

May 27, 2025

To,

Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 533100

Dear Sir/Madam,

Sub: Outcome of Board Meeting.

Further to our letter dated 17th May, 2025 we write to inform that at the meeting held today (27th May, 2025), the Board of Directors of the Company has approved the following:

1) Audited Financial Results for the financial year ended 31st March, 2025.

The Board of Directors of the Company, at its meeting held today (27th May, 2025), approved the audited financial results for the financial year ended 31st March, 2025. Accordingly, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we enclose the following:

- i) Statement showing the Audited Financial Results for the quarter and year ended 31st March, 2025;
- ii) Auditor's Report from M/s. R. Sundararajan & Associates, Chartered Accountants, Statutory Auditors on the above financial results;

Further, as required under Clause 4.1 of SEBI's circular dated 27th May, 2016, we confirm that the Statutory Auditors of the Company have issued the Report on the audited financial results of the Company for the year ended 31st March, 2025, with unmodified opinion.

The details of the Audited financial results of the company for the Financial Year ended March 31, 2025 shall be available on the website of the company at <https://premierenergylimited.in/> and on the website of the stock exchange.

An extract of the aforesaid financial results in the manner prescribed under the SEBI Listing Regulations will be published in English and Tamil newspapers within time stipulated.

2. 33rd Annual General meeting:

The 33rd Annual General Meeting of Members of the Company will be held on Thursday, 21st August, 2025 through Video Conferencing/Other Audio Visual Means.

3. Appointment of Secretarial Auditors:

The Board, based on the recommendation of the Audit Committee, has approved the appointment of M/s. Sridharan & Sridharan Associates, Company Secretaries in Practice (Firm Registration number – P2022TN093500), as Secretarial Auditors of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders of the

Company at the ensuing 33rd Annual General Meeting. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations is enclosed as Annexure – I.

4. Re-appointment of Mr. Narayanamurthi (Managing Director) for a period of 5 Years:

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors at their meeting held today have approved the re-appointment of Mr. Narayanamurthi as Chairman and Managing Director for a period of five years i.e., July 1, 2025, to June 30, 2030 subject to the approval of shareholders.

Mr. Narayanamurthi has confirmed that pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/CML/2018/24 dated June 20, 2018 that he has not been debarred from holding office of a director by virtue of any Order passed by the Securities and Exchange Board of India or any other such authority

The details required under Regulation 30 of the SEBI Listing Regulations, read with SEBI Circular No., SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 with respect to the above re-appointment is covered in Annexure – II.

For your information, the Board meeting commenced at 4.00 P.M. and concluded at 6.30 P.M.

Thanking you,

Yours Faithfully,

For Premier Energy and Infrastructure Limited

A V Ramalingam

Company Secretary and Compliance officer

Encl: As above



Annexure – I

Profile of M/s. Sridharan & Sridharan Associates, Company Secretaries, Secretarial Auditors

Disclosure Requirement	Details
Appointee Auditor / Firm	M/s Sridharan & Sridharan Associates, Company Secretaries
Reason for change	Appointment of M/s. Sridharan & Sridharan Associates, Company Secretaries, a Peer Reviewed Firm of Company Secretaries (UIN: P2022TN093500), as Secretarial Auditors of the Company pursuant to the amended Regulation 24A of the SEBI Listing Regulations.
Date of Appointment/ Reappointment	The Board at its meeting held on 27 May, 2025, approved the appointment of M/s. Sridharan & Sridharan Associates, Company Secretaries, for a period of 5 (Five) consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.
Brief profile (in case of appointment).	<p>M/s. Sridharan & Sridharan Associates, Company Secretaries is a peer-reviewed partnership firm based in Chennai, led by Mr. R. Sridharan, Managing Partner and former President of the Institute of Company Secretaries of India (ICSI). He has over four decades of experience in corporate laws, securities laws, secretarial audits, FEMA, and related compliances, and has been in practice since 1999. His leadership has been instrumental in advising listed and unlisted companies on complex legal and compliance matters. The firm is supported by two other partners, strengthening its multidisciplinary capabilities. The firm serves a diverse clientele comprising several listed and unlisted entities, offering a broad range of services including secretarial audits, corporate law advisory, SEBI and FEMA compliance, labour law audits, and due diligence.</p> <p>The firm is committed to delivering practical and reliable legal solutions tailored to meet clients' regulatory and compliance obligations.</p>
Disclosure of Relationship between directors (in case of appointment of director)	Not applicable

Annexure – II:

Profile of Mr. Narayanamurthi (DIN: 00332455) re-appointed as Chairman & Managing Director

Disclosure Requirement	Details
Reason for change viz, appointment, resignation, removal, death or otherwise	Re-Appointment of Mr. Narayanamurthi Mankal (DIN: 00332455)
Date of appointment / cessation (as applicable) & term of appointment.	Mr. Narayanamurthi's date of re-appointment for 5 years from July 01, 2025 to June 30 th 2030.
Brief profile (in case of appointment).	Mr. M Narayanamurthi is a Chartered Accountant, Cost Accountant and Company Secretary by Professional Qualification. He has rich experience of over 50 years in the field of Finance, General Management, Administration, Property Development, EPC and Energy and Infrastructure. He has held various Senior Management positions in Corporate Companies.
Disclosure of Relationship between directors (in case of appointment of director)	Mr. Narayanamurthi is not related to any other Director or Key Managerial Personnel of the Company.



Independent Auditor's Report on Standalone Annual 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 of Premier Energy & Infrastructure Limited

Opinion

We have audited the accompanying standalone annual Financial Results ('the Statement') of M/s Premier Energy & Infrastructure Limited ('the Company') for the quarter and year ended 31 March 2025, 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'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of the Listing Regulations in this regard
- b. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2025.

Accounts Prepared on the basis of Going Concern

We draw attention to note No. 31 of the Standalone Financial Results which indicates that the company has taken actions to revive the Business and also the trading of the shares of the company in Bombay Stock Exchange has been restored.

The Ind AS Financial Statements of the Company have been prepared on a Going Concern basis.

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors.



The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion



on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the standalone financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the fourth quarter of the current financial year, which were subjected to limited review by us.

For R Sundararajan & Associates
Chartered Accountants
Firm Registration No: 008282S

CA Narasimma Raghavan R
Managing Partner
M. No. 211700

Place: Chennai

Date : 27th May, 2025

UDIN: 25211700 BMLNJZ8266



Premier Energy and Infrastructure Limited

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2025

A Statement of Assets and Liabilities:

Particulars	Rs. In Lakhs	
	As at March 31, 2025	As at March 31, 2024
A. Assets		
1. Non Current Assets		
(a) Property, plant and equipment	0.70	0.04
(b) Deferred Tax	39.63	
(b) Financial assets		
Investments		
- in subsidiaries	6,878.69	6,878.69
- Other investments	64.41	-
Loans and advances	-	-
Other Non Current Assets	-	560.00
Total Non Current assets	6,983.43	7,438.73
2. Current Assets		
(a) Inventories	-	-
(b) Financial assets		
Trade receivables	-	75.52
Cash and cash equivalents	13.73	1.42
(c) Other current assets	316.99	0.00
Total Current Assets	330.72	76.95
TOTAL ASSETS (1+2)	7,314.15	7,515.68
B. Equity & Liabilities		
3. Equity		
(a) Equity Share Capital	4,135.01	4,135.01
(b) Other equity	(851.61)	(925.71)
Total Equity	3,283.40	3,209.30
4. Non Current Liabilities		
(a) Financial liabilities		
Borrowings	-	-
(b) Provisions	1.15	1.00
Total Non Current Liabilities	1.15	1.00
5. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	3,283.94	2,697.89
(ii) Trade Payables	6.63	110.16
(iii) Other Financial Liabilities	104.98	105.98
(b) Provisions	3.45	3.54
(c) Current Tax Liabilities (net)	630.25	659.10
(d) Other Current Liabilities	0.34	728.72
Total Current Liabilities	4,029.60	4,305.38
Total Liabilities	4,030.76	4,306.38
TOTAL - EQUITY AND LIABILITIES (3+4+5)	7,314.15	7,515.68

For Premier Energy and Infrastructure Limited



Place : Chennai
Date : May 27, 2025

M N
M Narayanamurthi
Managing Director
DIN: 00332455

PREMIER ENERGY AND INFRASTRUCTURE LIMITED

CIN: L45201TN1998PLC015521

Regd Office: Ground Floor, Tangy Apartments, 34 / 6 Dr P V Cheria Road, Egmore, Chennai 600 008
Phone No. 044 - 28270041 email id: premierinfra@gmail.com

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2025

S No	Particulars	Quarter ended			Year to date		Previous Year
		31.03.25	31.12.24	31.03.24	31.03.25	31.03.24	
		Audited	Unaudited	Audited	Audited	Audited	
1	Income from Operations						
	a) Net Sales / Income from Operations	-	-		-	498.00	498.00
	b) Other Income	68.30	88.33	1.54	215.56	3.34	3.34
	Total Income from Operations (net)	68.30	88.33	1.54	215.56	501.34	501.34
2	Expenses						
	a) Cost of materials consumed	-	-		-	326.77	326.77
	b) Purchase of Stock-in-trade	-	-		-		
	c) Changes in inventories of Stock in trade	-	-		-		
	d) Employee benefit expense	5.41	4.71	4.37	18.10	16.34	16.34
	e) Depreciation and amortization expense	0.03	-	-	0.03	-	-
	f) Finance Costs	0.01	16.43	-	16.50	0.01	0.01
	g) Other Expenses	2.52	80.29	51.91	136.05	113.43	113.43
	Total Expenses	7.97	101.43	56.27	170.68	456.54	456.54
3	Net Profit/ (Loss) for the period (before tax, exceptional and extraordinary items) (1 - 2)	60.34	(13.10)	(54.74)	44.88	44.79	44.79
4	Exceptional items	-	-	-	-	-	-
5	Extraordinary items	-	-	-	-	-	-
6	Net Profit/ (Loss) for the period before tax (after exceptional & extraordinary items) (3+4+5)	60.34	(13.10)	(54.74)	44.88	44.79	44.79
7	Tax expenses						
	a) Current Tax	11.32	-	-	11.32	-	-
	b) Deferred Tax	(39.63)	-	-	(39.63)	-	-
	Total Tax Expense	(28.31)	-	-	(28.31)	-	-
8	Net Profit/ (Loss) for the period after tax (6-7)	88.65	(13.10)	(54.74)	73.19	44.79	44.79
9	Other Comprehensive Income	(0.91)	-	(0.20)	(0.91)	(0.20)	(0.20)
10	Total Comprehensive income/ (Loss)	89.55	(13.10)	(54.54)	74.10	44.99	44.99
11	Paid up Equity Share Capital (face Value Rs. 10 per Equity Share)	4,135.01	4,135.01	4,135.01	4,135.01	4,135.01	4,135.01
12	Earnings per Share						
	a) Basic	0.22	(0.03)	(0.13)	0.18	0.11	0.11
	b) Diluted	0.22	(0.03)	(0.13)	0.18	0.11	0.11
A	PARTICULARS OF SHAREHOLDING						
	Public Shareholding						
	- Number of Shares	1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,345
	- Percentage of Shareholding	40.60	40.60	40.60	40.60	40.60	40.60
	Promoters and Promoter group shareholding						
	a) Pledged / encumbered						
	- Number of shares	2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,000
	- Percentage of Shares (as a % of the total shareholding of Promoter & Pr	85.90	85.90	85.90	85.90	85.90	85.90
	- Percentage of Shares (as a % of the total share capital of the Company)	51.03	51.03	51.03	51.03	51.03	51.03
	b) Non encumbered						
	- Number of shares	34,62,715	34,62,715	34,62,715	34,62,715	34,62,715	34,62,715
	- Percentage of Shares (as a % of the total shareholding of Promoter & Pr	14.10	14.10	14.10	14.10	14.10	14.10
	- Percentage of Shares (as a % of the total share capital of the Company)	59.40	59.40	59.40	59.40	59.40	59.40
A	Investor Complaints: Pending at the beginning of the quarter Nil: Received during the quarter - Nil, disposed during the quarter - Nil, remaining at the end of the						
B	Notes:						
1	The above results were reviewed at the Audit Committee and approved by the Board of Directors of the company at its meeting held on May 27, 2025.						
2	These audited standalone results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015. In accordance with the requirements of Section 133 of the Companies Act, 2013, these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim financial reporting, read with the relevant rules issues there under and other accounting principles generally accepted in India.						
3	Though the Company's Current Liabilities exceeded its net realisable Current Assets by Rs. 3686.48 lacs, it does not affect the plans of the company as the major liabilities in this are support from the Promoter / Associate Companies with no immediate pressure for repayment and all outside loans / liabilities are either settled or transferred to Group companies for settlement. Trading of securities of the company was restored by BSE Ltd and also in view of the company's MOU with M/s Dismutase Biotech Private Limited having a Project to extract proteins from Blood Plasma and the Company has other plans to inorganically grow by Merger/Acquisition going forward. Considering these and the financial commitment of the promoter group, the financial statements have been prepared as a "Going Concern" basis.						
4	Previous year's/ period's figures have been regrouped / rearranged wherever necessary to conform to current year's / period's classification / reporting						
	for PREMIER ENERGY AND INFRASTRUCTURE LIMITED						
							
							
	M Narayana Murthi Managing Director DIN: 00332455						
	Place: Chennai Date: May 27, 2025						

Premier Energy and Infrastructure Limited

B Srtandalone Cash Flow Statement as on March 31,2025

Particulars	As at March 31, 2025	As at March 31, 2024
Cash flows from operating activities		
Profit before tax for the year	-	
Profit before tax from discontinuing operations	45.79	44.99
	-	-
	45.79	44.99
<i>Adjustments for:</i>		
Depreciation and amortisation of non-current assets	0.00	0.00
Finance costs recognised in profit or loss	16.43	0.01
<i>Movements in working capital:</i>		
(Increase)/decrease in Non Current Assets	560.00	
(Increase)/decrease in Trade & Other Receivables	75.52	(75.52)
(Increase)/decrease in Inventory	0.00	326.77
(Increase)/decrease in other assets	(317.00)	0.25
Decrease in trade and other payables	(103.53)	(0.37)
Increase/(decrease) in provisions	0.06	0.18
(Decrease)/increase in other liabilities	(728.37)	(370.13)
Cash generated from operations	(451.09)	(73.83)
Income taxes paid	(40.16)	26.22
Net cash generated by operating activities	(491.25)	(47.61)
Cash flows from investing activities		
Payments to acquire financial assets / Refund of Rental Advance	(64.41)	-
Impairment of Investments	-	-
Payments for property, plant and equipment	(0.69)	-
Net cash (used in)/generated by investing activities	(65.10)	-
Cash flows from financing activities		
Proceeds from Long Term borrowings	-	
Proceeds from Loans	0.00	0.48
Proceed from Borrowings	586.05	52.64
Proceeds from other financial liabilities	(1.00)	(5.29)
Interest paid	(16.43)	0.00
Net cash used in financing activities	568.63	47.83
Net increase in cash and cash equivalents	12.28	0.22
Cash and cash equivalents at the beginning of the year	1.42	1.20
Cash and cash equivalents at the end of the year	13.73	1.42

Place: Chennai
Date : May 27, 2025



for Premier Energy and Infrastructure Limited

M Narayanamurthi

M Narayanamurthi
Managing Director
DIN: 00332455



Independent Auditor's Report on Consolidated Annual 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 of Premier Energy & Infrastructure Limited

Opinion

We have audited the accompanying Consolidated annual financial results (‘the Statement’) of Premier Energy & Infrastructure Limited (‘Holding Company’) and its subsidiaries (the Holding company and its subsidiaries together referred to as ‘the Group’) for the year ended 31 March 2025 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’), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial results of the subsidiaries, the Statement:

- a. includes the results of the following entities:
 - Premier Energy Investments Limited – Holding Company
 - RCI Power Limited – Subsidiary Company
 - RCI Power (AP) Limited – Subsidiary Company
 - RCI Wind Farm 30 MW Private Limited – Subsidiary Company (Step Down)
 - RCI Wind Farm 50 MW Private Limited – Subsidiary Company (Step Down)
- b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

Accounts Prepared on the basis of Going Concern

We draw attention to note No. 32 of the Consolidated Financial Results which indicates that the company has taken actions to revive the Business and also the trading of the shares of the company in Bombay Stock Exchange has been restored.

The Ind AS Financial Statements of the Company have been prepared on a Going Concern basis.

We conducted our audit in accordance with the Standards on Auditing (‘SAs’) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (‘the ICAI’) together with the ethical requirements that are relevant to our audit of



the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and that obtained by the other auditors in terms of their reports referred to in paragraph 1 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the Consolidated annual audited financial statements and has been approved by the Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.



As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit



and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

- a) We did not audit the annual financial statements / financial information / financial results of four (4) subsidiaries included in the Statement, whose financial information (before eliminating intra-group balances and transactions) reflects total assets of ₹ 102.88 crores as at 31 March 2025, total net loss for the year of ₹ 0.53 crores for the year ended on that date, as considered in the accompanying Statement. These annual financial statements / financial information / financial results have been audited by other auditors, whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures is based solely on the audit reports of such other auditors, and the procedures performed by us. Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.
- b) The Statement includes the Consolidated financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the fourth quarter of the current financial year, which were subjected to limited review by us.

For R Sundararajan & Associates
Chartered Accountants
Firm Registration No: 008282S



C A Narasimma Raghavan R
Managing Partner
M. No. 211700



Place: Chennai

Date : 27th May, 2025

UDIN: 25211700BMLNKA9131

Premier Energy and Infrastructure Limited

Statement of Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2025

A Statement of Assets and Liabilities:

Particulars	Rs. In Lakhs	
	As at March 31, 2025	As at March 31, 2024
A. Assets		
1. Non Current Assets		
(a) Property, plant and equipment	6,566.52	6,565.86
(b) Capital Work in Progress	270.22	270.22
(c) Goodwill	33.71	33.71
(d) Deferred Tax	39.63	
(c) Financial assets		
Investments		
- in subsidiaries	-	-
- Other investments	64.41	-
Loans and advances	0.01	-
Other Non Current Assets	0.40	560.40
Total Non Current assets	6,974.90	7,430.19
2. Current Assets		
(a) Inventories	-	-
(b) Financial assets		
(1) Trade receivables	-	75.52
(ii) Cash and cash equivalents	25.04	7.27
(iii) Other Financial Assets	4.06	4.08
(c) Other current assets	3,514.61	2,301.07
Total Current Assets	3,543.69	2,387.94
TOTAL ASSETS (1+2)	10,518.59	9,818.13
B. Equity & Liabilities		
3. Equity		
(a) Equity Share Capital	4,135.01	4,135.01
(b) Other equity	(424.99)	(446.49)
Total Equity	3,710.03	3,688.52
4. Non Current Liabilities		
(a) Financial liabilities		
Borrowings	28.00	28.00
(b) Provisions	1.15	1.00
Total Non Current Liabilities	29.15	29.00
5. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	3,283.94	2,707.89
(ii) Trade Payables	6.62	110.16
(iii) Other Financial Liabilities	247.82	257.76
(b) Provisions	3.45	3.54
(c) Current Tax Liabilities (net)	694.67	749.16
(d) Other Current Liabilities	2,542.91	2,272.11
Total Current Liabilities	6,779.41	6,100.62
TOTAL - EQUITY AND LIABILITIES (3+4+5)	10,518.59	9,818.13

For Premier Energy and Infrastructure Limited

Place : Chennai
Date : May 27, 2025



M Narayanamurthi
M Narayanamurthi
Managing Director
DIN: 00332455

Premier Energy and Infrastructure Limited

B Statement of Cash Flows - Consolidated

Particulars	for the year ended 31st March, 2025	for the year ended 31st March, 2024
Cash flows from operating activities		
Profit before tax for the year	(6.81)	(32.54)
<i>Adjustments for:</i>		
Depreciation and amortisation of non-current assets	0.03	-
Finance costs recognised in profit or loss	16.59	9.50
<i>Movements in working capital:</i>		
<i>(Increase)/decrease in Non Current Assets</i>	560.00	-
(Increase)/decrease in Trade Receivables	75.52	(75.52)
(Increase)/decrease in Inventory	0.00	326.77
(Increase)/decrease in other assets	(1337.49)	(461.87)
Increase/(decrease) in Trade and Other Payables	46.47	(0.46)
Increase/(decrease) in provisions	0.06	29.07
(Decrease)/increase in other liabilities	118.30	248.78
Cash generated from operations	(527.34)	43.70
Income taxes paid	(65.81)	(54.04)
Net cash generated by operating activities	(593.15)	(10.34)
Cash flows from investing activities		
Sale of Investments	(64.41)	-
Purchase of Investments	(0.69)	-
Net Cash (used in)/generated by investing activities	-	-
	(65.10)	0.00
Cash flows from financing activities		
Proceeds from borrowings	0.00	0.48
Proceeds from Loans	700.04	20.34
Proceeds from Short Term Loans		
Proceeds from other financial liabilities	(7.44)	(2.17)
Interest paid	(16.59)	(9.50)
Net cash used in financing activities	676.01	9.15
Net increase in cash and cash equivalents	17.77	(1.19)
Cash and cash equivalents at the beginning of the year	7.27	8.45
Cash and cash equivalents at the end of the year	25.04	7.26
Cash and cash equivalents as per Balance Sheet	25.04	7.27

For Premier Energy and Infrastructure Limited



M. Narayanamurthi
M. Narayanamurthi
 Managing Director
 DIN: 00332455

Place : Chennai
 Date : May 27, 2025