PRIME FRESH LIMITED

Date: 06.11.2026

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. Friday, 06th November, 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 half year ended as on 30th September, 2026 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 JAYKUMAR DOSHI

Digitally signed by JASMIN JAYKUMAR DOSHI
Date: 2026.11.06 18:22:13 +05'30'

PRIME FRESH LIMITED AHMEDABAD

Jasmin Doshi
Company Secretary

KESHRI & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Jagdish Asawa
8401708535 / 7990892397
kaca.ahmedabad@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 and 52 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 30th September, 2026 and year to date results from 1st April, 2026 to 30th September, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 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 and 52 of the Listing Obligations and Disclosure Requirements. Our responsibility is to express a conclusion on the Statement based on our review.

Keshri & Associates
M. NO. 163626
FRN NO. 310006E
AHMEDABAD
Chartered Accountants

503, Hemkoot Complex, B/h.LIC Building,
Ashram Road, Ahmedabad-380009.

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 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR, KESHRI & ASSOCIATES
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: 310006E



JAGDISH RAMESHBHAI ASAWA
PARTNER
M. NO.: 163626
DATE: NOVEMBER 6, 2026
PLACE: AHMEDABAD
UDIN: 26163626EZTJCZ7439

PRIME FRESH LIMITED

Regd. Office: 102, SANSKAR-2, NEAR KETAV PETROL PUMP, POLYTECHNIC ROAD, AMBAWADI, AHMEDABAD-GUAJRAT-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 Standalone Financial Results for the Quarter and Half Year ended on September 30, 2026

No.	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year ended
		September 30,2026	June 30,2026	September 30,2025	September 30,2026	September 30,2025	Year ended on March 31, 2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	**Income**						
[a]	Revenue From Operations	6,158.92	6,472.07	5,556.71	12,631.00	10,515.26	24,269.57
[b]	Other Income	28.57	9.54	23.96	38.12	31.73	60.72
II	**Total Income(a+ b)**	**6,187.50**	**6,481.62**	**5,580.67**	**12,669.11**	**10,546.99**	**24,330.29**
III	**Expenses:**						
[a]	Cost of Materials Consumed	-	-	-		-	-
[b]	Purchase of Stock in Trade	4,906.88	4,925.82	4,531.80	9,832.70	8,235.07	18,508.87
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock in -Trade	-131.80	-113.50	-290.01	-245.30	-287.68	247.45
[d]	Trading & Other Direct Expenses	288.15	489.36	175.57	777.51	472.59	1,302.48
[e]	Employees Benefits Expenses	509.39	548.40	665.46	1,057.79	1,162.88	2,175.35
[f]	Finance Costs	19.53	33.29	9.72	52.81	21.00	53.25
[g]	Depreciation and Amortisation Expenses	7.76	7.79	4.59	15.55	9.16	32.74
[h]	Other Expenses	98.89	97.02	125.88	195.90	219.40	384.69
IV	**Total Expenses**	**5,698.79**	**5,988.17**	**5,223.01**	**11,686.96**	**9,832.42**	**22,704.83**
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	**488.71**	**493.45**	**357.66**	**982.16**	**714.57**	**1,625.46**
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	**488.71**	**493.45**	**357.66**	**982.16**	**714.57**	**1,625.46**
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	**488.71**	**493.45**	**357.66**	**982.16**	**714.57**	**1,625.46**
X	Tax Expenses:						
(a)	Current Tax	-141.67	-123.00	-90.24	-264.67	-180.34	-455.00
(b)	Deferred Tax	14.89	1.70	0.36	16.60	0.22	0.57
(c)	MAT Cedit Entitlement	-	-	-	-	-	-
(d)	Income tax of earlier years	-	-	-	-	-	17.24
	Total Tax Expenses	**-126.78**	**-121.30**	**-89.88**	**-248.07**	**-180.12**	**-437.19**
XI	Profit(loss) for the Period from Continuing operations(IX-X)	**361.93**	**372.15**	**267.78**	**734.09**	**534.45**	**1,188.27**
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)	**361.93**	**372.15**	**267.78**	**734.09**	**534.45**	**1,188.27**
XVI	Other Comprehensive Income	-	-	-	-	-	-
[a]	Items that will not be reclassified to Profit or Loss (Net of Tax)	-	-	-	-	-	1.78
[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)	**361.93**	**372.15**	**267.78**	**734.09**	**534.45**	**1,190.05**
XVIII	Paid-up equity share capital (face value of Rs.10)	1,389.09	1,387.99	1,365.86	1,389.09	1,365.86	1,387.99
XIX	Reserves / Other Equity	7,944.18	7,572.27	6,182.36	7,944.18	6,182.36	7,209.15
XX	Earning per equity Shares(before extra-ordinary Items)						
[a]	Basic	2.61	2.68	1.97	5.29	3.92	8.69
[b]	Diluted	2.59	2.62	1.89	5.24	3.75	8.44
XXI	Earning per equity Shares(after extra-ordinary Items)						
[a]	Basic	2.61	2.68	1.97	5.29	3.92	8.69
[b]	Diluted	2.59	2.62	1.89	5.24	3.75	8.44

Date: 06th November, 2026
Place: Ahmedabad

PRIME FRESH LIMITED AHMEDABAD

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

Jinen Ghelani

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

PRIME FRESH LIMITED

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

[Rs. In Lakhs]

Standalone Statement of Asset and Liability As On September 30, 2026

No.	Particulars	30.09.2026 Un-Audited	31.03.2026 Audited
I	**ASSET:**		
1	**Non-Current Assets:**		
[a]	Property, Plant and Equipment	235.26	226.08
[b]	Right to Use Assets	56.54	62.42
[c]	Capital Work in Progress	33.66	29.83
[d]	Intangible Assets under Development	4.50	4.50
[e]	Investment Property	28.43	28.43
[f]	Goodwill	-	-
[g]	Other Intangible Assets	1.36	1.74
[h]	Financial Assets		
	(i) Investment	802.62	455.37
	(ii) Trade Receivables	-	-
	(iii) Long Term Loans and Advances	-	-
	(iv) Other Non-Current Financial Assets	42.75	43.36
[i]	Deferred Tax Assets (Net)	18.85	2.25
[j]	Other Non-Current Assets	-	-
	Total Non-Current Assets	**1,223.97**	**853.99**
2	**Current Assets:**		
[a]	Invetories	883.88	638.58
[b]	Financial assets:		
	(i) Investments	-	-
	(ii) Trade and Other Receivables	6,418.28	7,628.59
	(iii) Cash and Cash Equivalents	263.25	657.84
	(iv) Bank Balance Other Than Above	-	-
	(v) Loan and Advances	-	-
	(iv) Others Current Financial Assets	1,201.00	179.21
[c]	Current Tax Assets(Net)	-	-
[d]	Other Current Assets	1,510.07	712.95
	Total Current Assets	**10,276.48**	**9,817.16**
	TOTAL ASSETS(1+2)	**11,500.45**	**10,671.15**
II	**EQUITY AND LIABILITIES:**		
1	**Equity**		
	(i) Equity Share Capital	1,389.09	1,387.99
	(ii) Other Equity	7,944.18	7,209.15
	(iii) Money Received Against Share Warrants	297.62	297.62
	Total Equity	**9,630.89**	**8,894.76**
2	**Liabilities**		
[a]	Non-Current Liabilites:		
	(i) Financial Liabilities		
	(1) Borrowings	139.00	-
	(2) Trade Payables	-	-
	(3) Lease Liabilities	43.85	48.56
	(4) Other Non-Current Financial Liabilities	-	-
	(ii) Provisions	10.44	7.88
	(iii) Deferred Tax Liabilities (Net)	-	-
	(iv) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	**193.29**	**56.44**
[b]	Current Liabilities:		
	(i) Financial Liabilities:		
	(1) Borrowings	1,077.15	659.92
	(2) Lease Liabilities	14.92	14.92
	(2) Current Maturities of Long Term Borrowings	-	-
	(3) Trade Payables	192.48	526.56
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	
	- Total Outstanding Dues of Creditors Other Than Above	-	-
	(4) Other Financial Liabilities	139.86	142.38
	(ii) Other Current Liabilities	0.34	7.05
	(iii) Provisions	10.23	9.90
	(iii) Current Tax Liabilities(Net)	241.31	359.22
	Total Current Liabilities	**1,676.28**	**1,719.95**
	TOTAL EQUITY AND LIABILITIES(1+2)	**11,500.45**	**10,671.15**

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

Jinen Ghelani

JINEN C. GHELANI
Managing Director & CFO
Date : 06th November 2026
Place: Ahmedabad

PRIME FRESH LIMITED AHMEDABAD

PRIME FRESH LIMITED

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

STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

[Rs. In Lakhs]

Particulars	For The Half Year Ended 30-09-2026	For The Year Ended 31-03-2026
Cash Flow From Operating Activities		
Profit Before Tax	**982.16**	**1,625.47**
Adjustment For :		
Loss/(Profit) On Disposal Of Assets	-	-
Provision For Expected Credit Loss	11.24	28.08
Re-Measurement (Loss)/ Gain On Defined Benefit Plans	-	2.52
Loss/(Profit) On Sale Of Investment	-	-
Non-Cash Adjustments On Right Of Use Assets And Lease Liabilities	1.37	-17.03
Interest On Lease Liabilities ROU	2.82	6.08
Employee ESOP	-11.50	62.63
Depreciation And Amortization Expense	15.55	32.74
Finance Cost	50.00	47.17
Interest Income	-36.17	-43.32
Operating Profit Before Working Capital Changes	**1,015.46**	**1,744.34**
Adjustments For Working Capital Changes:		
Increase/ (Decrease) In Trade Payables	-334.08	268.60
Increase/ (Decrease) In Other Current Financial Liabilities	-2.53	-26.05
Increase/ (Decrease) In Other Current Liabilities	-6.71	-8.09
Decrease / (Increase) In Trade Receivables	1,199.07	-2,321.65
Decrease / (Increase) In Inventories	-245.30	247.45
Decrease / (Increase) In Other Non-Current Financial Assets	0.60	1.36
Decrease / (Increase) In Other Current Financial Assets	-1,021.79	102.68
Decrease / (Increase) In Other Current Assets	-797.13	147.08
Increase/ (Decrease) In Non-Current Provisions	2.56	0.11
Increase/ (Decrease) In Current Provisions	0.32	7.42
Cash Generated/ (Used) In Operations	**-189.52**	**163.25**
Direct Taxes Paid	-382.58	-284.40
Net Cash Generated From/(Used In) Operating Activities [A]	**-572.10**	**-221.15**
Cash Flow From Investing Activities		
Purchase Of PPE, Including CWIP And Capital Advances	-22.45	-169.47
Proceeds From Sale Of PPE	0.75	1.10
Invesment In Subsidiaries & Associates	-347.25	-384.27
Proceeds Of Investments	-	-
Interest Received	36.17	43.32
Net Cash Generated From/(Used In) Investing Activities [B]	**-332.78**	**-509.31**
Cash Flow From Financing Activities		
Proceeds From Issue Of Share Capital	13.55	383.91
Proceeds From Issue Of Share Warrants	-	297.62
Expenses On Issue Share Capital	-	-7.65
Proceeds/(Repayment) From Long-Term Borrowings	139.00	-
Proceeds/ (Repayment) Of Short-Term Borrowings	417.23	225.23
Payment Of Lease Liabilities	-9.50	-
Dividend Paid	0.00	0.00
Financial Expenses	-50.00	-47.17
Net Cash Generated From/(Used In) Financing Activities [C]	**510.29**	**851.95**
Net Increase/(Decrease) In Cash & Cash Equivalents [A+B+C]	**-394.60**	**221.49**
Cash & Cash Equivalents At The Beginning Of The Period	657.84	436.35
Cash & Cash Equivalents At The End Of The Period	**263.25**	**657.84**

Notes :

1.The above cashflow statement has been prepared under the 'indirect method' as set out in the Indian Accounting Standard - 7 "Statement of Cash Flows".

2. Figures of previous year have been regrouped, wherever necessary, to make them comparable.

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

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

Jinen Ghelani

PRIME FRESH LIMITED AHMEDABAD

Date: 06th November, 2026
Place: Ahmedabad

PRIME FRESH LIMITED

Notes to Standalone Financial Results for the Quarter and half year Ended September 30, 2026:

1. The standalone financial results for the quarter and half year ended September 30, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 along with its comparative previous quarter and last year quarter.

2. The standalone financial results of the company for the quarter and half year ended on September 30, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 06th November, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The figures of comparative periods have been regrouped, reclassified and rearranged where ever necessary to make them comparable.

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

For,
Prime Fresh Limited

Jinen Ghelani
Managing Director & CFO
DIN:01872929
Date: 06.11.2026
Place: Ahmedabad

PRIME FRESH LIMITED AHMEDABAD

KESHRI & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Jagdish Asawa
8401708535 / 7990892397
kaca.ahmedabad@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 and 52 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 30th September, 2026 and year to date results from 1st April, 2026 to 30th September, 2026 ("the Statement"), attached herewith, being submitted by the Holding company pursuant to the requirement of Regulation 33 and Regulation 52 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 and 52 of the Listing Obligations and Disclosure Requirements. Our responsibility is to express a conclusion on the Statement based on our review.

Keshri & Associates
M.NO. 163626
FRN NO. 310006E
AHMEDABAD
Chartered Accountants

503, Hemkoot Complex, B/h.LIC Building,
Ashram Road, Ahmedabad-380009.

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 Limited (Formerly known as Florens Farming Private Limited)

   (b) Prime Fresh Retail(I) Private Limited

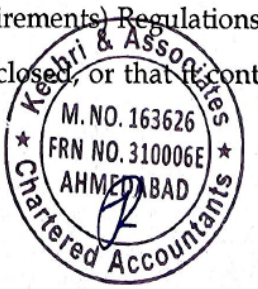
   (c) Florens Fresh Supply Solutions Private Limited

   (d) Prime Fresh CDP Private Limited

   II. Share of Profits in Associate:

   (a) Poonaagrocart LLP

5. Based on our review conducted as above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 there-under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulations 33 and 52 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. **Other Matters:**

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

a. Four Subsidiaries whose unaudited interim financial results and information reflect Groups' share of total assets of Rs. 7,014.48 lakhs as at March 31, 2026, the total revenue from operations of Rs. lakhs 5774.16 and Rs. 7862.83 lakhs, net profit after tax of Rs. 134.64 lakhs and Rs. 189.51 lakhs and total comprehensive income of Rs. 134.64 lakhs and Rs.189.51 lakhs for the quarter and half year ended September 30, 2026 respectively. We did not review the interim financial results of two subsidiary included in the statement. The interim financial results of two subsidiaries are reviewed by their respective auditor and financial results of other are reviewed by us.

b. One Associate whose unaudited interim financial results and information includes Group's net share of profit of Rs. -12.25 Lakhs & Rs. -3.96 Lakhs and total comprehensive income of Rs. -12.25 Lakhs & Rs. -3.96 Lakhs for the quarter ended September 30, 2026 and half year ended September 30, 2026 respectively as considered in the statement which have been certified by the management of the associate company.

FOR, KESHRI & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 310006E

Keshri & Associates
M. NO. 163626
FRN NO. 310006E
AHMEDABAD
Chartered Accountants

JAGDISH RAMESHBHAI ASAWA
PARTNER
M. NO.: 163626
DATE: NOVEMBER 6, 2026
PLACE: AHMEDABAD
UDIN: 26163626SHLGHQ1130

PRIME FRESH LIMITED

Regd. Office: 102, SANSKAR-2, NEAR KETAV PETROL PUMP, POLYTECHNIC ROAD, AMBAWADI, AHMEDABAD-GUAJRAT-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 Half Year ended on September 30, 2026

No.	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year ended
		September 30,2026	June 30,2026	September 30,2025	September 30,2026	September 30,2025	Year ended on March 31, 2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	**Income**						
[a]	Revenue From Operations	8,038.71	6,170.77	6,640.42	14,209.49	11,974.90	27,398.47
[b]	Other Income	-5.29	7.39	19.70	2.10	23.74	44.17
II	**Total Income(a+ b)**	**8,033.42**	**6,178.17**	**6,660.12**	**14,211.59**	**11,998.64**	**27,442.64**
III	**Expenses:**						
[a]	Cost of Materials Consumed	-	-	-	-	-	-
[b]	Purchase of Stock in Trade	6,161.98	4,950.30	5,532.47	11,112.28	9,620.94	21,430.61
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock in -Trade	2.41	-561.90	-273.57	-559.49	-361.40	10.72
[d]	Trading & Other Direct Expenses	404.48	524.70	179.77	929.18	506.35	1,386.96
[e]	Employees Benefits Expenses	526.66	556.79	685.14	1,083.45	1,186.54	2,228.82
[f]	Finance Costs	30.83	37.42	14.36	68.25	29.17	72.04
[g]	Depreciation and Amortisation Expenses	7.78	7.83	4.62	15.61	9.19	32.81
[h]	Other Expenses	224.57	101.77	127.95	326.34	236.32	412.37
IV	**Total Expenses**	**7,358.71**	**5,616.91**	**6,270.74**	**12,975.63**	**11,227.11**	**25,574.32**
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	**674.71**	**561.25**	**389.38**	**1,235.96**	**771.53**	**1,868.31**
VI	Exceptional Items	-1.80	-	-	-1.80	-	-
VII	Profit before extraordinary items and tax (V-VI)	**672.91**	**561.25**	**389.38**	**1,234.16**	**771.53**	**1,868.31**
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	**672.91**	**561.25**	**389.38**	**1,234.16**	**771.53**	**1,868.31**
X	Tax Expenses:						
(a)	Current Tax	-193.03	-135.93	-83.96	-328.96	-180.34	-518.05
(b)	Deferred Tax	14.89	1.70	0.37	16.60	0.23	0.58
(c)	MAT Cedit Entitlement	-	-	-	-	-	-
(d)	Income tax of earlier years	-	-	-	-	-	17.23
	Total Tax Expenses	**-178.14**	**-134.23**	**-83.59**	**-312.36**	**-180.12**	**-500.24**
XI	Profit(loss) for the Period from Continuing operations(IX-X)	**494.77**	**427.02**	**305.79**	**921.80**	**591.41**	**1,368.07**
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	**-12.25**	**8.29**	**6.17**	**-3.96**	**9.32**	**29.15**
XVI	**Group Consolidated Net Profit(loss) for the Period**	**482.52**	**435.31**	**311.96**	**917.84**	**600.73**	**1,397.22**
XVII	**Attributable To:**						
[a]	Owners of the Parent	443.57	417.51	301.76	861.09	584.40	1,321.26
[b]	Non-Controlling Interest	38.95	17.80	10.20	56.74	16.33	75.96
XVIII	Other Comprehensive Income						
[a]	Items that will not be reclassified to Profit or Loss (Net of Tax)	-	-	-	-	-	1.78
[b]	Items that will be reclassified to Profit or Loss (Net of tax)	-	-	-	-	-	-
XIX	**Total Comprehensive income for the period (XVII (a) +XVIII) (Comprising Profit/(Loss) and other Comprehensive income for the period)**	**443.57**	**417.51**	**301.76**	**861.09**	**584.40**	**1,323.04**
XX	Paid-up equity share capital (face value of Rs.10)	1,389.09	1,387.99	1,365.86	1,389.09	1,365.86	1,387.99
XXI	Reserves / Other Equity	8,284.59		6,129.35	8,284.59	6,129.35	7,422.54
XXII	Earning per equity Shares(before extra-ordinary Items)						
[a]	Basic	3.20	3.01	2.33	6.20	4.40	9.68
[b]	Diluted	3.18	2.94	2.24	6.14	4.21	9.40
XXIII	Earning per equity Shares(after extra-ordinary Items)						
[a]	Basic	3.20	3.01	2.33	6.20	4.40	9.68
[b]	Diluted	3.18	2.94	2.24	6.14	4.21	9.40

Date: 06th November, 2026
Place: Ahmedabad

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED



Jinen Ghelani

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

PRIME FRESH LIMITED

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

[Rs. In Lakhs]

Consolidated Statement of Asset and Liability As On September 30, 2026

No.	Particulars	30.09.2026 Un-Audited	31.03.2026 Audited
I	ASSET:		
1	**Non-Current Assets:**		
[a]	Property, Plant and Equipment	236.50	226.93
[b]	Right to Use Assets	56.54	62.42
[c]	Capital Work in Progress	33.65	29.82
[d]	Intangible Assets under Development	4.50	4.50
[e]	Investment Property	28.43	28.43
[f]	Goodwill	-	-
[g]	Other Intangible Assets	1.36	1.74
[h]	Financial Assets		
	(i) Investment	47.18	65.62
	(ii) Trade Receivables	-	-
	(iii) Long Term Loans and Advances	-	-
	(iv) Other Non-Current Financial Assets	55.08	55.08
[i]	Deferred Tax Assets (Net)	18.85	2.25
[j]	Other Non-Current Assets	-	-
	Total Non-Current Assets	**482.10**	**476.81**
2	**Current Assets:**		
[a]	Invetories	1,434.80	875.30
[b]	Financial assets:		
	(i) Investments	-	-
	(ii) Trade and Other Receivables	9,543.31	8,891.29
	(iii) Cash and Cash Equivalents	394.71	858.60
	(iv) Bank Balance Other Than Above	-	-
	(v) Loan and Advances	-	-
	(iv) Others Current Financial Assets	4.15	178.32
[c]	Current Tax Assets(Net)	-	-
[d]	Other Current Assets	1,618.01	713.46
	Total Current Assets	**12,994.98**	**11,516.99**
	TOTAL ASSETS(1+2)	**13,477.08**	**11,993.81**
II	**EQUITY AND LIABILITIES:**		
1	**Equity**		
	(i) Equity Share Capital	1,389.10	1,387.99
	(ii) Other Equity	8,284.59	7,422.54
	(iii) Money Received Against Share Warrants	297.62	297.62
	(iv) Non Controlling Interest	938.78	800.34
	Total Equity	**10,910.09**	**9,908.50**
2	**Liabilities**		
[a]	Non-Current Liabilites:		
	(i) Financial Liabilities		
	(1) Borrowings	139.00	-
	(2) Trade Payables	-	-
	(3) Lease Liabilities	43.84	48.57
	(4) Other Non-Current Financial Liabilities	-	-
	(ii) Provisions	10.44	7.88
	(iii) Deferred Tax Liabilities (Net)	-	-
	(iv) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	**193.29**	**56.44**
[b]	Current Liabilities:		
	(i) Financial Liabilities:		
	(1) Borrowings	1,446.21	886.45
	(2) Lease Liabilities	14.92	14.92
	(2) Current Maturities of Long Term Borrowings	-	-
	(3) Trade Payables	453.77	544.34
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding Dues of Creditors Other Than Above	-	-
	(4) Other Financial Liabilities	142.75	143.26
	(ii) Other Current Liabilities	0.99	7.05
	(iii) Provisions	10.46	10.20
	(iii) Current Tax Liabilities(Net)	304.61	422.63
	Total Current Liabilities	**2,373.71**	**2,028.88**
	TOTAL EQUITY AND LIABILITIES(1+2)	**13,477.08**	**11,993.81**

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

Jinen Ghelani

PRIME FRESH LIMITED AHMEDABAD

JINEN C. GHELANI
Managing Director & CFO
Date: 14th November, 2025
Place: Ahmedabad

PRIME FRESH LIMITED

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

CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

[Rs. In Lakhs]

Particulars	For The Half Year Ended 30-09-2026	For The Year Ended 31-03.2026
Cash Flow From Operating Activities		
Profit Before Tax	**1,230.19**	**1,897.46**
Adjustment For :		
Loss/(Profit) On Disposal Of Assets	-	-
Provision For Expected Credit Loss	11.24	28.08
Re-Measurement (Loss)/ Gain On Defined Benefit Plans	-	2.52
Share of Profits from Associates	3.96	-29.15
Loss/(Profit) on sale of investment and on remeasurement of previously held interest	1.80	-
Non-cash movement on right of use assets and lease liabilities	-0.60	-17.03
Interest On Lease Liabilities ROU	2.82	6.08
Employee ESOP	-11.50	62.63
Depreciation And Amortization Expense	15.61	32.81
Finance Cost	65.43	65.96
Interest Income	-0.15	-26.69
Operating Profit Before Working Capital Changes	**1,318.81**	**2,022.67**
Adjustments For Working Capital Changes:		
Increase/ (Decrease) In Trade Payables	-90.58	376.22
Increase/ (Decrease) In Other Current Financial Liabilities	-0.51	0.00
Increase/ (Decrease) In Other Current Liabilities	-6.07	-33.65
Decrease / (Increase) In Trade Receivables	-663.27	-3,429.11
Decrease / (Increase) In Inventories	-559.49	10.72
Decrease / (Increase) In Other Non-Current Financial Assets	0.00	-9.14
Decrease / (Increase) In Other Current Financial Assets	174.18	-41.10
Decrease / (Increase) In Other Current Assets	-904.54	193.62
Increase/ (Decrease) In Non-Current Provisions	2.56	1.90
Increase/ (Decrease) In Current Provisions	0.25	7.49
Cash Generated/ (Used) In Operations	**-728.64**	**-900.38**
Direct Taxes Paid	-446.98	-290.83
Net Cash Generated From/(Used In) Operating Activities [A]	**-1,175.62**	**-1,191.11**
Cash Flow From Investing Activities		
Purchase of fixed assets, including CWIP and capital advances	-22.16	-169.91
Proceeds from sale of fixed assets	-	1.10
Investment in associate - Poona Agro Cart LLP	-51.00	0.00
Acquisition of subsidiary, net of cash and cash equivalents acquired (Florens Fresh)	145.39	-
Interest Received	0.15	26.69
Net Cash Generated From/(Used In) Investing Activities [B]	**72.39**	**-142.12**
Cash Flow From Financing Activities		
Proceeds From Issue Of Share Capital	13.55	383.91
Proceeds From Issue Of Share Warrants	-	297.62
Expenses On Issue Share Capital	-	-12.18
Proceeds/(Repayment) From Long-Term Borrowings	139.00	-
Proceeds/ (Repayment) Of Short-Term Borrowings	559.75	451.78
Payment Of Lease Liabilities	-7.53	-
Proceeds from issue of share capital to non-controlling interests	-	-
Dividend Paid	0.00	0.00
Financial Expenses	-65.43	-65.96
Net Cash Generated From/(Used In) Financing Activities [C]	**639.34**	**1,714.37**
Net Increase/(Decrease) In Cash & Cash Equivalents [A+B+C]	**-463.89**	**381.14**
Cash & Cash Equivalents At The Beginning Of The Period	858.61	477.47
Cash & Cash Equivalents At The End Of The Period	**394.71**	**858.61**

Notes :

1.The above cashflow statement has been prepared under the 'indirect method' as set out in the Indian Accounting Standard - 7 "Statement of Cash Flows".

2. Figures of previous year have been regrouped, wherever necessary, to make them comparable.

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

Jinen Ghelani

PRIME FRESH LIMITED AHMEDABAD

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

Date: 06th November, 2026
Place: Ahmedabad

PRIME Fresh
We deliver fresh

PRIME FRESH LIMITED

Notes to Consolidated Financial Results for the Quarter and half Year Ended September 30, 2026:

1. The consolidated financial results for the quarter and half year ended September 30, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 along with its comparative previous quarter and last year quarter.

2. The Consolidated financial results of the Group for the quarter and half year ended September 30, 2026 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 06th November, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The figures of comparative periods have been regrouped, reclassified and rearranged where ever necessary to make them comparable.

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

For,
Prime Fresh Limited

Jinen Ghelani

PRIME FRESH LIMITED AHMEDABAD

Jinen Ghelani
Managing Director & CFO
DIN:01872929

Date: 06.11.2026
Place: Ahmedabad