

Date: 05.02.2026

PRIME FRESH LIMITED

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

SCRIP CODE: 540404

Sub: Declaration under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the company in its meeting held today i.e. Thursday, 05th February, 2026 at 05.10 PM hereby consider, discuss and approve the following items:

1. The Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended as on 31st December, 2025 along with Limited Review Report.

Kindly consider the above Disclosures as per applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to kindly intimate the members of the stock exchange and public at large accordingly.

Thanking you,
Yours faithfully,

For Prime Fresh Limited



Jasmin Doshi
Company Secretary & Compliance Officer



O. P. Bhandari & Co.
Chartered Accountants

30, Omkar House, C. G. Road, Navrangpura, Ahmedabad - 380009
Ph (o): 079-40028644, Mobile.: 9825014208, e-mail: opbhandrica@gmail.com

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

**Review Report to,
The Board of Directors of,
PRIME FRESH LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of PRIME FRESH LIMITED ("the Company"), for the quarter ended on 31st December, 2025 and year to date results from 1st April, 2025 to 31st December, 2025, 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), including relevant circulars issued by the SEBI from time to time.
2. This Statement which is the responsibility of the Company's Management approved by the 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') read with relevant rules issued there-under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Obligations and Disclosure Requirements. 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 (the ICAI). 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's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 of Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind-AS) specified under section 133 of the Companies Act, 2013, read with applicable rules issued there-under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulations 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.

5. Emphasis of Matter:

- i. We draw attention to Note No. 1 to Standalone financial results for the quarter ended 31st December, 2025 relating to migration of company from SME Board of BSE Limited to Main Board of BSE Limited with effect from 09.04.2025.
- ii. We draw attention to Note No. 5 to Standalone financial results for the quarter and nine months ended 31st December, 2025 relating to preparation and presentation of financial results for the quarter and nine months ended 31st December, 2025 in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015



and accordingly corresponding preparation and presentation of the financial results for quarter ended 31st December, 2024 and nine months period ended 31st December, 2024 and year ended March 31, 2025.

Our conclusion is not modified in respect of the above matter.

For O. P. Bhandari & Co.

Chartered Accountant

FRN: 112633W


O. P. Bhandari

Partner

M. No.: 034409

Date: 05.02.2026

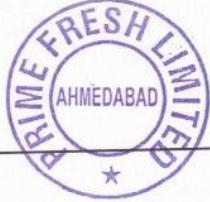
Place: Ahmedabad

UDIN: 26034409LRZECV1355



Statement of Un-Audited Standalone Financial Results for the Quarter and Nine Months Ended on December 31, 2025

No.	Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	Year ended on March 31, 2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Income						
[a]	Revenue From Operations	7,022.11	5,556.71	5,151.24	17,537.37	14,428.34	19,579.57
[b]	Other Income	10.50	23.96	13.52	42.23	83.78	97.30
II	Total Income(a+b)	7,032.61	5,580.67	5,164.76	17,579.60	14,512.12	19,676.87
III	Expenses:						
[a]	Cost of Materials Consumed	-	-	-	-	-	-
[b]	Purchase of Stock in Trade	5,383.18	4,531.80	3,908.21	13,618.25	11,246.66	15,154.87
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock in - Trade	177.84	(290.01)	59.12	(109.84)	(321.20)	(262.08)
[d]	Trading & Other Direct Expenses	247.62	175.57	242.54	720.21	711.42	953.96
[e]	Employees Benefits Expenses	636.95	665.46	505.42	1,799.83	1,451.94	1,957.35
[f]	Finance Costs	11.44	9.72	12.66	32.44	18.17	30.82
[g]	Depreciation and Amortisation Expenses	15.18	4.59	5.63	24.34	13.97	19.60
[h]	Other Expenses	53.72	125.88	174.99	273.12	412.15	587.15
IV	Total Expenses	6,525.93	5,223.01	4,908.57	16,358.35	13,533.11	18,441.67
V	Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)	506.68	357.66	256.19	1,221.25	979.01	1,235.20
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	506.68	357.66	256.19	1,221.25	979.01	1,235.20
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	506.68	357.66	256.19	1,221.25	979.01	1,235.20
X	Tax Expenses:						
(a)	Current Tax	(131.21)	(90.24)	(83.50)	(311.55)	(266.50)	(350.00)
(b)	Deferred Tax	0.12	0.36	0.19	0.34	0.23	0.42
(c)	MAT Credit Entitlement	-	-	-	-	-	-
(d)	Income tax of earlier years(Write Back)	17.24	-	-	17.24	-	-
	Total Tax Expenses	(113.85)	(89.88)	(83.31)	(293.97)	(266.27)	(349.58)
XI	Profit/(loss) for the Period from Continuing operations(IX-X)	392.83	267.78	172.88	927.28	712.74	885.62
XII	Profit/(loss) for the Period from Discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of Discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) for the Period from discontinuing operations (after tax) (XII- XIII)	-	-	-	-	-	-
XV	Net Profit/(loss) for the Period (XI-XIV)	392.83	267.78	172.88	927.28	712.74	885.62
XVI	Other Comprehensive Income	-	-	-	-	-	-
[a]	Items that will not be reclassified to Profit or Loss (Net of Tax)	-	-	-	-	-	-
[b]	Items that will be reclassified to Profit or Loss (Net of tax)	-	-	-	-	-	-
XVII	Total Comprehensive income for the period (XV+XVI) (Comprising Profit/(Loss) and other Comprehensive income for the period)	392.83	267.78	172.88	927.28	712.74	885.62
XVIII	Paid-up equity share capital (face value of Rs.10)	1,365.86	1,365.86	1,364.58	1,365.86	1,364.58	1,364.58
XIX	Reserves / Other Equity	-	-	-	-	-	5,603.60
XX	Earning per equity Shares(before extra-ordinary Items)						
[a]	Basic	2.87	1.97	1.27	6.79	5.22	6.49
[b]	Diluted	2.78	1.89	1.27	6.53	5.22	6.49
XXI	Earning per equity Shares(after extra-ordinary Items)						
[a]	Basic	2.87	1.97	1.27	6.79	5.22	6.49
[b]	Diluted	2.78	1.89	1.27	6.53	5.22	6.49

Date: 5th February, 2026
Place: Ahmedabad

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED
Jinen C. Ghelani
JINEN C. GHELANI
Managing Director & CFO
(DIN:01872929)

Notes to Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2025:

1. The company has migrated from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025.
2. The company had received in-principal approval from Stock Exchange for "Prime Fresh Limited-Employee Stock Option Plan-2024" on 19.03.2025. The Nomination and Remuneration committees of the company has granted 77,300 stock options to the eligible employees under "Prime Fresh Limited-Employee Stock Option Plan-2024" on 06.05.2025.
3. The company has issued 9,60,000 warrants convertible into equal number of shares on a preferential basis to the promoters through Postal Ballot process on 15.05.2025. The company got approval from the stock exchange on 27th May, 2025. On 11th June, 2025 the Finance Committee of the Company Allotted 9,60,000 warrants to the eligible investors from whom 25.00% of the share warrant money has been received. Of the total share warrant of 9,60,000, warrant holders of 12,805 have fully paid the amounts against the share warrant and exercised the option of conversion of share warrants in the share capital. Accordingly, the company has allotted 12,805 as fully up shares on 11.09.2025. The amount received from remaining warrant holders has been carried money received against share warrants as part of Equity in the un-audited financial statements.
4. The Company identifies operating segments on the basis of dominant source, nature of risks and returns and the internal organization. The operating segments are the segments for which separate financial information is available and for which operating profit/(loss) amounts are evaluated regularly by the Managing Director/Chief Executive Officer who is Company's chief operating maker in deciding how to allocate resources and in assessing performance. The operating segments reported are the segments of the company for which separate financial information is maintained and is available.

The dominant source of revenue and income of the company is:

- i. From activities of wholesale trading of Fruits and Vegetable and supply chain management related thereto which constitutes almost 90.00% of operating revenues of the company, majority of operational revenue and operating assets.
- ii. From activities of provision of services covering warehousing, handling, packing, clearing and forwarding, Ripening of Fruits, Cold Storage Management &



Jitendra Shahani

Manpower Solutions combined revenue whereof constitutes remaining operating revenue of the company.

The activities within the operating segment of provision of services are distinct and thus each segment of operating service is different in respect of system of providing services and risk and return associated with provision of services. Each service segment has distinct customer base.

The revenue from each of services including both sales to external customers and intersegment sales or transfers, if any is less than ten percent of the combined revenue, internal and external, of all operating segments.

The absolute amount of profit or loss from provision of each class of services is less than ten per cent, in absolute amount, of the combined profits of all operating segments that did not report a loss.

The assets held within each of the service class is less than ten per cent or less of the combined assets of all operating segment.

Further, the geographical/regulatory environment in which the company operates do not materially differ considering the political and economic environment, the type of customers, the nature of business, assets employed and the risk and return associated in respect of each of the geographical area.

Considering the above threshold limits of each operating segment i.e. business and each class of service segment and area of operations, the disclosure requirements pursuant to Ind AS-108 "Operating Segments" are not applicable.

5. As the company migrated from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025, the company was not required to prepare and file financial results for the quarter and for the nine months period ended during the corresponding period ending on December 31, 2024 and hence had not filed quarterly and nine months results for the period ended December 31, 2024. However, since the company has been presenting and reporting financial results on quarterly basis since the quarter ended June 30, 2025, on account of migration from SME Board to Main Board, the comparative figures for the quarter ended December 31, 2024 have been determined and presented by dividing amounts reported for the half year ended March 31, 2025 by two considering overall equal distribution of reported amounts of income and expenses over the half year ended March 31, 2025. Accordingly, the comparative figures for the nine months period



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PRIME FRESH LIMITED

ended December 31, 2024 have been determined and presented by subtracting amounts as determined for the quarter ended December 31, 2024 as above from the audited reported amounts for the full financial year ended on March 31, 2025.

6. The financial results for the quarter and nine months ended December 31, 2025 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015. The company has migrated from SME platform to Main Board with effect from 06.06.2025 and accordingly corresponding financial results for the quarter ended December 31, 2024 and nine months period ended December 31, 2024 and for the year ended March 31, 2025 have been prepared and presented in accordance with the Indian Accounting Standards ("Ind AS").
7. The financial results of the company have been prepared in accordance with Indian Accounting Standards(IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
8. The financial results of the company for the quarter and nine months period ended on December 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 5th February, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
9. The figures for the quarter ended December 31, 2025 are balancing figures between unaudited figures in respect of nine months period ended December 31, 2025 and unaudited figures for the half year ended September 30, 2025.
10. The figures of comparative periods have been regrouped, reclassified and rearranged where ever necessary to make them comparable.
11. The above results of the Company are available on the Company's website www.primefreshlimited.com and also on www.bseindia.com.

For and on behalf of the Board of Directors



Date: 05.02.2026

Place: Ahmedabad

Jinen C Ghelani
Managing Director & CFO
DIN: 01872929



O. P. Bhandari & Co.
Chartered Accountants

30, Omkar House, C. G. Road, Navrangpura, Ahmedabad - 380009
Ph (o): 079-40028644, Mobile.: 9825014208, e-mail: opbhandarica@gmail.com

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

**Review Report to,
The Board of Directors of,
PRIME FRESH LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of PRIME FRESH LIMITED ("the Holding Company") and its subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group") and share of profit of associate, for the quarter ended on 31st December, 2025 and year to date results from 1st April, 2025 to 31st December, 2025 ("the Statement"), attached herewith, being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement which is the responsibility of the Holding Company's Management approved by the Board of Directors of the Holding Company, 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') read with relevant rules issued there-under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Obligations and Disclosure Requirements. 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 (the ICAI). 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 the Holding company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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. The statement includes unaudited results of the following subsidiaries/associate:

I. Subsidiaries

(a) Florens Farming Private Limited

(b) Prime Fresh Retail(I) Private Limited

II. Share of Profits in Associate:

(a) Florens Fresh Supply Solutions Private Limited

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind-AS) specified under section 133 of the Companies Act, 2013, read with applicable rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulations 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.

6. **Emphasis of Matter:**

i. We draw attention to Note No. 1 to Consolidated financial results for the quarter ended 31st December, 2025 relating to migration of the Holding company from SME Board of BSE Limited to Main Board of BSE Limited with effect from 09.04.2025.



ii. We draw attention to Note No. 5 to Consolidated financial results for the quarter and nine months ended 31st December, 2025 relating to preparation and presentation of financial results for the quarter and nine months ended 31st December, 2025 in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and accordingly corresponding preparation and presentation of the financial results for quarter ended 31st December, 2024 and nine months period ended 31st December, 2024 and year ended March 31, 2025.

Our conclusion is not modified in respect of the above matter.

7. Other Matters:

The accompanying unaudited consolidated financial results includes the unaudited interim financial results and other information, in respect of:

- a. Two Subsidiaries whose unaudited interim financial results and information reflect total revenue of Rs. 1,627.42 Lakhs & Rs. 3,645.53 Lakhs, total net profit after tax of Rs. 71.26 Lakhs & Rs. 128.21 and total comprehensive income of Rs. 71.26 Lakhs & Rs. 128.21 Lakhs for the quarter ended 31st December, 2025 and nine months period ended 31st December, 2025 respectively as considered in the statement which have been certified by the management of the respective company.
- b. One Associate whose unaudited interim financial results and information includes Group's net share of profit of Rs. 8.37 Lakhs & Rs. 17.69 Lakhs and total comprehensive income of Rs. 8.37 Lakhs & Rs. 17.69 Lakhs for the quarter ended 31st December, 2025 and nine months period ended 31st December, 2025 respectively as considered in the statement which have been certified by the management of the associate company.

For O. P. Bhandari & Co.
Chartered Accountant

FRN: 112633W


O. P. Bhandari

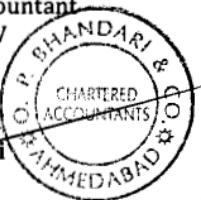
Partner

M. No.: 034409

Date: 05.02.2026

Place: Ahmedabad

UDIN: 26034409LLVPGN6738



PRIME FRESH LIMITED

Regd. Office: 102, SANSKAR-2, NEAR KETAV PETROL PUMP, POLYTECHNIC ROAD, AMBAWADI, AHMEDABAD-GUJRAT-380015 IN
CIN : L51109GJ2007PLC050404 website : www.primefreshlimited.com email : info@primefreshlimited.com Tel : Ph. No.: +91-79-40320244

(Rs. in Lakhs Except
EPS)

Statement of Un-Audited Consolidated Financial Results for the Quarter and Nine Months Ended on December 31, 2025

No.	Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year ended	
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	Year ended on March 31, 2025	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
I	Income							
[a]	Revenue From Operations	7,432.74	6,640.42	5,439.29	19,407.64	15,237.26	20,676.55	
[b]	Other Income	6.21	19.70	10.42	29.95	75.95	86.36	
II	Total Income(a+b)	7,438.95	6,660.12	5,449.71	19,437.59	15,313.21	20,762.91	
III	Expenses:							
[a]	Cost of Materials Consumed	-	-	-	-	-	-	
[b]	Purchase of Stock in Trade	5,771.37	5,532.47	4,139.08	15,392.31	11,938.39	16,077.47	
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	52.67	(273.57)	61.09	(308.73)	(323.17)	(262.08)	
[d]	Trading & Other Direct Expenses	275.48	179.77	274.67	781.83	776.56	1,051.23	
[e]	Employees Benefits Expenses	650.55	685.14	507.26	1,837.09	1,456.73	1,963.98	
[f]	Finance Costs	14.81	14.36	12.80	43.98	18.57	31.36	
[g]	Depreciation and Amortisation Expenses	15.19	4.62	5.64	24.38	14.03	19.67	
[h]	Other Expenses	52.91	127.95	179.83	289.23	428.13	607.97	
IV	Total Expenses	6,832.98	6,270.74	5,180.37	18,060.09	14,309.24	19,489.60	
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	605.97	389.38	269.34	1,377.50	1,003.97	1,273.31	
VI	Exceptional Items	-	-	-	-	-	-	
VII	Profit before extraordinary items and tax (V-VI)	605.97	389.38	269.34	1,377.50	1,003.97	1,273.31	
VIII	Extraordinary Items	-	-	-	-	-	-	
IX	Profit Before Tax (VII-VIII)	605.97	389.38	269.34	1,377.50	1,003.97	1,273.31	
X	Tax Expenses:							
(a)	Current Tax	(159.22)	(83.96)	(87.20)	(339.57)	(273.05)	(360.25)	
(b)	Deferred Tax	0.11	0.37	0.19	0.34	0.23	0.41	
(c)	MAT Credit Entitlement	-	-	-	-	-	-	
(d)	Income tax of earlier years [Write Back]	17.23	-	-	17.23	-	-	
	Total Tax Expenses	(141.88)	(83.59)	(87.01)	(322.00)	(272.82)	(359.84)	
XI	Profit/(loss) for the Period from Continuing operations(IX-X)	464.09	305.79	182.33	1,055.50	731.15	913.47	
XII	Profit/(loss) for the Period from Discontinuing operations	-	-	-	-	-	-	
XIII	Tax expenses of Discontinuing operations	-	-	-	-	-	-	
XIV	Profit/(loss) for the Period from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-	
XV	Share of Net Profit/(Loss) in Associates	8.37	6.17	1.94	17.69	6.01	7.95	
XVI	Group Consolidated Net Profit/(loss) for the Period	472.46	311.96	184.27	1,073.19	737.16	921.42	
XVII	Attributable To:							
[a]	Owners of the Parent	451.83	301.76	181.25	1,036.23	730.99	912.24	
[b]	Non-Controlling Interest	20.63	10.20	3.02	36.96	6.17	9.18	
	Other Comprehensive Income	-	-	-	-	-	-	
[a]	Items that will not be reclassified to Profit or Loss (Net of Tax)	-	-	-	-	-	-	
[b]	Items that will be reclassified to Profit or Loss (Net of tax)	-	-	-	-	-	-	
XIX	Total Comprehensive Income for the period (XVII+XVIII) (Comprising Profit/(Loss) and other Comprehensive income for the period)	451.83	301.76	181.25	1,036.23	730.99	912.24	
XX	Paid-up equity share capital (face value of Rs.10)	1,365.86	1,364.58	1,364.58	1,365.86	1,364.58	1,364.58	5,686.76
XXI	Reserves / Other Equity							
XXII	Earning per equity Shares(before extra-ordinary items)							
[a]	Basic	3.46	2.33	1.33	7.86	5.36	6.69	
[b]	Diluted	3.35	2.24	1.33	7.56	5.36	6.69	
XXIII	Earning per equity Shares(after extra-ordinary items)							
[a]	Basic	3.46	2.33	1.33	7.86	5.36	6.69	
[b]	Diluted	3.35	2.24	1.33	7.56	5.36	6.69	

Date: 5th February, 2026
Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD

PRIME FRESH LIMITED


JINEN C. GHELANI
Managing Director & CFO
(DIN:01872929)

Notes to Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2025:

1. The Holding has migrated from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025.
2. The Holding company had received in-principal approval from Stock Exchange for "Prime Fresh Limited-Employee Stock Option Plan-2024" on 19.03.2025. The Nomination and Remuneration committees of the Holding company has granted 77,300 stock options to the eligible employees under "Prime Fresh Limited-Employee Stock Option Plan-2024" on 06.05.2025.
3. The Holding company has issued 9,60,000 warrants convertible into equal number of shares on a preferential basis to the promoters through Postal Ballot process on 15.05.2025. The company got approval from the stock exchange on 27th May, 2025. On 11th June, 2025 the Finance Committee of the Holding Company Allotted 9,60,000 warrants to the eligible investors from whom 25.00% of the share warrant money has been received. Of the total share warrant of 9,60,000, warrant holders of 12,805 have fully paid the amounts against the share warrant and exercised the option of conversion of share warrants in the share capital. Accordingly, the Holding company has allotted 12,805 as fully up shares on 11.09.2025. The amount received from remaining warrant holders has been carried money received against share warrants as part of Equity in the un-audited financial statements.
4. The Group identifies operating segments on the basis of dominant source, nature of risks and returns and the internal organization. The operating segments are the segments for which separate financial information is available and for which operating profit/(loss) amounts are evaluated regularly by the Managing Director/Chief Executive Officer/Director of respective company within the Group who is respective Company's chief operating maker in deciding how to allocate resources and in assessing performance. The operating segments reported are the segments of the Group for which separate financial information is maintained and is available.

The dominant source of revenue and income of the Group is:



- i. From activities of wholesale trading of Fruits and Vegetable and supply chain management related thereto which constitutes almost 90.00% of operating revenues of the Group, majority of operational revenue and operating assets.
- ii. From activities of provision of services covering warehousing, handling, packing, clearing and forwarding, Ripening of Fruits, Cold Storage Management & Manpower Solutions combined revenue whereof constitutes remaining operating revenue of the Group.

The activities within the operating segment of provision of services are distinct and thus each segment of operating service is different in respect of system of providing services and risk and return associated with provision of services. Each service segment has distinct customer base.

The revenue from each of services including both sales to external customers and intersegment sales or transfers, if any is less than ten percent of the combined revenue, internal and external, of all operating segments.

The absolute amount of profit or loss from provision of each class of services is less than ten per cent, in absolute amount, of the combined profits of all operating segments that did not report a loss.

The assets held within each of the service class is less than ten per cent or less of the combined assets of all operating segment.

Further, the geographical/regulatory environment in which the Group operates do not materially differ considering the political and economic environment, the type of customers, the nature of business, assets employed and the risk and return associated in respect of each of the geographical area.

Considering the above threshold limits of each operating segment i.e. business and each class of service segment and area of operations, the disclosure requirements pursuant to Ind AS-108 "Operating Segments" are not applicable.

5. As the Holding company migrated from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025, the Group was not required to prepare and file financial results for the quarter and for the nine months period ended during the corresponding period ending on December 31, 2024 and hence had not filed quarterly and nine months results for the period ended December 31, 2024. However, since the

Group has been presenting and reporting financial results on quarterly basis since the quarter ended June 30, 2025, on account of migration from SME Board to Main Board, the comparative figures for the quarter ended December 31, 2024 have been determined and presented by dividing amounts reported for the half year ended March 31, 2025 by two considering overall equal distribution of reported amounts of income and expenses over the half year ended March 31, 2025. Accordingly, the comparative figures for the nine months period ended December 31, 2024 have been determined and presented by subtracting amounts as determined for the quarter ended December 31, 2024 as above from the audited reported amounts for the full financial year ended on March 31, 2025.

6. The financial results for the quarter and nine months ended December 31, 2025 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015. The Holding company has migrated from SME platform to Main Board with effect from 06.06.2025 and accordingly corresponding financial results for the quarter ended December 31, 2024 and nine months period ended December 31, 2024 and for the year ended March 31, 2025 have been prepared and presented in accordance with the Indian Accounting Standards ("Ind AS").
7. The financial results of the Group have been prepared in accordance with Indian Accounting Standards(IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
8. The financial results of the Group for the quarter and nine months period ended on December 31, 2025 have been reviewed and recommended by the Audit Committee of the Holding Company and approved by the Board of Directors of the Holding Company in their meeting held on 5th February, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
9. The figures for the quarter ended December 31, 2025 are balancing figures between unaudited figures in respect of nine months period ended December 31, 2025 and un-audited figures for the half year ended September 30, 2025.
10. The figures of comparative periods have been regrouped, reclassified and rearranged where ever necessary to make them comparable.

PRIME FRESH LIMITED

11. The above results of the Group are available on the Holding Company's website www.primefreshlimited.com and also on www.bseindia.com.

For and on behalf of the Board of Directors



Jinen C Ghelani
Managing Director & CFO
DIN: 01872929

Date: 05.02.2026
Place: Ahmedabad

