

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report
To The Board of Directors of
Puretrop Fruits Limited (Formerly known as Freshtrop Fruits Limited)**

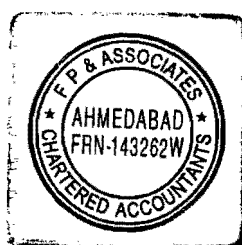
We have reviewed the accompanying statement of unaudited standalone financial results of PURETROP FRUITS LIMITED (FORMERLY KNOWN AS FRESHTROP FRUITS LIMITED) ("the Company") for the Quarter ended 30th June, 2026 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies 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.

Place : Ahmedabad
Date : 07.08.2026
UDIN : 26133589ALUWFP4337



FOR, F P & ASSOCIATES
(FIRM REGN. NO. 143262W)
CHARTERED ACCOUNTANTS

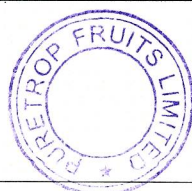
Fazil S. Shah

(F. S. SHAH)
PARTNER
Mem. No. 133589

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
CONTINUED OPERATIONS					
1	Revenue From Operation				
(a)	Revenue From Operations	2,802.51	4,067.05	2,794.46	12,188.22
(b)	Other Income	190.25	109.29	162.33	383.32
2	Total Income / Revenue (1+2)	2,992.77	4,176.34	2,956.79	12,571.55
3	Expenses				
(a)	Cost of Materials consumed	4,744.67	995.86	4,727.48	7,699.95
(b)	Purchase of Stock-in-trade	-	-	-	-
(c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(3,335.85)	2,018.35	(2,941.72)	(43.13)
(d)	Employee Benefits Expense	357.31	382.49	371.51	1,499.53
(e)	Financial Costs	18.41	4.89	17.14	60.56
(f)	Depreciation and amortisation Expense	131.47	127.83	137.19	533.24
(g)	Other expenses	545.28	446.28	586.55	1,859.60
4	Total Expenses	2,461.28	3,975.70	2,898.14	11,609.75
5	Profit (Loss) before exceptional items and tax	531.48	200.64	58.64	961.80
6	Exceptional Items	-	-	-	-
7	Profit (Loss) before Taxes	531.48	200.64	58.64	961.80
8	Tax Expenses				
	Current Tax	83.00	60.73	18.28	274.12
	Deffered Tax	(8.05)	(2.53)	(20.41)	(38.65)
9	Profit (Loss) for the period from continuing operations	456.53	142.44	60.78	726.33
10	Profit (Loss) from Discontinued Operations	-	289.20	1,895.02	2,337.51
11	Tax expense of discontinued Operations	-	57.65	425.58	534.82
12	Profit (Loss) from discontinued Operations (after tax)	-	231.55	1,469.43	1,802.69
13	Profit (Loss) for the period	456.53	374.00	1,530.21	2,529.02
14	Other Comprehensive Income				
(a)	Items that will not be reclassified to profit or loss	6.57	29.40	(1.04)	26.29
(b)	Tax relating to items that will not be reclassified to profit or loss	(1.65)	(7.40)	0.26	(6.62)
(c)	Items that will be reclassified to profit or loss	12.06	4.11	4.66	4.11
(d)	Tax relating to items that will be reclassified to profit or loss	(3.03)	(1.03)	(1.17)	(1.03)
	Total Comprehensive Income for the period	13.94	25.07	2.71	22.75
15	Profit/(Loss) for the period after Comprehensive Income	470.47	399.07	1,532.92	2,551.77
16	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	686.99	796.99	796.99	796.99
17	Earning per Share (EPS)				
	From Continuing Operations				
	Basic and Diluted Rs per share	6.65	1.79	0.76	9.11
	From Discontinued Operations				
	Basic and Diluted Rs per share	-	2.91	18.44	22.62
	From Total Operations				
	Basic and Diluted Rs per share	6.65	4.69	19.20	31.73



(Signature)

Registered Office:

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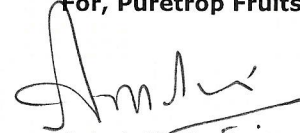
NOTES:-

- 1 The above results were reviewed by the audit Committee and were approved and taken on record by the Board of Directors in their meeting held on August 7, 2026.
- 2 Revenue From Operations includes Export Incentives.
- 3 Previous Year's figures have been regrouped, reclassified wherever considered necessary.

Date : 7th August 2026
Place : Ahmedabad



For, Puretrop Fruits Limited



Ashok Motiani
Managing Director

Registered Office:

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