we make your dreams come true

November 12, 2026

To,
BSE Limited,
Listing Department,
P.J. Towers, 1st Floor,
Dalal Street, Fort,
Mumbai - 400 001

Dear Sir,

Sub: Outcome of Board Meeting held on November 12, 2026
Ref.: Scrip Code: 521149

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), please be informed that the Board of Directors of the Company at its meeting held on Thursday, November 12, 2026, inter-alia, has considered and approved Standalone and Consolidated un-audited financial results of the Company for the quarter and half year ended September 30, 2026. A copy of the said results alongwith the Limited Review Report of the Statutory Auditors is attached herewith for your reference and record as '**Annexure A'**.

The board meeting commenced at 11.45 am and concluded at 12.10 pm.

Thanking you,

Yours faithfully,
For Prime Urban Development India Limited

DARSHI SHAILESH SHAH
Digitally signed by DARSHI SHAILESH SHAH
Date: 2026.11.12 12:31:53 +05'30'

Darshi Shah
Company Secretary & Compliance Officer

Encl: as above

ANNEXURE A

PRIME URBAN DEVELOPMENT INDIA LIMITED

CIN L47990TZ1936PLC000001

Registered Office : Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 602 ,Tamil Nadu, India

Email: companysecretary@ptlonline.com; Website: www.ptlonline.com

Statement of Un-Audited Standalone Financial Results for the Half Year and Quarter Ended 30th September, 2026

Rs. in Lakhs except per share data

Sr. No	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	**Income from Operations**						
	a Revenue from Operations	28.06	88.20	-	116.26	-	-
	b Other Income	34.07	32.04	84.67	66.11	120.03	185.26
	Total income	62.13	120.24	84.67	182.37	120.03	185.26
2	**Expenses**						
	a Purchase of Stock in Trade	11.44	101.78	-	113.22	-	4.97
	b Changes in inventories of stock in trade	16.65	(17.03)	-	(0.38)	-	(4.79)
	c Employee Benefit expenses	8.00	7.99	10.55	15.99	21.05	36.02
	d Finance cost	4.92	4.58	3.35	9.50	6.12	12.28
	e Depreciation and Amortisation expense	3.22	3.22	3.90	6.44	7.80	14.32
	f Other Expenses	50.56	35.12	33.38	85.68	69.91	136.30
	Total expenses	94.79	135.66	51.18	230.45	104.88	199.10
3	**Profit / (Loss) before tax and exceptional/extraordinary items (1-2)**	(32.66)	(15.42)	33.49	(48.08)	15.15	(13.84)
4	Exceptional Items (Note 5)	-	-	-	-	-	-
5	**Profit / (Loss) before extraordinary and tax (3 + 4)**	(32.66)	(15.42)	33.49	(48.08)	15.15	(13.84)
6	Extraordinary items	-	-	-	-		-
7	**Profit / (Loss) before tax (5 + 6)**	(32.66)	(15.42)	33.49	(48.08)	15.15	(13.84)
8	a) Tax expenses	-	-	-	-	-	(21.33)
	b) Deferred Tax Liability	-	-	-	-	-	-
	c) MAT Credit entitlement availed	-	-	-	-	-	(8.69)
9	**Net Profit / (Loss) after tax (7 + 8)**	(32.66)	(15.42)	33.49	(48.08)	15.15	(43.86)
10	**Other Comprehensive income, net of income tax**						
	Impact on remeasurement of Employees Benefit	-	-	-	-		-
11	**Total Comprehensive income (9+10)**	(32.66)	(15.42)	33.49	(48.08)	15.15	(43.86)
12	**Paid up Equity Share Capital (Face value Rs.2 per share)**	532.87	532.87	532.87	532.87	532.87	532.87
13	Reserves excluding revaluation reserve (as per balancesheet of previous accounting year)						(633.58)
14	Earning Per Share (not annualised)						
	Basic and Diluted	(0.12)	(0.06)	0.13	(0.18)	0.06	(0.16)

For and on behalf of the Board

Purusottamdas Patodia
Chairman
DIN 00032088

Place : Mumbai
Date : 12.11.2026

PRIME URBAN DEVELOPMENT INDIA LIMITED

CIN L47990TZ1936PLC000001

Registered Office : Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 602 ,Tamil Nadu, India

Email: companysecretary@ptlonline.com; Website: www.ptlonline.com

Rs. in Lakhs

		STANDALONE STATEMENT OF ASSETS AND LIABILITIES	As at 30.09.2026 Un-Audited	As at 31.03.2026 Audited
A		**ASSETS**		
	1	**Non-current assets**		
		a. Property, Plant and Equipment	29.19	35.63
		Financial Assets		
		b. Non current investments		
		(i) Investments in subsidiaries and associates	4,214.90	4,214.90
		(ii) Other Investments	5.00	5.00
		(iii) Other Financial Assets	2.12	2.12
		c. Deferred Tax Assets	65.15	65.15
		Sub-total Non current assets	4,316.36	4,322.80
	2	**Curent Assets**		
		a. Inventories	5.17	4.79
		b. Financial Assets		
		Current investments	0.05	7.84
		Trade Receivables	3.45	3.45
		Cash and Cash equivalants	3.99	11.91
			-	-
		Loans to Firms/LLPs in which company is a partner/member	1,077.07	1,054.09
		c. Current Tax Assets (Net)	142.63	142.61
		d. Other current assets	533.16	465.34
		Sub-total Current assets	1,765.52	1,690.02
		Total Assets	6,081.88	6,012.83
B		**EQUITY AND LIABILITIES**		
	1	**EQUITY**		
		a. Equity	532.87	532.87
		b. Other Equity	(681.67)	(633.58)
		Sub-total - Equity	(148.80)	(100.71)
		LIABILITIES		
	2	**Non current liabilities**		
		Financial Liabilities		
		a. Borrowings	522.07	522.09
		b. Other Financial Liabilities	1,876.26	1,830.05
		Sub-total - Non current liabilities	2,398.33	2,352.14
	3	**Current Liabilities**		
		Financial Liabilities		
		a. Borrowings	214.35	143.00
		b. Trade payables	3,595.55	3,596.19
		c. Other Financial Liabilities	9.65	11.69
		Other Current Laibilities	4.95	3.62
		Provisions	7.85	6.90
		Sub-total - Current liabilities	3,832.35	3,761.40
		Total Equity and Liabilities	6,081.88	6,012.83

Place : Mumbai
Date : 12.11.2026

For and on behalf of the Board

PURUSOTTAMDAS PATODIA
Chairman
DIN 00032088

PRIME URBAN DEVELOPMENT INDIA LIMITED
CIN L47990TZ1936PLC000001
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Email: companysecretary@ptlonline.com; Website: www.ptlonline.com

STANDALONE STATEMENT OF CASH FLOW

Rs. in Lakhs

Particulars	Half Year ended 30.09.2026 Un-audited	Year Ended 31.03.2026 Audited
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before tax and after exceptional items	**(48.08)**	**(13.84)**
Adjustments for:		
Depreciation and amortisation expense	**6.44**	14.32
Interest income	**(64.29)**	(125.16)
Dividend receipts	**(0.25)**	(0.93)
Finance cost	**9.50**	12.28
Operating profit/(loss) before working capital changes	**(96.68)**	**(113.33)**
Changes in Working Capital:		
Increase / (Decrease) in trade payables	**(0.64)**	(1.90)
Increase / (Decrease) in other financial liabilities	**(2.03)**	(12.33)
Increase / (Decrease) in other current liabilities	**2.27**	(0.39)
(Increase) / Decrease in Trade Receivables	**-**	(3.45)
(Increase) / Decrease in inventories	**(0.38)**	(4.79)
(Increase) / Decrease in short term loans and advances	**(22.98)**	(29.65)
(Increase) / Decrease in other financial assets	**-**	-
(Increase) / Decrease in other current assets	**(67.82)**	(103.73)
Cash Generated from Operations	**(188.26)**	**(269.58)**
Taxes paid (net of refunds)	**(0.02)**	5.75
Net cash generated from operations before exceptional items	**(188.28)**	**(263.83)**
Net cash generated from operating activities	**(188.28)**	**(263.83)**
B. Cash flow from Investing Activities:		
Purchase of property, plant and equipments /intangible assets	**-**	(7.05)
Dividend received	**0.25**	0.93
Interest received	**64.28**	125.15
(Increase)/Decrease in current investments	**7.79**	(7.84)
Net cash from investing activities	**72.32**	**111.19**
C. Cash flow from Financing Activities		
Net Proceeds / (repayment) of Long term borrowings (net)	**46.20**	88.48
Net Proceeds / (repayment) of short term borrowings (net)	**71.35**	62.30
Finance Cost	**(9.50)**	(12.28)
Net cash used in Financing Activities	**108.05**	**138.50**
Net increase in cash and cash equivalents	**(7.91)**	**(14.13)**
Cash and Bank balances at the beginning of the year	**11.91**	26.05
Cash and Bank balances at the end of the year	**3.99**	**11.91**
Reconciliation of Cash and Bank balances with the Balance sheet		
Cash and Cash equivalants as per Balance Sheet	**3.99**	**11.91**
Less : Bank Balances not considered as Cash and Cash equivalents		
Unpaid dividend	-	-
Net Cash and Cash equivalants at the year end	**3.99**	**11.91**



For and on behalf of the Board

PURUSOTTAMDAS PATODIA
Chairman
DIN 00032088

Place : Mumbai
Date : 12.11.2026

INDEPENDENT AUDITORS REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To the Board of directors of

Prime Urban Development India Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Prime Urban Development India Limited** for the quarter ended September 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. The net worth of the Company continues to remain eroded for the quarter ended 30th September 2026. This situation indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, as per the information and explanations provided by the Company and the discussions held with the management, pursuant to the alteration of the main object clause of its Memorandum of Association to include Investment and Trading as one of its business activities, the Company has commenced trading in shares and securities and has earned Revenue from Operations of Rs. 28.06 Lakhs during the quarter ended 30th September 2026 (Rs. 116.26 Lakhs for the half year ended 30th September 2026), as against Nil revenue in the corresponding quarter of the previous year. The management is of the view that the said activity is expected to generate continuing operational revenue and cash flows, and accordingly the Financial Results have been prepared on a going concern basis.



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 applicable Indian Accounting Standards (IND AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the circular issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matters

1. A sum of Rs. 13.30 crores received from Prime Mall Developers (the firm), a partnership firm where the company is 50% partner, in the year 2007 is continued to be treated as Non - Current Liabilities. This money was received as part of an ad-hoc distribution of funds received by the firm under a construction agreement between the firm and a third party and now the third party has foregone the amount. There is a dispute among the partners of the firm and consequently the company has filed arbitration case against the firm and the partners before the Hon'ble Madras High Court. Since the matter is sub-judice the company will give the appropriate treatment of the said advance received in its books of accounts based on the legal outcome.

For L U Krishnan & Co.
Chartered Accountants
Firm's Registration No: 001527S



Viswanathan C P
Partner
Membership No.233331
UDIN: 26233331ACZEYQ2303

Place: Chennai
Date: 12.11.2026

PRIME URBAN DEVELOPMENT INDIA LIMITED

CIN L47990TZ1936PLC000001

Registered Office : Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 602 ,Tamil Nadu, India

Email: companysecretary@ptlonline.com; Website: www.ptlonline.com

Statement of Un-Audited Consolidated Financial Results for the Half Year and Quarter ended 30th September, 2026

Rs. in Lakhs except per share data

Sr. No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	**Income from Operations**						
	a Revenue from Operations	28.06	88.20	-	116.26	-	-
	b Other Income	13.84	12.21	63.56	26.05	78.19	107.53
	Total income	41.90	100.41	63.56	142.31	78.19	107.53
2	**Expenses**						
	a Purchase of Stock in Trade (Project development cost)	11.44	101.78	-	113.22	-	4.97
	b Changes in inventories of stock in trade	16.65	(17.03)	-	(0.38)	(0.00)	(4.79)
	c Employee Benefit expenses	9.79	9.80	12.20	19.58	24.35	42.60
	d Finance cost	4.92	4.58	3.35	9.50	6.12	12.28
	e Depreciation and Amortisation expense	3.22	3.22	3.90	6.44	7.81	14.34
	f Other Expenses	28.96	14.17	11.36	43.13	25.91	54.20
	Total expenses	74.98	116.52	30.81	191.49	64.19	123.60
3	**Profit / (Loss) before tax and exceptional/extraordinary items (1-2)**	(33.08)	(16.11)	32.75	(49.18)	14.00	(16.07)
4	Exceptional Items	-	-	-	-		-
5	**Profit / (Loss) before extraordinary and tax (3 + 4)**	(33.08)	(16.11)	32.75	(49.18)	14.00	(16.07)
6	Extraordinary items	-	-	-	-		-
7	**Profit / (Loss) before tax (5 + 6)**	(33.08)	(16.11)	32.75	(49.18)	14.00	(16.07)
8	**a) Tax expenses**	-	-	-	-		(21.33)
	b) Deferred Tax Liability	-	-	-	-		(8.69)
	c) MAT Credit entitlement availed	-	-	-	-		-
9	**Net Profit / (Loss) after tax (7 + 8)**	(33.08)	(16.11)	32.75	(49.18)	14.00	(46.09)
10	**Other Comprehensive income, net of income tax**						
	Impact on remeasurement of Employees Benefit and Currency exchange rate	-	-	-	-		-
11	**Total Comprehensive income (9+10)**	(33.08)	(16.11)	32.75	(49.18)	14.00	(46.09)
12	**Paid up Equity Share Capital (Face value Rs.2 per share)**	532.87	532.87	532.87	532.87	532.87	532.87
13	**year)**						(885.98)
14	Earning Per Share (not annualised)						
	Basic and Diluted	(0.12)	(0.06)	0.12	(0.18)	0.05	(0.17)

Place : Mumbai
Date : 12.11.2026

For and on behalf of the Board

Purusottamdas Patodia
Chairman
DIN 00032088

PRIME URBAN DEVELOPMENT INDIA LIMITED

CIN L47990TZ1936PLC000001

Registered Office : Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 602 ,Tamil Nadu, India

Email: companysecretary@ptlonline.com; Website: www.ptlonline.com

Rs. Lakhs

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

			As at 30.09.2026 Un-audited	As at 31.03.2026 Audited
A		**ASSETS**		
	1	**Non-current assets**		
		a. Property, Plant and Equipment	31.50	37.93
		Financial Assets		
		b. Non current investments		
		(i) Other Investments	5.00	5.00
		(ii) Other Financial Assets	2.12	2.12
		c. Deferred Tax Assets	68.48	68.48
		Sub-total Non current assets	107.10	113.53
	2	**Curent Assets**		
		Inventories	311.25	310.87
		Financial Assets		
		Current investments	0.05	7.84
		Trade receivables	33.13	34.93
		Cash and Cash equivalants	7.88	17.85
			-	-
		Loans to others	355.32	347.52
		Current Tax Assets (Net)	143.23	143.23
		Other current assets	511.00	460.72
		Sub-total Current assets	1,361.86	1,322.97
		Total Assets	1,468.96	1,436.50
B		**EQUITY AND LIABILITIES**		
	1	**EQUITY**		
		a. Equity	532.87	532.87
		b. Other Equity	(935.15)	(885.98)
		Sub-total - Equity	(402.28)	(353.11)
		LIABILITIES		
	2	**Non current liabilities**		
		Financial Liabilities		
		Other Financial Liabilities	-	-
		Sub-total - Non current liabilities	-	-
	3	**Current Liabilities**		
		Financial Liabilities		
		a. Current Borrowings	214.34	143.00
		b. Trade payables	0.83	0.64
		c. Other Financial Liabilities	1,490.83	1,476.21
		Other Current Laibilities	150.46	157.84
		Provisions	14.78	11.91
		Sub-total - Current liabilities	1,871.24	1,789.60
		Total Equity and Liabilities	1,468.96	1,436.50

Place : Mumbai
Date : 12.11.2026

PRIME URBAN DEVELOPMENT INDIA LTD. MUMBAI

For and on behalf of the Board

Purusottamdas Patodia
Chairman
DIN 00032088

PRIME URBAN DEVELOPMENT INDIA LIMITED

CIN L47990TZ1936PLC000001

Registered Office : Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 602 ,Tamil Nadu, India

Email: companysecretary@ptlonline.com; Website: www.ptlonline.com

CONSOLIDATED STATEMENT OF CASH FLOW

Rs. in Lakhs

Particulars	Half Year ended 30.09.2026 Un-audited	Year Ended 31.03.2026 Audited
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before tax and after exceptional items	(49.18)	(16.07)
Adjustments for:		
Depreciation and amortisation expenses	6.44	14.34
(Profit)/ Loss on sale of property, plant and equipment (net)	-	(0.06)
	-	-
Interest income	(24.24)	(47.33)
Dividend Income	(0.25)	(0.93)
Finance Cost	9.52	11.65
	-	-
Operating profit/(Loss) before working capital changes	(57.70)	(38.41)
Changes in Working Capital:		
Increase / (Decrease) in trade payables	0.19	(0.30)
Increase / (Decrease) in provisions	2.87	5.20
Increase / (Decrease) in other financial liabilities	14.62	17.75
Increase / (Decrease) in other current liabilities	(7.38)	(2.49)
(Increase) / Decrease in margin money and unpaid dividend	-	-
(Increase) / Decrease in trade receivables	1.80	6.21
(Increase) / Decrease in inventories	(0.38)	(4.79)
(Increase) / Decrease in short term loans and advances	(7.79)	(9.46)
(Increase) / Decrease in other financial assets	-	0.20
(Increase) / Decrease in other current assets	(50.29)	(75.77)
	-	-
Cash Generated from Operations	(104.07)	(101.87)
Taxes paid (net of refunds)	(0.01)	4.57
Net cash generated from operations before exceptional items	(104.08)	(97.30)
Exceptional items	-	-
Net cash generated from operating activities	(104.08)	(97.30)
B. Cash flow from Investing Activities:		
Purchase of property, plant and equopment/intangible assets	-	(7.05)
Sale of tangible/intangible assets	0.01	0.07
Interest received	24.24	47.33
Dividend received	0.25	0.93
(Increase)/Decrease in current investments	7.79	(7.84)
Net cash from investing activities	32.29	33.44
C. Cash flow from Financing Activities		
Finance Cost	(9.52)	(11.65)
Increase / (Decrease) in short term borrowings (net)	71.34	62.31
Increase / (Decrease) in Long term borrowings (net)	-	-
Net cash used in Financing Activities	61.82	50.66
Net increase in cash and Cash equivalants	(9.97)	(13.20)
Cash and Cash Equivalants at the beginning of the year	17.85	31.06
Cash and Cash equivalants at the end of the year	7.88	17.85
Reconciliation of Cash and Cash equivalents with the Balance sheet		
Cash and Cash equivalents as per Balance Sheet	7.88	17.85
Unpaid dividend	-	-
Net Cash and Cash equivalents at the year end	7.88	17.85

For and on behalf of the Board

PURUSOTTAMDAS PATODIA
Chairman
DIN 00032088

Place : Mumbai
Date : 12.11.2026

PRIME URBAN DEVELOPMENT INDIA LIMITED

CIN L47990TZ1936PLC000001

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NOTES TO THE FINANCIAL RESULTS:

1	The Un-Audited Standalone and Consolidated Financial Results have been prepared in accordance with the recognition and measurement Principles provided in Indian Accounting Standards (Ind AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
2	The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12th November, 2026. The Statutory Auditors have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and given their unmodified opinion.
3	The Company operates in two business segments. Realty Business and Trding & Investment Business: Revenue reported for the quarter and half year ended September 30, 2026, is solely from the Trading & Investment segment. In accordance with IndAs 108 ("Operating Segments"), segment disclosures are not applicable as revenue for all reported periods originate from a single operating segment.
4	The Scheme of amalgamation of two of its wholly owned subsidiary companies viz. ATL Textile Processors Limited and Newline Buildtech Private Limited with the company is under progress and awaiting the required regulatory and other approvals. The appointed date under the said scheme is April 1, 2022 or such other date as may be approved by the NCLT.
5	A sum of Rs. 13.30 crs received from Prime Mall Developers (the firm) in the year 2007 is continued to be treated as Non-Current Liabilities. This money was received as part of advance by the Firm under a construction agreement between the Firm and a third party and made an ad-hoc distribution of funds to the partners - 50% partner being the Company. The Company has a dispute with the firm including disputes among the partners of the firm. The matter is pending before the Sole Arbitrator appointed by the Hon'ble Madras High Court. The Company will give the appropriate treatment of the said ad-hoc money received from the firm in its books of accounts based on the legal outcome in the aforesaid matter.
6	The figures for the corresponding previous period/year's have been regrouped/reclassified wherever necessary, to make them comparable.
7	The above Un- Audited Financial Results are available on the Company's website www.ptlonline.com and on the website of BSE Ltd -www.bseindia.com.

For and on behalf of the Board

Purusottamdas Patodia
Chairman
DIN 00032088

Place : Mumbai
Date : 12.11.2026

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

PRIME URBAN DEVELOPMENT INDIA LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Prime Urban Development India Ltd** ("the Parent Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit and total comprehensive profit of its associates for the quarter ended September 30, 2026 and its share of the net profit and total comprehensive profit of its associates for the period ended September 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities:

ATL Textile Processors Limited	Wholly owned Subsidiary
New Line Buildtech Private Limited	Wholly owned Subsidiary
Srivarsha Realtors Private Limited	Subsidiary
Prime Developers (Partnership Firm)	Associates
Prime Newline AOP (Association of Persons)	Associates
Prime Mall Developers (Partnership Firm)	Associates
Prime Urban Developers (Partnership Firm)	Associates
Prathan City Developers (LLP)	Associates

5. The net worth of the Company continues to remain eroded for the quarter ended 30th September 2026. This situation indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, as per the information and explanations provided by the Company and the discussions held with the management, pursuant to the alteration of the main object clause of its Memorandum of Association to include Investment and Trading as one of its business activities, the Company has commenced trading in shares and securities and has earned Revenue from Operations of Rs. 28.06 Lakhs during the quarter ended 30th September 2026 (Rs. 116.26 Lakhs for the half year ended 30th September 2026), as against Nil revenue in the corresponding quarter of the previous year. The management is of the view that the said activity is expected to generate continuing operational revenue and cash flows, and accordingly the Financial Results have been prepared on a going concern basis.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 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.

Emphasis of Matters

7. A sum of Rs.13.30 crores received from Prime Mall Developers (the firm), a partnership firm where the company is 50% partner, in the year 2007 is continued to be treated as Non-Current Liabilities. This money was received as part of an ad-hoc distribution of funds received by the firm under a construction agreement between the firm and a third party and now the third party has foregone the amount. There is a dispute among the partners of the firm and consequently the company has filed arbitration case against the firm and the partners before the Hon'ble Madras High Court. Since the matter is sub-judice the company will give the appropriate treatment of the said advance received in its books of accounts based on the legal outcome.



8. We draw attention to the fact that the consolidated unaudited financial results include the Group's share of net loss after tax of Rs. 23.45 lakhs and Rs. 46.34 lakhs, and total comprehensive loss of Rs. 23.45 lakhs and Rs. 46.34 lakhs, for the quarter ended September 30, 2026 and for the half year ended September 30, 2026 respectively, in respect of five associates, based on their interim financial information which has not been reviewed by their auditors or by us. The Group's share of loss in these associates is material to the Group's consolidated results for the said periods.

   Our conclusion is not modified in respect of this matter.

Other Matter

9. The consolidated unaudited financial results include the interim financial information of three subsidiaries, which has not been reviewed by their auditors, and which reflects total assets of Rs.4.57 lakhs as at September 30, 2026, total revenues of Nil lakhs and Nil, total net loss after tax of Rs. 0.41 lakhs and Rs. 1.20 lakhs, and total comprehensive loss of Rs. 0.41 lakhs and Rs. 1.20 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and net cash outflow of Rs. 0.02 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the consolidated unaudited financial results.

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

10. The consolidated unaudited financial results also include the Group's share of net loss after tax of Rs. 23.45 lakhs and Rs.46.34 lakhs, and total comprehensive loss of Rs. 23.45 lakhs and Rs. 46.34 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, as considered in the consolidated unaudited financial results, in respect of five associates, based on their interim financial information which has not been reviewed by their auditors which is material and based solely on such unreviewed interim financial information furnished to us by the Management.

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

For L U Krishnan & Co.
Chartered Accountants
Firm's Registration No: 001527S

L.U.KRISHNAN & CO. 3-1, West Club Road Shenoy Nagar, Chennai-600 030 Chartered Accountants

Viswanathan C P
Partner
Membership No.233331
UDIN: 26233331PULCXM2569

Place: Chennai
Date: 12.11.2026