

Date: 20.05.2026

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

SCRIP CODE: 540404

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, We hereby declare that M/s O.P. Bhandari & Co., Chartered Accountant, Ahmedabad (FRN: 112633W) Statutory Auditor of the Company have issued their Audit Report containing an unmodified opinion on audited financial results (Standalone & Consolidated) of the Company for the Quarter and year ended on March 31, 2026.

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

Thanking you,
Yours faithfully,

For Prime Fresh Limited



Jasmin Doshi
Company Secretary & Compliance Officer



O. P. Bhandari & Co.

Chartered Accountants

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

INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL RESULTS OF PRIME FRESH LIMITED
PURSUANT TO THE REGULATION 33 AND 52 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015

To

The Board of Directors
PRIME FRESH LIMITED
AHMEDABAD.

Opinion and Conclusion

We have audited the accompanying the Standalone Financial Results (the 'Statement') of M/s. PRIME FRESH LIMITED (the 'Company') for the quarter and year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

(a) Opinion on Standalone Financial Results:

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the quarter and year ended March 31, 2026:

- I. is presented in accordance with the requirements of the listing Regulations in this regard; and
- II. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2026.



Basis for Opinion

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

EMPHASIS OF MATTER:

- i. We draw attention to Note No. 1 to Standalone financial results for the quarter and year ended 31st March, 2026 relating to migration of company from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025.
- ii. We draw attention to Note No. 5 to Standalone financial results for the quarter and year ended 31st March, 2026 relating to preparation and presentation of standalone financial results for the quarter and year ended 31st March, 2026 in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and accordingly corresponding preparation and presentation of the standalone financial results for quarters ended 31st March, 2025 and year ended March 31, 2025.

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

Management's and Board of Directors' Responsibilities for the Standalone Financial Statement/Results

This Standalone Financial Statement/Results which includes standalone financial results is the responsibility of the Company's Board of Directors and has been approved by the Company's Board Of Directors for the issuance. The Standalone Financial Results for the year and quarter ended March 31, 2026 have been compiled from the related standalone audited financial statements. This responsibility includes the preparation and presentation of Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other



comprehensive income and other financial information in accordance with applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulations 52 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:

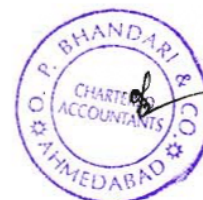
- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of requirement specified under Regulations 33 and Regulations 52 of the Listing Regulations.
- 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 standalone 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 standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding Standalone Financial Results of the company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that individually or in aggregate, make it probable that economic decisions of a reasonably knowledgeable user of Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our



work; and (ii) to evaluate the effect of any identified misstatements in Standalone Financial Results.

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 statement includes the results of the quarter ended 31st March, 2026 being the balancing figure between the Audited figures in respect of the full financial year ended on 31st March, 2026 and published unaudited year to date figures up to the date of the third quarter of current financial year which were subject to limited review by us as required under listing regulations.

FOR, M/S. O.P. BHANDARI & CO.

CHARTERED ACCOUNTANTS,

FIRM REG. NO.: 112633W


(O. P. BHANDARI)



PARTNER

M. NO.: 34409

DATE: MAY 20, 2026

PLACE: AHMEDABAD

UDIN: 26034409FCOTLG9657

PRIME FRESH LIMITED

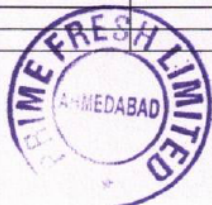
Regd. Office: 102, SANSKAR-2, NEAR KETAV PETROL PUMP, POLYTECHNIC ROAD, AMBAWADI, AHMEDABAD-GUJARAT-380015 IN
CIN : L51109GJ2007PLC050404 website : www.primefreshlimited.com email : info@primefreshlimited.com Tel : Ph. No.: +91-79-40320244

[Rs. In Lakhs Except
EPS]

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

Sr. No.	Particulars	Quarter Ended			For the Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Un-audited	Audited	Audited	Audited
I	Income					
[a]	Revenue From Operations	6,732.20	7,022.11	5,052.09	24,269.57	19,579.57
[b]	Other Income	18.49	10.50	20.44	60.72	104.05
II	Total Income(a+ b)	6,750.69	7,032.61	5,072.53	24,330.29	19,683.62
III	Expenses:					
[a]	Cost of Materials Consumed	-	-	-	-	-
[b]	Purchase of Stock in Trade	4,890.62	5,383.18	3,964.67	18,508.87	15,154.87
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	357.29	177.84	(152.21)	247.45	(262.08)
[d]	Trading & Other Direct Expenses	582.27	247.62	244.33	1,302.48	1,045.09
[e]	Employees Benefits Expenses	375.52	636.95	516.05	2,175.35	1,963.63
[f]	Finance Costs	20.81	11.44	14.57	53.25	30.82
[g]	Depreciation and Amortisation Expenses	8.40	15.18	4.90	32.74	19.60
[h]	Other Expenses	111.57	53.72	180.76	384.69	496.48
IV	Total Expenses	6,346.48	6,525.93	4,773.07	22,704.83	18,448.41
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	404.21	506.68	299.46	1,625.46	1,235.21
VI	Exceptional Items	-	-	-	-	-
VII	Profit Before Extraordinary Items and Tax (V-VI)	404.21	506.68	299.46	1,625.46	1,235.21
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	404.21	506.68	299.46	1,625.46	1,235.21
X	Tax Expenses:					
(a)	Current Tax	(143.45)	(131.21)	(111.17)	(455.00)	(350.00)
(b)	Deferred Tax	0.23	0.12	0.10	0.57	0.41
(c)	MAT Credit Entitlement	-	-	-	-	-
(d)	Income tax of earlier years	-	17.24	-	17.24	-
	Total Tax Expenses	(143.22)	(113.85)	(111.07)	(437.19)	(349.59)
XI	Profit(loss) for the Period from Continuing operations(IX-X)	260.99	392.83	188.39	1,188.27	885.62
XII	Profit(loss) for the Period from Discontinuing operations	-	-	-	-	-
XIII	Tax expenses of Discontinuing operations	-	-	-	-	-
XIV	Profit(loss) for the Period from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Net Profit(loss) for the Period (XI-XIV)	260.99	392.83	188.39	1,188.27	885.62
XVI	Other Comprehensive Income	-	-	-	-	-
[a]	Items that will not be reclassified to Profit or Loss (Net of Tax)	1.78	-	-	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)	262.77	392.83	188.39	1,190.05	885.62
XVIII	Paid-up equity share capital (face value of Rs.10)	1,387.99	1,365.86	1,364.58	1,387.99	1,364.58
XIX	Reserves / Other Equity	7,209.15	5,603.60	5,603.60	7,209.15	5,603.60
XX	Earning per equity Shares(before extra-ordinary Items)					
[a]	Basic	1.90	2.87	1.38	8.69	6.49
[b]	Diluted	1.91	2.78	1.38	8.44	6.49
XXI	Earning per equity Shares(after extra-ordinary Items)					
[a]	Basic	1.91	2.87	1.38	8.44	6.49
[b]	Diluted	1.91	2.78	1.38	8.44	6.49

Date: 20th May 2026
Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

Jinendra Ghelani
JINENDRA C. GHELANI

Managing Director & CFO
(DIN:01872929)

PRIME FRESH LIMITED

Regd. Office: 102, SANSKAR-2, NEAR KETAV PETROL PUMP, POLYTECHNIC ROAD, AMBAWADI,
AHMEDABAD-GUJARAT-380015 IN

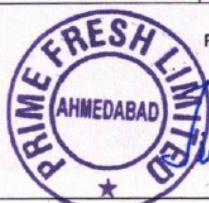
CIN : L51109GJ2007PLC050404 website : www.primefreshlimited.com email :
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STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
A	ASSETS		
1	Non- Current Assets		
	a) Property, Plant and Equipment	288.51	105.09
	b) Capital Work-in-progress	29.83	-
	c) Investment Property	28.43	28.43
	d) Goodwill	-	-
	e) Other Intangible Assets	1.74	3.18
	f) Intangible Assets Under Development	4.50	4.50
	g) Biological Assets Other Than Bearer Plants	-	-
	h) Financial Assets	-	-
	i) Investments	455.37	71.11
	ii) Trade Receivables	-	-
	iii) Loans	-	-
	iii) Others	43.36	46.47
	i) Deferred Tax Assets (Net)	2.25	2.41
	j) Other Non- Current Assets	-	-
	TOTAL NON-CURRENT ASSETS	853.99	261.19
2	Current Assets		
	a) Inventories	638.58	886.02
	b) Financial Assets	-	-
	i) Investments	-	-
	ii) Trade Receivables	7,628.59	5,335.02
	iii) Cash and Cash Equivalents	657.84	436.35
	iv) Bank balance other than (iii) above	-	-
	v) Loans	179.21	281.88
	vi) Other Receivables	-	-
	c) Current Tax Assets (Net)	-	-
	d) Other Current Assets	712.95	860.03
	TOTAL CURRENT ASSETS	9,817.17	7,799.30
	TOTAL ASSETS	10,671.16	8,060.49
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	1,387.99	1,364.58
	b) Others Equity	7,209.15	5,603.60
	c) Money Received Against Share Warrants	297.62	-
	TOTAL EQUITY	8,894.76	6,968.18
2	Liabilities		
	Non Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	-	-
	ii) Lease Liabilities	48.56	-
	iii) Trade Payables	-	-
	iv) Other Financial Liabilities	-	-
	b) Provisions	7.88	7.77
	c) Deferred Tax Liabilities (Net)	-	-
	d) Other Non- Current Liabilities	-	-
	TOTAL NON-CURRENT LIABILITIES	56.44	7.77
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	659.92	434.68
	ii) Lease Liabilities	14.92	-
	iii) Trade Payables	526.57	257.94
	iv) Other Financial Liabilities	142.38	168.44
	b) Other Current Liabilities	7.05	15.15
	c) Provisions	9.90	2.48
	d) Current Tax Liabilities (Net)	359.22	205.85
	TOTAL CURRENT LIABILITIES	1,719.96	1,084.54
	TOTAL EQUITY AND LIABILITIES	10,671.16	8,060.49

Date: 20th May 2026
Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

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

PRIME FRESH LIMITED

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STANDALONE AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

[Rs. in Lakhs]

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26		FOR THE YEAR ENDED 31-Mar-25	
		AMOUNT	AUDITED AMOUNT	AMOUNT	AUDITED AMOUNT
I.	PROFIT BEFORE TAX		1,625.46		1,235.21
	ADJUSTMENTS FOR:				
	Depreciation and Amortization Expense	32.74		19.60	
	Loss/(Profit) on Disposal of PPE	-		0.04	
	Loss/(Profit) on Disposal of Investment	-		(29.45)	
	Provision for Expected Credit Loss	28.08		-	
	Re-measurement (Loss)/ Gain on Defined Benefit Plans	2.52		-	
	Rent Expenses on ROU	(17.02)		-	
	Interest on Lease Liabilities ROU	6.08		-	
	Employee ESOP	62.63		-	
	Finance Cost	47.17		30.82	
	Interest Income	(43.32)		(66.03)	
	Rent Income	-		-	
	Profit on Sale of PPE	-		-	
			118.88		(45.02)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		1,744.34		1,190.19
	ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL:				
	Inventories	247.45		(262.08)	
	Trade Receivables	(2,321.65)		(934.70)	
	Non-Current Loans & Advances	1.36		34.56	
	Other Non Current Assets				
	Other Current Assets, Current Loans & Advances	102.68		(88.80)	
	Other Current Assets	147.09		(554.04)	
	Trade Payables	268.60		(240.34)	
	Other Non Current Liabilities				
	Non-Current Provisions	0.11		7.77	
	Other Current Liabilities	(34.15)		17.50	
	Current Provisions	7.42		0.54	
			(1,581.09)		(2,019.59)
	CASH GENERATED FROM OPERATIONS		163.25		(829.40)
	Income Tax Paid		(284.40)		(179.72)
	NET CASH FROM OPERATING ACTIVITIES		(121.15)		(1,009.12)
II.	CASHFLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipment & Intangible Assets	(169.46)		(45.76)	
	Sale of Property, Plant and Equipment	1.10		0.30	
	Sale of Non-Current/Current Investments	-		659.45	
	Investment in Subsidiaries & Associates	(384.27)		-	
	Rent Received	-		-	
	Interest Received	43.32		66.03	
	NET CASH FROM/(USED) IN INVESTING ACTIVITIES		(509.31)		680.02
III.	CASHFLOW FROM FINANCING ACTIVITIES				
	Share Issue Expenses				
	Proceeds from Issue of Share Capital (Including Securities Premium)	383.91		-	
	Proceeds from Issue of Share Warrants	297.62		-	
	Share Issue Expenses	(7.64)		-	
	Dividend Paid			(68.23)	
	Proceeds/(Repayment) Of Non-Current Borrowings [Net]	-		-	
	Proceeds/(Repayment) Of Current Borrowings [Net]	225.23		430.32	
	Finance Cost	(47.17)		(30.82)	
	NET CASH FROM/(USED) FINANCING ACTIVITIES		851.95		331.27
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS [(+II+III)]		221.49		2.17
	CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR		436.35		434.18
	CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR		657.84		436.35

Notes:

- 1 The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statements of Cash Flow".
- 2 Direct Taxes Paid are treated as arising from Operating Activities without their bifurcation into Investing and Financing Activities.
- 3 Figures of the previous reported period have been regrouped wherever necessary to make them comparable with the figures of the current period.

Date: 20th May 2026
Place: Ahmedabad

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED



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

Notes to Standalone Financial Results for the Quarter and Year Ended March 31, 2026:

1. The company had received in principal approval from BSE Limited for migration of the company from SME Board of BSE Limited to Main Board of BSE Limited on 08.04.2025. Accordingly, the company has migrated from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025.
2. The company had received in-principal approval from Stock Exchange for “Prime Fresh Limited-Employee Stock Option Plan-2024” on 19.03.2025. The Nomination and Remuneration committees of the company has granted 77,300 stock options to the eligible employees under “Prime Fresh Limited-Employee Stock Option Plan-2024” on 06.05.2025.
3. The company has issued 9,60,000 warrants convertible into equal number of shares on a preferential basis to the promoters through Postal Ballot process on 15.05.2025. The company got approval from the stock exchange on 27th May, 2025. On 11th June, 2025 the Finance Committee of the Company Allotted 9,60,000 warrants to the eligible investors from whom 25.00% of the share warrant money has been received. Of the total share warrant of 9,60,000, warrant holders of 2,34,094 have fully paid the amounts against the share warrant and exercised the option of conversion of share warrants in the share capital. Accordingly, the company has allotted 2,34,094 shares as fully up shares during the financial year. The amount received from remaining warrant holders has been carried money received against share warrants as part of Equity in the audited standalone financial statements.
4. The Company identifies operating segments on the basis of dominant source, nature of risks and returns and the internal organization. The operating segments are the segments for which separate financial information is available and for which operating profit/(loss) amounts are evaluated regularly by the Managing Director/Chief Executive Officer who is Company’s chief operating maker in deciding how to allocate resources and in assessing performance. The operating segments reported are the segments of the company for which separate financial information is maintained and is available.

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

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

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

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

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

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

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

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

5. As the company received in principal approval from BSE Limited for migration of the company from SME Board of BSE Limited to Main Board of BSE Limited on 08.04.2025 and accordingly, the company migrated from SME Board of BSE Limited to Main Board of

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

6. The standalone financial results for the quarter and year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015. The company has migrated from SME platform to Main Board with effect from 06.06.2025 and accordingly corresponding standalone financial results for the quarter ended December 31, 2025 & March 31, 2025 and year ended March 31, 2025 have been prepared and presented in accordance with the Indian Accounting Standards ("Ind AS").
7. The standalone financial results of the company have been prepared in accordance with Indian Accounting Standards(IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
8. The standalone financial results of the company for the quarter and year period ended on March 31, 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 20th May, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
9. The figures for the quarter ended March 31, 2026 are balancing figures between audited figures in respect of year ended March 31, 2026 and un-audited figures for the nine months period ended December 31, 2025.

10. The figures of comparative periods have been regrouped, reclassified and rearranged where ever necessary to make them comparable.
11. The above results of the Company are available on the Company's website www.primefreshlimited.com and also on www.bseindia.com.

For,
Prime Fresh Limited

Jinen Ghelani
Managing Director & CFO
DIN:01872929



Date: 20.05.2026
Place: Ahmedabad



O. P. Bhandari & Co.

Chartered Accountants

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

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF PRIME FRESH LIMITED PURSUANT TO THE REGULATION 33 AND 52 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To

The Board of Directors

PRIME FRESH LIMITED

AHMEDABAD.

Opinion and Conclusion

We have audited the accompanying the Consolidated Financial Results (the 'Statement') of M/s. 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 and year ended March 31, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

(a) Opinion on Consolidated Financial Results:

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors on separate financial statements/information of subsidiaries as referred



to in other matter para below, the Consolidated Financial Results for the quarter and year ended March 31, 2026:

- I. Includes results of the entities referred to in "Other Matters" paragraph herein below;
- II. is presented in accordance with the requirements of the listing Regulations in this regard; and
- III. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group and its Associates 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/results under the provisions of the Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained and other auditors in terms of their report referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER:

- i. We draw attention to Note No. 1 to Consolidated financial results for the quarter and year ended 31st March, 2026 relating to migration of the



Holding company from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025.

- ii. We draw attention to Note No. 5 to Consolidated financial results for the quarter and year ended 31st March, 2026 relating to preparation and presentation of Consolidated financial results for the quarter and year ended 31st March, 2026 in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and accordingly corresponding preparation and presentation of the Consolidated financial results for quarters ended 31st March, 2025 and year ended March 31, 2025.

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

Management's and Board of Directors' Responsibilities for the Consolidated Financial Statement/Results

This Consolidated Financial Statement/Results which includes Consolidated financial results is the responsibility of the Holding Company's Board of Directors and has been approved by the Holding Company's Board Of Directors for the issuance. The Consolidated Financial Results for the year and quarter ended March 31, 2026 have been compiled from the related Consolidated audited financial statements. This responsibility includes the preparation and presentation of Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulations 52 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 Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the respective Board of Directors of the companies included in the Group and Associates are responsible for assessing the Group'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 respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group and its Associates are also responsible for overseeing the Group's and its Associates financial reporting process.

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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the respective Board of Directors of the companies included in the Group and its Associates.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors of the Holding Company in terms of requirement specified under Regulations 33 and Regulations 52 of the Listing Regulations.
- Conclude on the appropriateness of the Holding Company's 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 Group's and its Associates 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 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 Group and its Associates 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 Consolidated Financial Results of the Group to express an opinion on the Annual 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 independent auditors. For the other entities included in the consolidated financial results, which have been audited by the 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.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that individually or in aggregate, make it probable that economic decisions of a reasonably knowledgeable user of Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company 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 of the Holding Company 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

- a. The Consolidated Financial Results include the audited Financial Results of the following subsidiaries:
 - i. Florens Farming Private Limited-Audited by us
 - ii. Prime Fresh Retail (I) Private Limited-Audited by other auditors
 - iii. Prime Fresh CDP Private Limited- Audited by other auditors

whose financial results reflect Groups' share of total assets of Rs. 2,285.31 lakhs as at March 31, 2026, the total revenue from operations of Rs. lakhs 2,705.79 and Rs. 6,351.32 lakhs, net profit after tax of Rs. 51.58 lakhs and Rs. 179.79 lakhs and total comprehensive income of Rs. 51.58 lakhs and Rs. 179.79 lakhs for the quarter and year ended March 31, 2026 respectively.

The financial information in respective of entities included in the group which have been audited by other auditors whose reports have been furnished to us by the Management of the Holding Company and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is solely based on the respective reports of other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our report on the Consolidated statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

- b. The Consolidated Financial Results include the Group's proportionate share of net profits after tax and total comprehensive income of the following Associate:
 - i. Florens Fresh Supply Solutions Private Limited
net profits after tax of Rs. 11.46 lakhs & Rs. 29.15 lakhs and total comprehensive income of Rs. 11.46 lakhs & Rs. 29.15 lakhs for the quarter and year ended March 31,2026 respectively.
- c. The statement includes the results of the quarter ended 31st March, 2026 being the balancing figure between the Audited figures in respect of the full financial



year ended on 31st March, 2026 and published unaudited year to date figures up to the date of the third quarter of current financial year which were subject to limited review by us as required under listing regulations.

FOR, M/S. O.P. BHANDARI & CO.

CHARTERED ACCOUNTANTS,

FIRM REG. NO.: 112633W


(O. P. BHANDARI)



PARTNER

M. NO.: 34409

DATE: MAY 20, 2026

PLACE: AHMEDABAD

UDIN: 26034409TCVGBL8596

PRIME FRESH LIMITED

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

CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

[Rs. In Lakhs]

SR. NO.	PARTICULARS	FOR THE YEAR ENDED		FOR THE YEAR ENDED	
		31-Mar-26	31-Mar-25	31-Mar-25	31-Mar-25
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
I.	PROFIT BEFORE TAX		1,897.46		1,281.27
	ADJUSTMENTS FOR:				
	Depreciation and Amortization Expense	32.81		19.67	
	Loss/(Profit) on Disposal of PPE	-		0.04	
	Loss/(Profit) on Disposal of Investment	-		(29.44)	
	Share of Profit From Associates	(29.15)		(7.95)	
	Provision for Expected Credit Loss	28.08		-	
	Re-measurement (Loss)/ Gain on Defined Benefit Plans	2.52		-	
	Rent Expenses on ROU	(17.03)		-	
	Interest on Lease Liabilities ROU	6.08		-	
	Employee ESOP	62.63		-	
	Finance Cost	65.96		31.24	
	Interest Income	(26.69)		(55.10)	
	Rent Income	-		-	
	Profit on Sale of PPE	-		-	
			125.21		(41.54)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		2,022.67		1,239.73
	ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL:				
	Inventories	10.72		(262.08)	
	Trade Receivables	(3,429.11)		(1,089.93)	
	Non-Current Loans & Advances	-		-	
	Other Non Current Assets	(9.14)		35.00	
	Other Current Assets, Current Loans & Advances	(41.01)		(22.32)	
	Other Current Assets	193.63		(589.39)	
	Trade Payables	376.22		(230.74)	
	Other Non Current Liabilities	-		-	
	Non-Current Provisions	1.90		7.77	
	Other Current Liabilities	(33.65)		17.76	
	Current Provisions	7.49		0.54	
			(2,922.95)		(2,133.39)
	CASH GENERATED FROM OPERATIONS		(900.28)		(893.66)
	Income Tax Paid		(290.83)		(184.44)
	NET CASH FROM OPERATING ACTIVITIES		(1,191.11)		(1,078.10)
II.	CASHFLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipment & Intangible Assets	(169.91)		(45.76)	
	Sale of Property, Plant and Equipment	1.10		0.30	
	Sale of Non-Current/Current Investments	-		704.44	
	Investment in Subsidiaries & Associates	-		-	
	Rent Received	-		-	
	Interest Received	26.69		55.10	
	NET CASH FROM/(USED) IN INVESTING ACTIVITIES		(142.12)		714.08
III.	CASHFLOW FROM FINANCING ACTIVITIES				
	Share Issue Expenses				
	Proceeds from Issue of Share Capital [including Securities Premium]	383.91		-	
	Proceeds from Issue of Share Warrants	297.62		-	
	Share Issue Expenses	(12.18)		-	
	Dividend Paid	-		(68.23)	
	Proceeds from Share Capital & Minority Interest	659.20		20.01	
	Proceeds/(Repayment) Of Non-Current Borrowings [Net]	-		-	
	Proceeds/(Repayment) Of Current Borrowings [Net]	451.78		430.30	
	Finance Cost	(65.96)		(31.24)	
	NET CASH FROM/(USED) FINANCING ACTIVITIES		1,714.37		350.84
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS [(II)+(III)]		381.14		(13.18)
	CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR		477.47		490.65
	CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR		858.61		477.47

Notes:

- 1 The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statements of Cash Flow".
- 2 Direct Taxes Paid are treated as arising from Operating Activities without their bifurcation into Investing and Financing Activities.
- 3 Figures of the previous reported period have been regrouped wherever necessary to make them comparable with the figures of the current period.

Date: 20th May 2026
Place: Ahmedabad

FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

Jinesh C. Ghelani
JINESH C. GHELANI
Managing Director & CFO
(DIN:01872929)



PRIME FRESH LIMITED

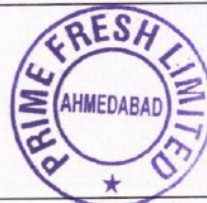
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AHMEDABAD-GUJRAT-380015 IN
CIN : L51109GJ2007PLC050404 website : www.primefreshlimited.com email :
info@primefreshlimited.com Tel : Ph. No.: +91-79-40320244

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
A ASSETS			
1	Non- Current Assets		
	a) Property, Plant and Equipment	289.35	105.56
	b) Capital Work-in-progress	29.83	-
	c) Investment Property	28.43	28.43
	d) Goodwill	-	-
	e) Other Intangible Assets	1.74	3.18
	f) Intangible Assets Under Development	4.50	4.50
	g) Biological Assets Other Than Bared Plants	-	-
	h) Financial Assets	-	-
	i) Investments	65.62	36.47
	ii) Trade Receivables	-	-
	iii) Loans	-	-
	iii) Others	55.08	47.69
	i) Deferred Tax Assets (Net)	2.26	2.42
	j) Other Non- Current Assets	-	-
	TOTAL NON-CURRENT ASSETS	476.81	228.25
2	Current Assets		
	a) Inventories	875.31	886.02
	b) Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	8,891.29	5,490.26
	iii) Cash and Cash Equivalents	858.61	477.47
	iv) Bank balance other than (iii) above	-	-
	v) Loans	178.33	137.32
	vi) Other Receivables	-	-
	c) Current Tax Assets (Net)	-	-
	d) Other Current Assets	713.46	907.10
	TOTAL CURRENT ASSETS	11,517.00	7,898.17
	TOTAL ASSETS	11,993.81	8,126.42
B EQUITY AND LIABILITIES			
1	Equity		
	a) Equity Share Capital	1,387.99	1,364.58
	b) Others Equity	7,422.54	5,686.76
	c) Money Received Against Share Warrants	297.62	-
	d) Non-Controlling Interest	800.34	65.18
	TOTAL EQUITY	9,908.49	7,116.52
2	Liabilities		
	Non Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings		
	ii) Lease Liabilities	48.56	-
	iii) Trade Payables	-	-
	iv) Other Financial Liabilities	-	-
	b) Provisions	7.88	7.77
	c) Deferred Tax Liabilities (Net)	-	-
	d) Other Non- Current Liabilities	-	-
	TOTAL NON-CURRENT LIABILITIES	56.44	7.77
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	886.45	434.68
	ii) Lease Liabilities	14.92	-
	iii) Trade Payables	544.36	168.13
	iv) Other Financial Liabilities	143.27	168.81
	b) Other Current Liabilities	7.05	15.15
	c) Provisions	10.20	2.72
	d) Current Tax Liabilities (Net)	422.63	212.64
	TOTAL CURRENT LIABILITIES	2,028.88	1,002.13
	TOTAL EQUITY AND LIABILITIES	11,993.81	8,126.42

Date: 20th May 2026
Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

Jinesh Ghelani

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

PRIME FRESH LIMITED

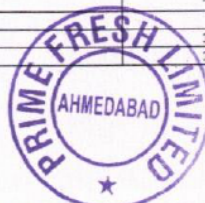
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 CIN : L51109GJ2007PLC050404 website : www.primefreshlimited.com email : info@primefreshlimited.com Tel : Ph. No.: +91-79-40320244

[Rs. In Lakhs Except
EPS]

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

Sr. No.	Particulars	Quarter Ended			For the Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Un-audited	Audited	Audited	Audited
I	Income					
[a]	Revenue From Operations	7,990.83	7,432.74	5,328.31	27,398.47	20,676.55
[b]	Other Income	14.22	6.21	17.56	44.17	93.88
II	Total Income(a+ b)	8,005.05	7,438.95	5,345.87	27,442.64	20,770.43
III	Expenses:					
[a]	Cost of Materials Consumed	-	-	-	-	-
[b]	Purchase of Stock In Trade	6,038.30	5,771.37	4,189.52	21,430.61	16,077.47
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock In Trade	319.45	52.67	(152.21)	10.72	(262.08)
[d]	Trading & Other Direct Expenses	605.13	275.48	281.32	1,386.96	1,143.01
[e]	Employees Benefits Expenses	391.73	650.55	517.78	2,228.82	1,970.26
[f]	Finance Costs	28.06	14.81	14.84	72.04	31.24
[g]	Depreciation and Amortisation Expenses	8.43	15.19	4.92	32.81	19.67
[h]	Other Expenses	123.14	52.91	182.61	412.37	517.54
IV	Total Expenses	7,514.24	6,832.98	5,038.78	25,574.33	19,497.11
V	Profit/(Loss) before Share in Associates, Exceptional and Extraordinary items and tax (III-IV)	490.81	605.97	307.09	1,868.31	1,273.32
VI	Share of Profit/(Loss) in Associates	11.46	8.37	1.99	29.15	7.95
VII	Exceptional Items	-	-	-	-	-
VIII	Profit Before Extraordinary Items and Tax (V+VI-VII)	502.27	614.34	309.08	1,897.46	1,281.27
IX	Extraordinary Items	-	-	-	-	-
X	Profit Before Tax (VIII-IX)	502.27	614.34	309.08	1,897.46	1,281.27
XI	Tax Expenses:					
(a)	Current Tax	(178.48)	(159.22)	(113.74)	(518.05)	(360.25)
(b)	Deferred Tax	0.24	0.11	0.10	0.58	0.41
(c)	MAT Credit Entitlement	-	-	-	-	-
(d)	Income tax of earlier years	-	17.23	-	17.23	-
	Total Tax Expenses	(178.24)	(141.88)	(113.64)	(500.24)	(359.84)
XII	Profit(loss) for the Period from Continuing operations(X-XI)	324.03	472.46	195.44	1,397.22	921.43
XIII	Profit(loss) for the Period from Discontinuing operations	-	-	-	-	-
XIV	Tax expenses of Discontinuing operations	-	-	-	-	-
XV	Profit(loss) for the Period from discontinuing operations (after tax) (XIII-XIV)	-	-	-	-	-
XVI	Net Profit(loss) for the Period (XII-XV)	324.03	472.46	195.44	1,397.22	921.43
XVII	Other Comprehensive Income					
[a]	Items that will not be reclassified to Profit or Loss (Net of Tax)	1.78	-	-	1.78	-
[b]	Items that will be reclassified to Profit or Loss (Net of tax)	-	-	-	-	-
XVIII	Total Comprehensive Income for the period (XVI+XVII) (Comprising Profit/(Loss) and other Comprehensive Income for the period)	325.81	472.46	195.44	1,399.00	921.43
XIX	Profit Attributable to:					
[a]	Owners of the Company	285.03	451.83	192.67	1,321.26	912.25
[b]	Non-Controlling Interest	39.00	20.63	2.77	75.96	9.18
XX	Other Comprehensive Income Attributable to:					
[a]	Owners of the Company	1.78	-	-	1.78	-
[b]	Non-Controlling Interest	-	-	-	-	-
XXI	Total Comprehensive Income Attributable to:					
[a]	Owners of the Company	286.81	451.83	192.67	1,323.04	912.25
[b]	Non-Controlling Interest	39.00	20.63	2.77	75.96	9.18
XXII	Paid-up equity share capital (face value of Rs.10)	1,387.99	1,365.86	1,364.58	1,387.99	-
XXIII	Reserves / Other Equity	7,422.54	-	5,686.76	7,422.54	5,686.76
XXIV	Earning per equity Shares(before extra-ordinary Items)					
[a]	Basic	1.82	3.46	1.41	9.68	6.69
[b]	Diluted	1.84	3.35	1.41	9.40	6.69
XXV	Earning per equity Shares(after extra-ordinary Items)					
[a]	Basic	1.84	3.46	1.41	9.40	6.69
[b]	Diluted	1.84	3.35	1.41	9.40	6.69

Date: 20th May 2026
Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD
PRIME FRESH LIMITED

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

Notes to Consolidated Financial Results for the Quarter and Year Ended March 31, 2026:

1. The Holding Company had received in principal approval from BSE Limited for migration of the Holding company from SME Board of BSE Limited to Main Board of BSE Limited on 08.04.2025. Accordingly, the Holding company has migrated from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025.
2. The Holding company had received in-principal approval from Stock Exchange for “**Prime Fresh Limited-Employee Stock Option Plan-2024**” on 19.03.2025. The Nomination and Remuneration committees of the Holding company has granted 77,300 stock options to the eligible employees under “**Prime Fresh Limited-Employee Stock Option Plan-2024**” on 06.05.2025.
3. The Holding company has issued 9,60,000 warrants convertible into equal number of shares on a preferential basis to the promoters through Postal Ballot process on 15.05.2025. The Holding company got approval from the stock exchange on 27th May, 2025. On 11th June, 2025 the Finance Committee of the Holding Company Allotted 9,60,000 warrants to the eligible investors from whom 25.00% of the share warrant money has been received. Of the total share warrant of 9,60,000, warrant holders of 2,34,094 have fully paid the amounts against the share warrant and exercised the option of conversion of share warrants in the share capital. Accordingly, the Holding company has allotted 2,34,094 shares as fully up shares during the financial year. The amount received from remaining warrant holders has been carried money received against share warrants as part of Equity in the audited consolidated financial statements.
4. The Group identifies operating segments on the basis of dominant source, nature of risks and returns and the internal organization. The operating segments are the segments for which separate financial information is available and for which operating profit/(loss) amounts are evaluated regularly by the Managing Director/Chief Executive Officer/Director of respective company within the Group who is respective Company’s chief operating maker in deciding how to allocate resources and in assessing performance. The operating segments reported are the segments of the Group for which separate financial information is maintained and is available.

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

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

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

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

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

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

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

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

5. As the Holding company received in principal approval from BSE Limited for migration of the Holding company from SME Board of BSE Limited to Main Board of BSE Limited on 08.04.2025 and accordingly, the Holding company migrated from SME Board of BSE Limited to Main Board of BSE Limited with effect from 06.06.2025, the Group was not

required to prepare and file financial results for the quarter ending on March 31, 2025 and hence had not filed quarterly results for the quarter ended March 31, 2025. However, since the Group has been presenting and reporting financial results on quarterly basis since the quarter ended June 30, 2025, on account of migration from SME Board to Main Board, the comparative figures for the quarter ended March 31, 2025 have been determined and presented by dividing amounts reported for the half year ended March 31, 2025 by two considering overall equal distribution of reported amounts of income and expenses over the half year ended March 31, 2025.

6. The consolidated financial results for the quarter and year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015. The Holding company has migrated from SME platform to Main Board with effect from 06.06.2025 and accordingly corresponding consolidated financial results for the quarter ended December 31, 2025 & March 31, 2025 and year ended March 31, 2025 have been prepared and presented in accordance with the Indian Accounting Standards ("Ind AS").
7. The Consolidated financial results of the Group have been prepared in accordance with Indian Accounting Standards(IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
8. The Consolidated financial results of the Group for the quarter and year ended on March 31, 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 20th May, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
9. The figures for the quarter ended March 31, 2026 are balancing figures between audited figures in respect of year ended March 31, 2026 and un-audited figures for the nine months period ended December 31, 2025.

10. The figures of comparative periods have been regrouped, reclassified and rearranged where ever necessary to make them comparable.
11. The above results of the Group are available on the Holding Company's website www.primefreshlimited.com and also on www.bseindia.com.

For,
Prime Fresh Limited

Jinen Ghelani
Managing Director & CFO
DIN:01872929



Date: 20.05.2026
Place: Ahmedabad