



PRIME INDUSTRIES LIMITED

CIN : L15490PB1992PLC012662

Regd. Office : Master Chambers, SCO-19,
Feroze Gandhi Market, Ludhiana-141001, Punjab
TEL.: 0161-5043500
E-mail : prime_indust@yahoo.com
Website : www.primeindustrieslimited.com

Dated: 17.06.2026

To,
BSE Limited,
Corporate Relationship Department
1st Floor, New Trading Ring
Rotunda Building, P J Towers
Dalal Street, Fort, Mumbai - 400001.

PRIME INDUSTRIES LIMITED-Scrip Code-519299

Re-Submission of the Audited Standalone and Consolidated Financial Results for the Quarter and Year Ended on 31st March, 2026

Dear Sir/Ma'am,

In continuation of our earlier submission dated May 29, 2026, regarding Audited Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2026, we are hereby re-submitting the complete set of Financial Results in response to the query received from your esteemed office. This submission includes the Independent Audit Report as required.

Please find enclosed the following documents:

- (a) The Standalone and Consolidated Audited Financial Results for the quarter and financial year ended March 31, 2026;
- (b) Auditor's Report on Standalone and Consolidated Audited Financial Results for the said period;
- (b) Declaration pursuant to Regulation 33 (3) (d) of the Listing Regulations regarding audit report with unmodified opinion.

This is for your information and records.

Thanking You,

Yours Faithfully,

For Prime Industries Limited

Diksha Tiwari
Company Secretary and Compliance Officer
ACS 77914

PRIME INDUSTRIES LIMITED

CIN: LI5490PBI992PLC012662

Regd. Office : Master Chambers, 19, Feroze Gandhi Market, Ludhiana-141001, PB.

Email : prime_indust@yahoo.com, Website : www.primeindustriesslimited.com, Phone No. 0161-5043500

**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31.03.2026**

Particulars	Rs. In millions				
	Quarter Ended			Year Ended	
	31st March, 2026	31st March, 2025	31st December, 2025	31st March, 2026	31st March, 2025
	Audited	Audited	Un-audited	Audited	Audited
Revenue from operations	9.36	0.00	22.48	79.53	0.00
Other Incomes	8.35	4.63	5.99	28.85	34.10
1 Total Revenue	17.71	4.63	28.47	108.38	34.10
2 Expenses					
(a) Cost of Materials consumed	6.59	0.00	0.00	6.59	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.00	68.96	0.00
(c) Changes in Inventories of finished goods, work-in-	1.15	0.00	22.29	2.16	0.00
(d) Employee benefits expense	0.38	0.54	0.59	2.06	2.43
(e) Finance Cost	4.38	0.02	0.23	9.27	10.16
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.18
(g) Other expenses	0.85	0.40	0.16	2.08	2.02
Total Expenses	13.35	0.96	23.27	91.12	14.79
3 Profit / (Loss) before exceptional items and tax (1-2)	4.36	3.66	5.20	17.26	19.31
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before tax (3-4)	4.36	3.66	5.20	17.26	19.31
6 Tax expense	1.09	0.64	1.36	4.40	4.58
7 Net Profit / (Loss) for the period (5 +/- 6)	3.27	3.02	3.84	12.87	14.73
8 Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
Income tax relating to items that will be reclassified to	0.00	0.00	0.00	0.00	0.00
9 Total Comprehensive Income for the period	3.27	3.02	3.84	12.87	14.73
10 Paid-up equity share capital (Face Value of the Share Rs.5/-)	105.38	105.38	105.38	105.38	105.38
11 Earnings Per Share in Rs. (of Rs. 5/- each) (not annualised):					
(a) Basic	0.16	0.18	0.18	0.61	0.87
(b) Diluted	0.16	0.18	0.18	0.61	0.87

Prime Industries Limited
For Prime Industries LimitedRajiv Nishu Gupta
Whole Time Director
DIN: 03397154Place: Ludhiana
Date: 29.05.2026

PRIME INDUSTRIES LIMITED

Standalone Cash Flow Statement for the Year 31st March, 2026

Rs. in Millions

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025	
A. Cash flow from operating activities			
Net Profit/(Loss) before tax and extraordinary items	17.26		19.31
<u>Adjustments for:</u>			
Interest Income	(28.78)	(26.15)	
Interest Paid	9.27	10.16	
	(19.51)		(15.99)
Operating profit before working capital changes	(2.25)		3.32
<u>Changes in working capital:</u>			
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Inventories	2.15	-	
Trade Receivables	(7.93)		
Other financial assets	(0.91)	0.55	
Other non-current assets	(6.85)	0.18	
Other Current Assets	-	-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
Other financial liabilities	(32.87)	-	
Other current liabilities	(7.17)	(188.43)	
Provision	(0.20)	0.20	
	(53.78)		(187.50)
	(56.03)		(184.18)
Cash flow from extraordinary items	-		-
Cash generated from operations	(56.03)		(184.18)
Net income tax (paid) / refunds	(4.39)		(4.58)
Net cash flow from/(used in) operating activities (A)	(60.42)		(188.76)
B. Cash flow from/(used in) Investing activities			
Purchase of Investment	(20.40)		-
Sale of Fixed assets	-		-
Net cash flow from/(used in) Investing activities (B)	(20.40)		-
C. Cash flow from/(used in) Financing activities			
Interest Income	28.78		26.15
Interest Paid	(9.27)		(10.16)
Short term borrowings	227.50		97.90
short term loan and advances	(68.36)		(29.76)
Amount received against share warrants	-		142.73
Net cash flow/(used in) financing activities (C)	178.65		226.88
Net Increase/(decrease) in Cash and cash equivalents (A+B+C)	97.83		38.10
Cash and cash equivalents at the beginning of the year	298.20		260.10
Cash and cash equivalents at the end of the period	396.03		298.20

Prime Industries Limited

Director

PRIME INDUSTRIES LIMITED

CIN: L15490PB1992PLC012662

Regd. & Head Office : Master Chambers, 19, Feroze Gandhi Market, Ludhiana-141001, PB.

Email : prime_indust@yahoo.com, Website : www.primeindustrieslimited.com, Phone No. 0161-5043500

Statement of Assets and Liabilities as at 31st March, 2026

Rs. in Millions

Particulars	As at (Year ended 31.03.2026)	As at (Year ended 31.03.2025)
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	0.01	0.01
(B) Capital work-in-progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible Assets	-	-
(F) Intangible Assets under development	-	-
(G) Biological Assets other than bearer plants	-	-
(H) Financial Asset		
(i) Investments	45.05	24.65
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(I) Deferred tax assets (net)	0.05	0.04
(J) Other non-current assets	7.53	0.69
2. Current Assets		
(A) Inventories	0.01	2.16
(B) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	7.93	-
(iii) Cash and cash equivalents	396.03	298.20
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	1.04	0.13
Short term loan and advances	327.17	258.82
(C) Current Tax Assets (Net)	-	-
(D) Other current Assets	-	-
Total Assets	784.82	584.70
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share Capital	105.38	105.38
(B) Other Equity	287.64	274.78
2 Liabilities		
(I) Non-Current Liabilities		
(A) Financial Liabilities	0	0
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred tax Liabilities	-	-
(D) Other non-current Liabilities	-	-
(II) Current Liabilities		
(A) Financial Liabilities	-	-
(i) Borrowings	390.40	162.90
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	1.23	34.13
(B) Other Current Liabilities	0.00	7.17
(C) Provisions	0.00	0.14
(D) Current Tax Liabilities	0.17	0.20
Total Equity and Liabilities	784.82	584.70

Prime Industries Limited

Director



PRIME INDUSTRIES LIMITED



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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31.03.2026

Particulars		Rs. In millions				
		Quarter Ended			Year Ended	
		31st March, 2026	31st March, 2025	31st December, 2025	31st March, 2026	31st March, 2025
		Audited	Audited	Un-audited	Audited	Audited
	Revenue from operations	276.72	0.00	262.44	905.91	0.00
	Other Incomes	5.40	4.63	5.27	24.48	34.10
1	Total Revenue	282.12	4.63	267.71	930.39	34.10
2	Expenses					
(a)	Cost of Materials consumed	284.26	0.00	211.08	710.18	0.00
(b)	Purchase of stock-in-trade	0.00	0.00	0.00	68.96	0.00
(c)	Changes in inventories of finished goods, work-in-	-57.26	0.00	-22.84	-70.14	0.00
(d)	Employee benefits expense	0.96	0.54	1.43	5.27	2.43
(e)	Finance Cost	4.51	0.02	2.76	14.04	10.16
(f)	Depreciation and amortisation expense	3.24	0.00	1.79	5.75	0.18
(g)	Other expenses	15.15	0.40	9.51	32.06	2.02
	Total Expenses	250.86	0.96	203.73	766.12	14.79
3	Profit / (Loss) before exceptional items and tax (1-2)	31.26	3.69	63.98	164.27	19.31
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3-4)	31.26	3.66	63.98	164.27	19.31
6	Tax expense	0.94	0.64	0.67	4.20	4.58
7	Net Profit / (Loss) for the period (5 +/- 6)	30.32	3.02	63.31	160.07	14.73
8	Other Comprehensive Income					
A	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified	0.00	0.00	0.00	0.00	0.00
B	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income for the period	30.32	3.02	63.31	160.07	14.73
10	Minority Interest	15.89		29.73	75.95	0.00
11	Profit after tax and Minority Interest	14.43		33.58	84.12	0.00
10	Paid-up equity share capital (Face Value of the Share Rs.5/-)	105.38	105.38	105.38	105.38	105.38
11	Earnings Per Share in Rs. (of Rs. 5 /- each) (not annualised):					
(a)	Basic	1.44	0.18	3.01	7.62	0.87
(b)	Diluted	1.44	0.18	3.01	7.62	0.87

For Prime Industries Limited

(Signature)
Director
 Rama Nand Gupta
 Whole Time Director
 DIN: 03397154

Place: Ludhiana
 Date: 29.05.2026

PRIME INDUSTRIES LIMITED

Consolidated Cash Flow Statement for the Year 31st March, 2026

Rs. In Millions

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
A. Cash flow from operating activities				
Net Profit/(Loss) before tax and extraordinary items		164.27		19.31
<i>Adjustments for:</i>				
<i>Depreciation and amortisation</i>	5.75			
Interest Income	-24.41		(26.15)	
Interest Paid	12.82		10.16	
		(5.84)		(15.99)
Operating profit before working capital changes		158.43		3.32
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	-70.14		-	
Trade Receivables	-302.43		0.55	
Other financial assets	-291.23		0.18	
Other non-current assets	-103.28		-	
Other Current Assets	-		-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Other financial liabilities	(57.16)		-	
Trade Payable	122.82		(188.43)	
Other current liabilities	(7.17)		0.20	
Provision	23.73		-	
		(684.87)		(187.50)
		(526.44)		(184.18)
Cash flow from extraordinary items		-		-
Cash generated from operations		(526.44)		(184.18)
Net income tax (paid) / refunds		(62.53)		(4.58)
Net cash flow from/(used in) operating activities (A)		(588.97)		(188.76)
B. Cash flow from/(used in) investing activities				
Purchase of Fixed assets		(17.79)		-
Sale of Fixed assets		-		-
Net cash flow from/(used in) investing activities (B)		(17.79)		-
C. Cash flow from/(used in) Financing activities				
Interest Income		24.41		26.15
Interest Paid		(12.82)		(10.16)
Proceeds from long term borrowings		(7.99)		-
Short term borrowings		333.33		97.90
short term loan and advances		206.29		(29.76)
Preference shares		171.69		142.73
Net cash flow/(used in) financing activities (C)		714.92		226.66
Net Increase/(decrease) in Cash and cash equivalents (A+B+C)		108.16		38.10
Cash and cash equivalents at the beginning of the year		298.20		260.10
Cash and cash equivalents at the end of the period		406.36		298.20

Prime Industries Limited

[Signature]
Director

PRIME INDUSTRIES LIMITED

CIN: L15490PB1992PLC012662

Regd. & Head Office : Master Chambers, 19, Feroze Gandhi Market, Ludhiana-141001, PB.

Email : prime_indust@yahoo.com, Website : www.primeindustrieslimited.com, Phone No. 0161-

Statement of Consolidated Assets and Liabilities as at 31st March, 2026

Particulars	Rs. In Millions	
	As at (Year ended 31.03.2026)	As at (Year ended 31.03.2025)
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	28.05	0.01
(B) Capital work-in-progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible Assets	-	-
(F) Intangible Assets under development	-	-
(G) Biological Assets other than bearer plants	-	-
(H) Financial Asset		
(i) Investments	24.65	24.65
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	31.93	0.04
(J) Other non-current assets	128.03	0.69
2. Current Assets		
(A) Inventories	198.49	2.16
(B) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	370.18	-
(iii) Cash and cash equivalents	406.36	298.20
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	291.37	0.13
Short term loan and advances	231.58	258.82
(C) Current Tax Assets (Net)	-	-
(D) Other current Assets	-	-
Total Assets	1710.64	584.70
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share Capital	105.38	105.38
(B) Other Equity	533.12	274.78
(C) Non-controlling Interests	98.88	-
2. Liabilities		
(I) Non-Current Liabilities		
(A) Financial Liabilities		
(i) Borrowings	17.41	-
(ii) Trade Payables	162.73	-
(iii) Other Financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred tax Liabilities	-	-
(D) Other non-current Liabilities	-	-
(II) Current Liabilities		
(A) Financial Liabilities		
(i) Borrowings	730.80	162.90
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	38.22	34.13
(B) Other Current Liabilities	0.00	7.17
(C) Provisions	23.93	0.14
(D) Current Tax Liabilities	0.17	0.20
Total Equity and Liabilities	1710.64	584.70

Prime Industries Limited

Director

PRIME INDUSTRIES LIMITED

GIN: L16490PB1992PLC012662

Regd. Office : SCO 19, Master Chambers, Feroze Gandhi Market, Ludhiana.

Statement of Consolidated Audited Segment wise Revenue, Results and Capital Employed for the Quarter and Year ended 31st March, 2026.

Particulars	Quarter Ended			Year Ended (Rs. In millions)	
	31st March, 2026	31st March, 2025	31st December, 2025	31st March, 2026	Year Ended 31st March, 2025
	Audited	Unaudited	Unaudited	Audited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)					
(a) Segment – Manufacturing	267.59	-	240.05	826.70	-
(b) Segment– Investment/Trading in Securities & others	14.52	4.63	27.67	103.69	34.10
Total	282.11	4.63	267.72	930.39	34.10
Less: Inter Segment Revenue	-	-	-	-	-
Net sales/Income From Operations	282.11	4.63	267.72	930.39	34.10
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)					
(a) Segment – Manufacturing	31.59	-	58.08	151.70	-
(b) Segment– Investment/Trading in Securities/land & others	-0.33	3.66	5.90	12.57	19.31
Total	31.26	3.66	63.98	164.27	19.31
Less: (i) Other Un-allocable Expenditure net off	-	-	-	-	-
(ii) Un-allocable income	-	-	-	-	-
Total Profit Before Tax	31.26	3.66	63.98	164.27	19.31
3. Capital Employed (Segment assets – Segment Liabilities)					
(a) Segment – Manufacturing	194.55	-	112.21	194.55	-
(b) Segment– Investment/Trading in Securities/land & others	272.27	380.16	340.16	272.27	380.16
Total	466.82	380.16	452.37	466.82	380.16

Prime Industries Limited

[Signature]
Director



Ref. No. _____

Dated _____

INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

**To,
The Board of Directors of
PRIME INDUSTRIES LIMITED**

Opinion

We have audited the accompanying standalone financial results of **PRIME INDUSTRIES LIMITED** (the "Company") for the quarter and year ended 31.03.2026 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31.03.2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code Of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the



preparation of these financial results that give a true and fair view of the net profit / loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 SAs 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 these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 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 financial results 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 standalone financial results, including the disclosures, and whether the financial results represent 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 Matters

The Standalone Financial Results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter and the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our report is not modified in respect of these matters.

Date: 29.05.2026
Place: Ludhiana

For Bhushan Aggarwal & Co.
Chartered Accountants
ERN: 005362N


Shashi Bhushan
Prop.

M. No. 084005
UDIN: 26084005TQFXMBS444



Ref. No. _____

Dated _____

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors of
PRIME INDUSTRIES LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **PRIME INDUSTRIES LIMITED** (the "Holding company") and its subsidiary, for the quarter and year ended 31.03.2026 ("the Statement"), attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SERI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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 statements/ financial information of subsidiaries, the Statement:

- a. includes the annual financial results of the following entities:
 - i. Linga Agri Trading and Machinery Private Limited (Subsidiary)
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the entities for the quarter and year ended 31.03.2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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 other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

This Statement has been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the entities in accordance with the recognition and measurement principles laid down in Indian Accounting prescribed under section 133 of 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 Regulations. The respective Board of Directors of the companies included in the entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the entities 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results 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 consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the entities are responsible for assessing the ability of the entities 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 entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies are responsible for overseeing the financial reporting process of the entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 SAs 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 these consolidated financial results.

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

- Identify and assess the risks of material misstatement of the consolidated financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 entities 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 consolidated financial results 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 entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, 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 Subsidiary included in the consolidated financial results 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 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

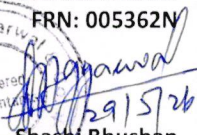


Other Matters

The consolidated financial result includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter and the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our report is not modified in respect of these matters.

Date: 29.05.2026
Place: Ludhiana

For Bhushan Aggarwal & Co.
Chartered Accountants
FRN: 005362N

29/5/26
Shashi Bhushan
Prop.
M. No. 084005
UDIN: 26084005KVCUDX8399



PRIME INDUSTRIES LIMITED

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TEL.: 0161-5043500

E-mail : prime_indust@yahoo.com

Website : www.primeindustrieslimited.com

ANNEXURE - 3

Date: 29-05-2026

To,

The Manager (Listing)
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street, Mumbai-400001

SCRIP Code No.: 519299, PRIMIND

Subject: DECLARATION FOR UNMODIFIED OPINION IN RESPECT OF AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

Dear Sir / Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, the Company hereby declares that M/s. Bhushan Aggarwal & Co., Chartered Accountants (FRN: 005362N), Ludhiana, Statutory Auditor of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended 31st March, 2026.

This is for your information & records.

Thanking you
For Prime Industries Limited

Divya Punia
(Divya Punia)
Chief Financial Officer