IST) and concluded at 01:32 P.M (IST).

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

Thanking you,

Yours sincerely,

Prachi M. Mankame
Company Secretary & Compliance Officer
M. No: A67042
Encl: a/a





PRIMA PLASTICS LIMITED

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

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2025

(₹ in Lakhs except per share data)

Sr. No.	PARTICULARS	Three Months Ended			Six Months Ended		Year Ended
		30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
		Unaudited			Unaudited		Audited
1	Income From Operations						
	(a) Revenue from Operations	4,941.90	4,713.52	4,360.32	9,655.42	8,459.88	19,367.45
	(b) Other Income	13.52	68.19	25.14	81.71	32.39	44.46
	Total Income	4,955.42	4,781.71	4,385.46	9,737.13	8,492.27	19,411.91
2	Expenditure						
	(a) Cost of Materials Consumed	2,971.12	2,674.34	2,641.18	5,645.46	5,026.22	11,236.03
	(b) Purchases of Stock in Trade	34.89	45.61	31.07	80.50	59.46	100.97
	(c) Changes in Inventories of Finished goods, Work-in-Progress and Stock-in-Trade	(299.93)	(158.55)	(241.64)	(458.48)	(466.25)	(500.18)
	(d) Employee Benefits Expense	580.72	580.18	562.31	1,160.90	1,113.24	2,274.19
	(e) Finance Costs	77.88	89.24	94.10	167.12	179.37	391.62
	(f) Depreciation and Amortisation Expense	181.93	176.96	164.18	358.89	326.07	660.78
	(g) Other Expenses	1,177.02	1,050.17	1,006.58	2,227.19	1,890.04	4,007.44
	Total Expenses	4,723.63	4,457.95	4,257.78	9,181.58	8,128.15	18,170.85
3	Profit/(Loss) before exceptional item, Share in Profit of Joint Venture and tax (1-2)	231.79	323.76	127.68	555.55	364.12	1,241.06
4	Exceptional Item	-	-	-	-	-	-
5	Share in Profit of Joint Venture (net of tax)	143.89	251.55	200.87	395.44	427.79	1,119.74
6	Profit/(Loss) before tax (3+4+5)	375.68	575.31	328.55	950.99	791.91	2,360.80
7	- Tax Expenses	44.46	227.83	30.16	272.29	81.73	458.69
	- Tax adjustment of earlier years	-	-	-	-	10.24	78.16
8	Net Profit/(Loss) for the period (6-7)	331.22	347.48	298.39	678.70	699.94	1,823.95
	Profit / (Loss) attributable to Non Controlling Interest	26.04	29.57	18.82	55.61	43.98	103.79
	Profit / (Loss) attributable to the Owners of the parent	305.18	317.91	279.57	623.09	655.96	1,720.16
9	Other Comprehensive Income						
	- Items that will not be reclassified to profit or loss	-	-	-	-	-	(24.34)
	- Income Tax relating to the Items that will not be reclassified to profit or loss.	-	-	-	-	-	6.13
	- Items that will be reclassified to profit or loss						
	*Exchange differences in translating Financials Statements of foreign operations	163.48	7.87	39.51	171.35	-	160.40
	*Equity accounted Investee - Shares of OCI	268.90	508.18	-	777.08	57.78	19.21
	Other Comprehensive Income/(Loss) for the period	432.38	516.05	39.51	948.43	57.78	161.40
	- Other Comprehensive Income / (Loss) attributable to Non-Controlling Interest	16.35	0.79	3.95	17.14	5.78	16.04
	- Other Comprehensive Income / (Loss) attributable to Owners of the Parent	416.03	515.26	35.56	931.29	52.00	145.36
10	Total Comprehensive Income for the period (8+9)	763.60	863.53	337.90	1,627.13	757.72	1,985.35
	Total Comprehensive Income / (Loss) attributable to Non-Controlling Interest	42.39	30.36	22.77	72.75	49.76	119.83
	Total Comprehensive Income / (Loss) attributable to Owners of the Parent	721.21	833.17	315.13	1,554.38	707.96	1,865.52
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						14,324.37
13	Earnings per share (of ₹10/- each)*						
	(a) Basic (In ₹)	2.77	2.89	2.54	5.66	5.96	15.64
	(b) Diluted (In ₹)	2.77	2.89	2.54	5.66	5.96	15.64

* Not annualised for three months ended Sept 30, 2025, June 30, 2025 and Sept 30, 2024.



D. M. K. K.



PRIMA PLASTICS LIMITED

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2025

(₹ in Lakhs except per share data)

Sr. No.	PARTICULARS	Three Months Ended			Six Months Ended		Year Ended
		30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
		Unaudited			Unaudited		Audited
1	Income From Operations						
	(a) Revenue from Operations	3,429.94	2,940.95	3,175.77	6,370.89	5,898.29	13,198.24
	(b) Other Income	12.01	834.07	21.72	846.08	26.09	774.44
	Total Income	3,441.95	3,775.02	3,197.49	7,216.97	5,924.38	13,972.68
2	Expenditure						
	(a) Cost of Materials Consumed	2,155.99	1,810.01	2,093.63	3,966.00	3,763.09	8,141.31
	(b) Purchases of Stock in Trade	34.89	45.61	31.07	80.50	59.46	100.97
	(c) Changes in Inventories of Finished goods, Work-in-Progress and Stock-in-Trade	(227.66)	(242.15)	(259.18)	(469.81)	(414.14)	(405.93)
	(d) Employee Benefits Expense	463.96	455.10	456.71	919.06	895.64	1,770.14
	(e) Finance Costs	77.43	88.96	92.00	166.39	174.25	384.05
	(f) Depreciation and Amortisation Expense	107.34	105.11	112.28	212.45	223.92	436.35
	(g) Other Expenses	931.99	805.87	791.00	1,737.86	1,431.43	2,931.71
	Total Expenses	3,543.94	3,068.51	3,317.51	6,612.45	6,133.65	13,358.60
3	Profit/(Loss) before exceptional item and tax (1-2)	(101.99)	706.51	(120.02)	604.52	(209.27)	614.08
4	Exceptional Item	-	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	(101.99)	706.51	(120.02)	604.52	(209.27)	614.08
6	- Tax Expenses	(30.02)	134.66	(30.20)	104.64	(52.67)	116.60
	- Tax adjustment of earlier years	-	-	-	-	10.24	78.16
7	Net Profit/(Loss) for the period (5-6)	(71.97)	571.85	(89.82)	499.88	(166.84)	419.32
8	Other Comprehensive Income						
	- Items that will not be reclassified to profit or loss	-	-	-	-	-	(24.34)
	- Income Tax relating to the Items that will not be reclassified to profit or loss.	-	-	-	-	-	6.13
	Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	(18.21)
9	Total Comprehensive Income for the period (7+8)	(71.97)	571.85	(89.82)	499.88	(166.84)	401.11
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						6,435.92
12	Earnings per share (of ₹10/- each)*						
	(a) Basic (In ₹)	(0.65)	5.20	(0.82)	4.54	(1.52)	3.81
	(b) Diluted (In ₹)	(0.65)	5.20	(0.82)	4.54	(1.52)	3.81

* Not annualised for three months ended Sept 30, 2025, June 30, 2025 and Sept 30, 2024.



STATEMENT OF ASSETS AND LIABILITIES		(₹ Lakhs)			
		Standalone		Consolidated	
PARTICULARS		As at 30-09-2025	As at 31-03-2025	As at 30-09-2025	As at 31-03-2025
		Unaudited	Audited	Unaudited	Audited
A	ASSETS				
1	Non-Current Assets				
(a)	Property, Plant and Equipment	4,348.12	4,204.17	4,980.89	4,911.31
(b)	Capital Work-in-Progress	100.11	96.85	100.11	96.85
(c)	Intangible Assets	3.46	4.64	3.46	4.64
(d)	Right of Use Assets	297.32	299.41	297.32	299.41
(e)	Financial Assets				
(i)	Investments	423.05	423.05		
(ii)	Investments Accounted using Equity Method	-	-	7,998.98	6,826.46
(iii)	Loans	30.92	34.56	30.92	34.56
(iv)	Other Non Current Financial Assets	398.50	388.33	421.15	410.19
(f)	Income Tax Assets (Net)	38.39	78.58	38.39	78.58
(g)	Deferred tax Assets	-	-	4.26	3.14
(h)	Other Non-Current Assets	191.98	110.65	191.98	110.65
	Total Non-Current Assets	5,831.85	5,640.24	14,067.46	12,775.79
2	Current Assets				
(a)	Inventories	3,271.77	2,921.65	4,401.75	3,615.50
(b)	Financial Assets				
(i)	Trade Receivables	3,098.25	3,037.61	4,455.13	4,901.94
(ii)	Cash and Cash Equivalents	13.38	6.80	1,076.00	1,238.99
(iii)	Bank Balances other than Cash and Cash Equivalents	161.51	126.78	161.51	126.78
(iii)	Loans	38.53	34.23	38.53	34.23
(iv)	Other Current Financial Assets	1,022.96	1,113.37	1,008.10	1,100.84
(c)	Other Current Assets	382.83	435.81	1,307.77	1,294.76
	Total Current Assets	7,989.23	7,676.25	12,448.79	12,313.04
	TOTAL ASSETS	13,821.08	13,316.49	26,516.25	25,088.83
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	6,715.78	6,435.92	18,310.22	16,975.85
(c)	Non-Controlling Interest	-	-	496.93	508.10
	Total Equity	7,815.83	7,535.97	19,907.20	18,584.00
2	LIABILITIES				
I	Non-Current Liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	308.90	426.98	308.90	426.98
(ii)	Lease Liabilities	-	-	-	-
(b)	Deferred Tax Liabilities (Net)	241.81	241.81	241.81	241.81
(c)	Other Non Current Liabilities	727.63	749.09	727.63	749.09
(d)	Provisions	-	-	7.47	30.49
	Total Non-Current Liabilities	1,278.34	1,417.88	1,285.81	1,448.37
II	Current Liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	3,619.27	3,576.13	3,619.27	3,584.30
(ii)	Lease Liabilities	-	-	-	-
(iii)	Trade Payable				
- (a)	Total Outstanding Dues of Micro Enterprises and Small Enterprises	109.22	141.67	109.22	141.67
- (b)	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	405.90	395.28	920.84	935.65
(iv)	Other Current Financial Liabilities	346.05	99.44	346.45	99.44
(b)	Other Current Liabilities	121.47	103.39	121.62	103.39
(c)	Provisions	106.74	46.73	108.92	51.08
(d)	Current Tax Liabilities (Net)	18.26	-	96.92	140.93
	Total Current Liabilities	4,726.91	4,362.64	5,323.24	5,056.46
	TOTAL EQUITY AND LIABILITIES	13,821.08	13,316.49	26,516.25	25,088.83



STATEMENT OF CASH FLOW		(₹ Lakhs)			
Particulars	Standalone		Consolidated		
	For the Six Months Ended		For the Six Months Ended		
	30-09-25	30-09-24	30-09-25	30-09-24	
	Unaudited	Unaudited	Unaudited	Unaudited	
A. Cash Flow from Operating Activities					
Profit Before Tax	604.52	(209.27)	950.99	791.91	
Adjustments :					
Depreciation and Amortisation Expense	212.45	223.92	358.89	326.07	
Finance Costs	166.39	174.03	167.12	179.16	
Interest on lease Liability	-	0.22	-	0.22	
Provision for doubtful debts and Bad Debts written off	62.40	2.94	44.74	(10.84)	
(Profit) / Loss on Sale of Property, Plant and Equipments	(1.62)	0.01	(1.62)	0.01	
Net Foreign Exchange (Gain) / Loss	(64.19)	(12.49)	(59.28)	(11.21)	
Dividend Income	(769.42)	-	-	-	
Share in (Profit) / Loss on equity accounted investment	-	-	(395.44)	(427.80)	
Interest Income	(8.24)	(8.23)	(8.24)	(8.23)	
Operating Profit before Working Capital Changes	202.29	171.13	1,057.16	839.29	
Changes in Working Capital					
Adjustments for (Increase)/Decrease in Operating Assets:					
Trade Receivables	(125.64)	(349.21)	394.57	94.37	
Inventories	(350.12)	(601.59)	(786.24)	(1,287.37)	
Other Assets	214.94	22.07	149.84	(172.68)	
Adjustments for Increase/(Decrease) in Operating Liabilities:					
Trade Payables	(21.33)	247.66	(48.38)	454.30	
Short Term Provisions	60.01	55.59	34.82	58.27	
Other Liabilities	232.26	175.11	235.11	175.11	
Cash Generated From Operations	212.41	(279.24)	1,036.88	161.29	
Income Taxes Paid	(7.73)	22.17	(238.83)	(196.36)	
Net Cash Inflow / (Outflow) from Operating Activities (A)	204.68	(257.07)	798.05	(35.07)	
B. Cash Flow from Investment Activities					
Purchase of Property, Plant and Equipments	(444.56)	(140.76)	(516.62)	(457.98)	
Investment in Subsidiary	-	(1.00)	-	-	
Sale of Property, Plant and Equipments	9.62	-	9.62	-	
Interest received	6.59	7.76	6.59	7.76	
Dividend Income	730.95	207.36	730.95	207.36	
Redemption in other bank deposits	-	29.45	-	29.45	
Investment in other bank deposits	(28.40)	(16.11)	(28.40)	(16.12)	
Net Cash Inflow / (Outflow) from Investing Activities (B)	274.20	86.70	202.14	(229.53)	
C. Cash Flow from Financing Activities					
(Repayments)/ Proceeds from Long Term Borrowings	(118.07)	(206.37)	(126.24)	(206.14)	
(Repayments)/ Proceeds from Short Term Borrowings	43.14	755.04	43.14	689.78	
Interest Paid	(177.36)	(173.90)	(178.09)	(179.03)	
Interest on Lease Liability	-	(0.22)	-	(0.22)	
Dividend Paid	(220.01)	(220.01)	(1,073.34)	(220.01)	
Repayment of principal towards Lease Liability	-	(8.96)	-	(8.96)	
Net Cash Inflow / (Outflow) from Financing Activities(C)	(472.30)	145.58	(1,334.53)	75.42	
Net Increase/(Decrease) In Cash and Cash Equivalents (A+B+C)	6.58	(24.79)	(334.34)	(189.18)	
Cash & Cash Equivalents as at end of the period	13.38	7.56	1,076.00	1,359.47	
Effect of Exchange rate on consolidation of Foreign Subsidiary	-	-	171.35	57.78	
Cash & Cash Equivalents as at the beginning of the period	6.80	32.35	1,238.99	1,490.87	





Notes :

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2025. The results for the Six months September 30, 2025 presented were reviewed by statutory auditors of the Company who have issued an unmodified report on the said results.
- 2 The Company's and Group's business activity falls within a single operating segment i.e. "Plastic Articles".
- 3 On November 12, 2024, the Board of Directors of Prima Plastics Limited ("Company" / "Demerged Company") have approved the Scheme of Arrangement (Subject to the requisite and other approvals) for the demerger of the it's Rotational Moulding Business into its Wholly Owend subsiduary, Prima Innovation Limited ("Resulting Company") in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013.
As per the NCLT order dated July 25, 2025, the meeting of Equity Shareholders and Unsecured creditors was conveyed on September 27, 2025 for the approval of Scheme and the same have been approved with requisite majority. Further, This has no impact on the results for the quater and Six months ended 30, 2025.
- 4 Previous period figures have been regrouped, wherever necessary.

By order of the Board
for PRIMA PLASTICS LTD.


Bhaskar M. Parekh
Chairman
DIN : 00166520



Place : Mumbai
Date : November 12, 2025



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Prima Plastics Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Prima Plastics Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of net profit after tax and total comprehensive income of its joint venture for the quarter ended 30th September, 2025 and year to date from 1st April, 2025 to 30th September, 2025 ("the Statement"), attached herewith, being submitted by the Holding 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 Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 Engagement (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 primarily responsible for financial and accounting matters and analytical and other review procedures applied to financial data. 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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4. The Statement includes the results of the entities as mentioned in Annexure to the Review Report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters:

- a. We did not review the interim financial results of a subsidiary included in the Statement, whose interim financial results reflect total assets (before consolidation adjustments) of Rs. 5,128.72 lakhs as at 30th September, 2025 and total revenues (before consolidation adjustments) of Rs. 1,513.49 lakhs and Rs. 3,289.59 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 260.47 lakhs and Rs. 556.15 lakhs for the quarter ended 30th September, 2025 and for year to date from 1st April, 2025 to 30th September, 2025 respectively, as considered in the Statement. Further, this subsidiary is located outside India, whose interim financial results have been prepared in accordance with accounting principles generally accepted in their respective country and which have been audited by other auditor under generally accepted auditing standards applicable in their respective country. The Holding Company's management has converted the financial results of such subsidiary from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. An independent Chartered Accountant has reviewed these conversion adjustments made by the Holding Company's 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 auditor and report of independent Chartered Accountant and the procedures performed by us as stated in paragraph 3 above.

- b. The Statement includes the financial information of one subsidiary which has not been reviewed by us, whose interim financial results reflect total assets (before consolidation adjustments) of Rs. 5.36 lakhs as at 30th September, 2025 and total revenues (before consolidation adjustments) of Rs. Nil, total net loss after tax (before consolidation adjustments) of Rs 1.16 lakhs and Rs 3.34 lakhs for the quarter ended 30th September, 2025 and for year to date from 1st April, 2025 to 30th September, 2025 respectively, as considered in the Statement.

These financial results have been furnished to us as certified by the management and 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 management certified results;

- c. The Statement includes the Group's share of net profit after tax of Rs. 143.89 lakhs and Rs. 395.44 lakhs for the quarter ended 30th September, 2025 and for the period 1st April, 2025 to 30th September, 2025 respectively, and other comprehensive income of Rs. 268.90 lakhs and Rs 777.08 lakhs for the quarter ended 30th September, 2025 and for year to date 1st April,



2025 to 30th September, 2025 respectively, as considered in the Statement, in respect of a joint venture, whose interim financial results have not been reviewed by us. Further, this joint venture is located outside India, whose interim financial results have been prepared in accordance with accounting principles generally accepted in their respective country by Management of Joint Venture. The Holding Company's management has converted the financial results of such joint venture from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. An independent Chartered Accountant has reviewed these financial results prepared by the Holding Company's 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 financial statements prepared by the management of the Holding Company and reviewed by an independent Chartered Accountant 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 matters.

For C N K & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036



Vijay Mehta
Partner
Membership No. 106533
UDIN: 25106533BMMLHR4762



Mumbai
Date: 12th November 2025

Annexure to the Limited Review Report:

Subsidiary (held directly)

- a. Prima Union Plasticos, S.A.
- b. Prima Innovation Limited

Joint Venture (held directly)

- a. Prima Dee-Lite Plastics SARL



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
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 30th September, 2025 and year to date from 1st April, 2025 to 30th September, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement 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 Company'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 ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 primarily responsible for financial and accounting matters and analytical and other review procedures applied to financial data. 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.
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 applicable Indian



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Accounting Standards ("Ind AS") specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **C N K & Associates LLP**
Chartered Accountants
Firm Registration No. 101961W/W-100036



Vijay Mehta
Partner
Membership No. 106533
UDIN: 25106533BMMLHQ5680

Place: Mumbai
Date: 12th November 2025