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: 05.11.2026

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

Subject: Outcome of Board Meeting Held on 05th November, 2026
Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Reg. 2015

Dear Sir/Ma'am,

This is to inform you that the outcome of the Meeting of the Board of Directors of the Company held today i.e. on 05th November, 2026, inter alia, considered and approved:

The Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and Half Year ended 30th September, 2026 pursuant to Regulation 33 (3) read with para A of part A of Schedule III of Listing Regulations. We are enclosing herewith the following:

1. Statement of Un-Audited Financial Results (Standalone & Consolidated) for the quarter and Half Year ended 30th September, 2026.

2. Limited Review Report (Standalone & Consolidated) for the Quarter and Half year ended 30th September, 2026 in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The board meeting started at 02:00 pm and ended at 03:45 pm

This is for your information and records, please.

Thanking You
For Prime Industries Limited

Sanjiv Malik
Digitally signed by Sanjiv Malik
Date: 2026.11.05 16:38:05 +05'30'

Sanjiv Malik
Managing Director
DIN: 09498207

AKSHAY SINGHLA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE STANDALONE UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

Review Report
To the Board of Directors of
Prime Industries Limited
Master Chambers, SCO-19,
Feroze Gandhi Market,
Ludhiana – 141001

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s Prime Industries Limited ("the Company") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being prepared and submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter ("the Listing Regulations"), which has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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, as amended ("the Act") read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("the ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. 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, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 ("Ind AS") prescribed under Section 133 of the Act as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not

DL Ofc: B8/61, 1st Floor, Sector-5, Rohini, DL-110085, M. No. 9811837714
Email ID: - caakshaysinghla@gmail.com, asaoffice95@gmail.com

AKSHAY SINGHLA & ASSOCIATES ★ FRN : 039880N ★ Chartered Accountants ★

disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Akshay Singhla & Associates
Chartered Accountants
ICAI Firm Regn. No.: 039880N



(Akshay Singhla)
Proprietor
M. No.: 566065
Place: New Delhi
Date: 05.11.2026
UDIN: **26566065LAAQQA3017**

PRIME INDUSTRIES LIMITED

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

CIN: L15490PB1992PLC012662

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

Statement of Standalone Unaudited Financial Results for the Second Quarter ended and Half Year ended 30th September, 2026

(All amounts in millions)

S. No.	Particulars	Qtr Ended 30.09.2026	Qtr Ended 30.06.2026	Qtr Ended 30.09.2025	For the Half Year Ended 30th Sep 2026	For the Half Year Ended 30th Sep 2025	For the Year Ended 31st March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
	Revenue From Operations	8.19	-	47.69	8.19	47.69	79.53
	Other Income	8.86	7.04	6.20	15.90	14.51	28.84
1	**Total Income**	17.05	7.04	53.89	24.09	62.20	108.37
	Expenses:-						
	Cost of Materials Consumed	8.03	-	47.67	8.03	47.67	77.71
	Employee Benefits Expense	0.39	0.41	0.56	0.80	1.10	2.06
	Finance Costs	0.00	0.00	1.33	0.00	4.66	9.27
	Depreciation and Amortization Expense	-	-	-	-	-	-
	Sales, Administration and Other Expenses	1.37	0.68	0.34	2.05	1.06	2.07
2	**Total Expenses**	9.79	1.09	49.90	10.87	54.49	91.12
3	**Profit/(Loss) before Tax (1-2)**	7.26	5.95	3.98	13.21	7.70	17.26
	Tax Expense, comprising						
	- Current Tax	1.83	1.50	1.01	3.33	1.95	4.35
	-(Excess)/Short Provision of Income Tax for Earlier Years	-	-	-	-	-	0.05
	- Deferred Tax	-	-	-	-	-	(0.01)
4	**Total Tax Expense**	1.83	1.50	1.01	3.33	1.95	4.40
5	**Profit/(Loss) for the period/year (3-4)**	5.44	4.45	2.98	9.89	5.76	12.86
6	**Non Controlling interest - Share in Profit/(Loss) for the year**	-	-	-	-	-	-
7	**Total Profit/(Loss) for the year (5-6)**	5.44	4.45	2.98	9.89	5.76	12.86
	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to Profit & Loss						
	Remeasurement of Income/(Loss) on defined benefit plans				-	-	-
	Net Gain /(Loss) on Fair Value of Current Investment						
	Income tax relating to items that will not be reclassified to profit or loss				-	-	-
8	**Sub-total (a)**	-	-	-	-	-	-
	Items that will be reclassified to Profit & Loss						
	Remeasurement of Income/(Loss) on defined benefit plans						
	Net Gain /(Loss) on Fair Value of Current Investment						
	Income tax relating to items that will be reclassified to profit or loss						
	Sub-total (b)	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the Period/Year (a+b)	-	-	-	-	-	-
	Total Comprehensive Income/(Loss) for the Period/Year (Net of Tax)	5.44	4.45	2.98	9.89	5.76	12.86
	Paid-up equity share capital (Face value of Rs. 5 per share)	105.38	105.38	105.38	105.38	105.38	105.38
	Earning Per Equity Share						
	(1) Basic (Rs.)	0.26	0.21	0.14	0.47	0.28	0.61
	(2) Diluted (Rs.)	0.26	0.21	0.14	0.47	0.28	0.61

Notes :

1 The above un-audited financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committe and subsequently approved by the Board of Directors at their meeting held on 05.11.2026. The un-audited financial results alongwith the Limited review Report shall be filed with the Stock Exchange and will be available on the Company's website http://www.primeindustrieslimited.com

2 No investor complaints were received during the quarter. No complaints were pending either at the beginning or at the end of the quarter.

3 The above results for the quarter and half year ended September 30, 2026 have been subjected to limited review by the Auditors of the Company.

For Prime Industries Limited

Sanjiv Malik
Managing Director
DIN: 09498207

Place: Noida
Date: 05.11.2026

PRIME INDUSTRIES LIMITED

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

CIN: L15490PB1992PLC012662

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Statement of Standalone Assets and Liabilities as at September 30, 2026

(All amounts in millions)

Particulars	As At 30th September 2026	As At 31st March 2026
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	0.01	0.01
(b) Capital work-in-progress		
(c) Other Intangible Assets		
(d) Financial Assets		
(i) Investments	45.05	45.05
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(e) Deferred Tax Assets (Net)	0.05	0.05
(f) Other Non-Current Assets	1.51	7.53
Total Non-Current Assets	**46.62**	**52.64**
Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Trade Receivables	17.60	7.93
(ii) Cash and Cash Equivalents	0.69	396.03
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	407.92	327.25
(v) Other Financial Assets	(0.40)	0.97
(c) Other Current Assets	-	-
Total Current Assets	**425.80**	**732.18**
TOTAL ASSETS	**472.42**	**784.82**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	105.38	105.38
(b) Other Equity	297.53	287.64
Equity attributable to owners of the Company	**402.91**	**393.03**
Non controlling interest	-	-
Total Equity	**402.91**	**393.03**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	3.45	-
(b) Provisions	0.17	0.17
(c) Other Non-Current Liabilities		
Total Non-Current Liabilities	**3.62**	**0.17**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	64.83	390.39
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
(iii) Other Financial Liabilities	0.29	1.23
(b) Other Current Liabilities	0.78	-
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liability	**65.89**	**391.63**
TOTAL EQUITY AND LIABILITIES	**472.42**	**784.82**

For Prime Industries Limited

Sanjiv Malik
Managing Director
DIN: 09498207

Place: Noida
Date: 05.11.2026

PRIME INDUSTRIES LIMITED

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

CIN: L15490PB1992PLC012662

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

Standalone Cashflow Statement for the period ended September 30, 2026

(All amounts in millions)

Particulars	For the Period Ended 30th September 2026	For the Period Ended 31st March 2026
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	13.21	17.26
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and Amortization Expense	-	-
Finance Cost	-	9.27
Interest Income	(15.90)	(28.78)
Cash generated from operations before working capital changes	**(2.69)**	**(2.25)**
Adjustment for:		
(Increase)/Decrease in Inventories	-	2.15
(Increase)/Decrease in Current/ Non Current loans	-	-
(Increase)/Decrease in Trade Receivable	(9.66)	(7.93)
(Increase)/Decrease in Non-Current assets	-	-
(Increase)/Decrease in Other financial assets	1.37	(0.91)
(Increase)/Decrease in Other Current assets	-	-
(Increase)/Decrease in Other Non Current assets	6.02	(6.85)
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Other Financial Liabilities	(0.95)	(32.87)
Increase/(Decrease) in Other Current/Non-Current Liability	0.78	(7.17)
Increase/(Decrease) in Provisions	-	(0.20)
Increase/(Decrease) in Short Term Borrowings	-	-
Cash flow from operations	**(5.13)**	**(56.03)**
Income tax paid (Net)	(3.33)	(4.39)
Net Cash flow from/(used in) operating activities (A)	**(8.45)**	**(60.42)**
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	-	-
Investment in Equity shares	-	(20.40)
Net Cash flow from / (used in) Investing Activities (B)	**-**	**(20.40)**
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Application Money	-	-
Proceeds from Non-current borrowings	3.45	-
Proceeds from current borrowings	(325.57)	227.50
(Increase)/Decrease in Current/ Non Current loans	(80.67)	(68.36)
Interest & Financial Charges	-	(9.27)
Interest Income	15.90	28.78
Net Cash flow from / (used in) financing Activities (C)	**(386.89)**	**178.65**
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	**(395.34)**	**97.83**
Opening Cash and Cash equivalents	**396.03**	**298.20**
Closing Cash and Cash equivalents	**0.69**	**396.03**
Notes:		
1 **Cash And Cash Equivalents include**		
Cash on hand	0.03	0.03
Balances with Banks:		
- Current Accounts	0.66	396.00
- Fixed Deposits with original maturity of less than 3 months		-
Cash and cash balance at the end of the year	**0.69**	**396.03**

2 The above cash flow statement has been prepared under indirect method set out in the applicable Indian Accounting Standard (Ind AS) 7 on Statement of Cash Flows.

3 Previous year's / period's figures have been regrouped/reclassified wherever applicable.

For Prime Industries Limited

Sanjiv Malik
Managing Director
DIN: 09498207

Place: Noida
Date: 05.11.2026

AKSHAY SINGHLA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE CONSOLIDATED UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

Review Report
To the Board of Directors of
Prime Industries Limited
Master Chambers, SCO-19,
Feroze Gandhi Market,
Ludhiana – 141001, PB

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s Prime Industries Limited ("the Holding Company") which includes its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2026 and year to date results for the period April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being prepared and submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter ("the Listing Regulations"), which has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Holding Company Management and approved by the Holding Company'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, as amended ("the Act") read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("the ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. 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, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India(SEBI) under Regulation 33(8) of the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

AKSHAY SINGHLA & ASSOCIATES ★ Chartered Accountants ★ FRN : 039880N

DL Ofc: B8/61, 1st Floor, Sector-5, Rohini, DL-110085, M. No. 9811837714
Email ID: - caakshaysinghla@gmail.com, asaoffice95@gmail.com

5. The Statement includes the financial results of the following entity:

S. No.	Name of Entity	Relationship
1.	LINGA AGRI TRADING AND MACHINERY PRIVATE LIMITED	Subsidiary

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 ("Ind AS") prescribed under Section 133 of the Act as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the unaudited financial information / financial results of subsidiary, whose results reflect total assets of Rs. 1400.80 million as at September 30, 2026, total revenues of Rs. 339.51 million and total net profit / (loss) after tax of Rs. 67.05 million, total comprehensive income / (losses) of Rs. 67.05 million for the quarter ended on September 30, 2026, and for the period from April 01, 2026 to September 30, 2026, respectively as considered in the Statement which has been reviewed by their independent auditors. The independent auditors' report on interim financial results of the entities has been furnished to us by Management and our conclusion on the Statement, so far as it relates to the amounts and disclosures in respect of the subsidiary, is based solely on the report of such auditors and procedures performed by us as stated in Paragraph 3 above.

8. Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors including management certified financials.

For Akshay Singhla & Associates
Chartered Accountants
ICAI Firm Reg. No.: 039880N

AKSHAY SINGHLA & ASSOCIATES ★ FRN : 039880N ★ Chartered Accountants

(Akshay Singhla)
Proprietor
M. No.: 566065
Place: New Delhi
Date: 05.11.2026
UDIN: **26566065UHCFAW1481**

PRIME INDUSTRIES LIMITED

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

CIN: L15490PB1992PLC012662

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

Statement of Consolidated Unaudited Financial Results for the Second Quarter ended and Half Year ended 30th September, 2026

(All amounts in millions)

S. No.	Particulars	Qtr Ended 30.09.2026	Qtr Ended 30.06.2026	Qtr Ended 30.09.2025	For the Half Year Ended 30th Sep 2026	For the Half Year Ended 30th Sep 2025	For the Year Ended 31st March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
	Revenue From Operations	249.85	89.66	366.75	339.51	366.75	905.91
	Other Income	5.96	4.30	5.50	10.26	13.81	24.48
1	**Total Income**	**255.81**	**93.96**	**372.25**	**349.77**	**380.56**	**930.39**
	Expenses:-						
	Cost of Materials Consumed	146.69	64.78	293.78	211.47	293.76	709.00
	Employee Benefits Expense	2.39	0.87	2.34	3.26	2.88	5.27
	Finance Costs	4.22	5.06	3.44	9.28	6.77	14.04
	Depreciation and Amortization Expense	1.96	1.81	0.72	3.77	0.72	5.75
	Sales, Administration and Other Expenses	8.58	7.08	6.67	15.66	7.39	32.06
2	**Total Expenses**	**163.84**	**79.60**	**306.94**	**243.44**	**311.53**	**766.12**
3	**Profit/(Loss) before Tax (1-2)**	**91.98**	**14.36**	**65.31**	**106.34**	**69.03**	**164.27**
	Tax Expense, comprising						
	- Current Tax	26.02	3.91	1.65	29.93	2.59	4.20
	-(Excess)/Short Provision of Income Tax for Earlier Years	-	-	-	-	-	-
	- Deferred Tax	(0.23)	(0.22)	-	(0.45)	-	-
4	**Total Tax Expense**	**25.79**	**3.69**	**1.65**	**29.48**	**2.59**	**4.20**
5	**Profit/(Loss) for the period/year (3-4)**	**66.19**	**10.67**	**63.66**	**76.86**	**66.44**	**160.07**
6	**Non Controlling interest - Share in Profit/(Loss) for the year**	**-**	**-**	**-**	**-**	**-**	**-**
7	**Total Profit/(Loss) for the year (5-6)**	**66.19**	**10.67**	**63.66**	**76.86**	**66.44**	**160.07**
	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to Profit & Loss						
	Remeasurement of Income/(Loss) on defined benefit plans				-	-	-
	Net Gain /(Loss) on Fair Value of Current Investment						
	Income tax relating to items that will not be reclassified to profit or loss				-	-	-
8	**Sub-total (a)**	-	-	-	-	-	-
	Items that will be reclassified to Profit & Loss						
	Remeasurement of Income/(Loss) on defined benefit plans						
	Net Gain /(Loss) on Fair Value of Current Investment						
	Income tax relating to items that will be reclassified to profit or loss						
	Sub-total (b)	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the Period/Year (a+b)	-	-	-	-	-	-
	Total Comprehensive Income/(Loss) for the Period/Year (Net of Tax)	**66.19**	**10.67**	**63.66**	**76.86**	**66.44**	**160.07**
	Minority Interest	**30.37**	**3.11**	**30.33**	**33.48**	**30.33**	**75.95**
	Profit after tax and Minority Interest	**35.82**	**7.56**	**33.33**	**43.38**	**36.11**	**84.12**
	Paid-up equity share capital (Face value of Rs. 5 per share)	**105.38**	**105.38**	**105.38**	**105.38**	**105.38**	**105.38**
	Earning Per Equity Share						
	(1) Basic (Rs.)	1.70	0.36	0.30	2.06	0.32	7.62
	(2) Diluted (Rs.)	1.70	0.36	0.30	2.06	0.32	7.62
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

Notes :

1 **The above un-audited financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committe and subsequently approved by the Board of Directors at their meeting held on 05.11.2026. The un-audited financial results alongwith the Limited review Report shall be filed with the Stock Exchange and will be available on the Company's website http://www.primeindustrieslimited.com**

2 **No investor complaints were received during the quarter. No complaints were pending either at the beginning or at the end of the quarter.**

3 **The above results for the quarter and half year ended September 30, 2026 have been subjected to limited review by the Auditors of the Company.**

For Prime Industries Limited

Sanjiv Malik
Managing Director
DIN: 09498207

Place: Noida
Date: 05.11.2026

PRIME INDUSTRIES LIMITED

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

CIN: L15490PB1992PLC012662

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

Statement of Consolidated Assets and Liabilities as at September 30, 2026

(All amounts in millions)

Particulars	As At 30th September 2026	As At 31st March 2026
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	24.45	28.05
(b) Capital work-in-progress		
(c) Other Intangible Assets		
(d) Financial Assets		
(i) Investments	24.65	24.65
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(e) Deferred Tax Assets (Net)	32.38	31.93
(f) Other Non-Current Assets	125.71	128.04
Total Non-Current Assets	**207.18**	**212.67**
Current Assets		
(a) Inventories	185.42	198.49
(b) Financial Assets		
(i) Trade Receivables	597.90	370.18
(ii) Cash and Cash Equivalents	1.44	406.36
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	324.99	231.58
(v) Other Financial Assets	438.70	291.37
(c) Other Current Assets	-	-
Total Current Assets	**1,548.44**	**1,497.98**
TOTAL ASSETS	**1,755.62**	**1,710.65**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	105.38	105.38
(b) Other Equity	404.82	361.44
Equity attributable to owners of the Company	**510.20**	**466.82**
Non controlling interest		
Equity Share Capital	132.36	98.88
Preference Share Capital	240.48	171.69
Total Equity	**883.04**	**737.39**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	44.20	17.41
(ii) Other Financial Liabilities	3.45	-
(b) Provisions	0.17	0.17
(c) Other Non-Current Liabilities		
Total Non-Current Liabilities	**47.82**	**17.58**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	460.71	730.80
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	278.90	162.73
(iii) Other Financial Liabilities	30.84	38.22
(b) Other Current Liabilities	0.78	-
(c) Provisions	53.53	23.93
(d) Current Tax Liabilities (Net)	-	-
Total Current Liability	**824.76**	**955.68**
TOTAL EQUITY AND LIABILITIES	**1,755.62**	**1,710.65**

For Prime Industries Limited

Sanjiv Malik
Managing Director
DIN: 09498207

Place: Noida
Date: 05.11.2026

PRIME INDUSTRIES LIMITED

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

CIN: L15490PB1992PLC012662

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

Consolidated Cashflow Statement for the period ended September 30, 2026

(All amounts in millions)

Particulars	For the Period Ended 30th September 2026	For the Period Ended 31st March 2026
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	**106.34**	**164.27**
Adjustment to reconcile profit before tax to net cash flows:		
Provision for Gratuity	-	0.03
Depreciation and Amortization Expense	3.77	5.75
Finance Cost	9.28	12.82
Interest Income	(10.26)	(24.41)
(Profit)/Loss on sale of Property, Plant & Equipment (Net)	-	(0.04)
Cash generated from operations before working capital changes	**109.12**	**158.42**
Adjustment for:		
(Increase)/Decrease in Inventories	13.07	(196.33)
(Increase)/Decrease in Trade Receivable	(227.72)	(370.18)
(Increase)/Decrease in Non-Current assets	-	-
(Increase)/Decrease in Other financial assets	(147.33)	(291.24)
(Increase)/Decrease in Other Non Current Financial assets	-	(120.39)
(Increase)/Decrease in Other Non Current assets	1.88	(38.85)
Increase/(Decrease) in Trade Payables	116.17	162.73
Increase/(Decrease) in Other Financial Liabilities	(7.38)	4.11
Increase/(Decrease) in Other Current/Non-Current Liability	0.78	(7.17)
Increase/(Decrease) in Short Term Borrowings	-	-
Increase/(Decrease) in Provisions	29.60	23.75
Cash flow from operations	(111.80)	(675.15)
Income tax paid (Net)	(29.48)	(1.93)
Net Cash flow from/(used in) operating activities (A)	**(141.28)**	**(677.08)**
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(0.16)	(28.04)
Sale of Property, Plant & Equipment	-	0.04
Net Cash flow from / (used in) Investing Activities (B)	**(0.16)**	**(28.00)**
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Application Money		-
Proceeds from Non-current borrowings	26.79	17.41
Proceeds from Non-current Financial Liablities	3.45	-
Repayment of Current Borrowings	(270.09)	-
Proceeds from current borrowings	-	585.31
(Increase)/Decrease in Current/ Non Current loans	(93.41)	27.23
Amount received against share warrants/convertible preference shares	68.79	171.69
Interest & Financial Charges	(9.28)	(12.82)
Interest Income	10.26	24.41
Net Cash flow from / (used in) financing Activities (C)	**(263.48)**	**813.24**
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	**(404.92)**	**108.16**
Opening Cash and Cash equivalents	**406.36**	**298.20**
Closing Cash and Cash equivalents	**1.44**	**406.36**
Notes:		
1 **Cash And Cash Equivalents include**		
Cash on hand	0.26	0.26
Balances with Banks:		
- Current Accounts	1.18	406.10
- Fixed Deposits with original maturity of less than 3 months	-	-
Cash and cash balance at the end of the year	**1.44**	**406.36**

2 The above cash flow statement has been prepared under indirect method set out in the applicable Indian Accounting Standard (Ind AS) 7 on Statement of Cash Flows.

3 Previous year's / period's figures have been regrouped/reclassified wherever applicable.

For Prime Industries Limited

Sanjiv Malik
Managing Director
DIN: 09498207

Place: Noida
Date: 05.11.2026

PRIME INDUSTRIES LIMITED

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Statement of Unaudited Consolidated Segment wise Financial Result for the Second Quarter and Half Year Ended 30th September 2026

(Amount in Rs. millions)

S. No.	Particulars	Quarter Ended					Year Ended
		Qtr Ended 30.09.2026	Qtr Ended 30.06.2026	Qtr Ended 30.09.2025	For the Half Year Ended 30th Sep 2026	For the Half Year Ended 30th Sep 2025	For the Year Ended 31st March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	(net sales/income from each segment should be disclosed under this head)						
	(a) Segment - Manufacturing	249.85	89.66	319.06	339.51	319.06	826.70
	(b) Segment - Investment/ Trading in securities and other	-	-	47.69	-	47.69	79.21
	(c) Unallocable	-	-	-	-	-	-
	Sub Total	249.85	89.66	366.75	339.51	366.75	905.91
2	Segment Results[Profit/(Loss) before exceptional items and tax]						
	(a) Segment - Manufacturing	86.79	8.41	62.03	95.20	62.03	151.70
	(b) Segment - Investment/ Trading in securities and other	5.19	5.95	3.28	11.14	7.00	12.57
	(c) Unallocable	-	-	-	-	-	-
	Sub Total	91.98	14.36	65.31	106.34	69.03	164.27
	Add: Other Unallocable Income (net of unallocable expenditure)						
	Profit from ordinary activities before exceptional items and tax	91.98	14.36	65.31	106.34	69.03	164.27
3	Capital Employed (Segment Assets-Segment Liabilities)						
	(a) Segment - Manufacturing	107.33	350.58	78.27	107.33	78.27	194.55
	(b) Segment - Investment/ Trading in securities and other	402.87	393.80	340.52	402.87	340.52	272.27
	(c) Unallocable	-	-	-		-	-
	Sub Total	510.20	744.38	418.79	510.20	418.79	466.82

Notes :

1 Previous year's /period's figures have been regrouped / reclassified and rearranged wherever necessary to correspond with the current year's /period's classification / disclosure.

For Prime Industries Limited

Sanjiv Malik
Managing Director
DIN: 09498207

Place: Noida
Date: 05.11.2026