F P & Associates
Chartered Accountants

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Independent Auditor's Limited 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 September, 2026 and year to date from April 1, 2026 to September 30, 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.

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

Farid S. Shah

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

Place : Ahmedabad
Date : 27.10.2026
UDIN : 26133589AJFHIF4433

708-A, Mahakant, Opp.V. S. Hospital, Ellisbridge, Ahmedabad-380 006, Gujarat, INDIA

Puretrop

PURETROP FRUITS LIMITED (Formerly known as FRESHTROP FRUITS LIMITED)
CIN: L15400GJ1992PLC018365

UN-AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT 30-09-2026

(Rs. in Lakhs)

	Particulars	As at 30.09.2026 Un-Audited	As at 31.03.2026 Audited
I.	**Assets**		
(1)	**Non-current assets**		
(a)	Property, plant and equipment	4,954.86	5,116.94
(b)	Right of Use of Assets	-	-
(c)	Capital work-in-progress	-	2.15
(d)	Intangible assets	-	-
(e)	**Financial Assets**		
(i)	Investments	0.00	0.00
(ii)	Loans	-	-
(iii)	Others non-current financial assets	70.67	70.67
(f)	Other Non-Current Assets	34.31	34.31
(g)	Income Tax Assets (Net)	(6.62)	-
(2)	**Current assets**		
(a)	Inventories	5,291.18	2,023.34
(b)	**Financial assets**		
(i)	Investment	3,905.31	6,103.48
(ii)	Trade receivables	234.92	630.28
(iii)	Cash and cash equivalents	42.34	8.27
(iv)	Bank balances other than cash and cash equivalents	22.22	574.34
(v)	Loans	10.75	5.56
(vi)	Other Financial Assets	0.44	-
(d)	Other current assets	346.22	674.44
	Total Assets	**14,906.61**	**15,243.79**
II.	**Equity and Liabilities**		
	Equity		
(a)	Equity share capital	686.99	796.99
(b)	Other equity	11,585.27	12,988.49
	Liabilities		
(1)	**Non-current liabilities**		
(a)	Financial liabilities		
(i)	Long term borrowings	-	86.74
(ii)	Lease Liability	-	-
(iii)	Other financial liabilitites	-	32.57
(b)	Deferred tax liabilities (net)	350.00	357.84
(2)	**Current liabilities**		
(a)	Financial liabilities		
(i)	Short term borrowings	1,199.55	22.70
(ii)	Lease Liability	-	-
(iii)	Trade payables	605.73	398.42
(iv)	Other current financial liabilities	248.04	234.97
(b)	Other current liabilities	231.03	316.42
(c)	Provisions	-	-
(d)	Current tax liability (net)	-	8.64
	Total Equity and Liabilities	**14,906.61**	**15,243.79**

Date :27-10-2026
Place : Ahmedabad

For, Puretrop Fruits Limited

Ashok Motiani
Managing Director

Registered Office:
A - 603, Shapath IV, S. G. Road,
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PURETROP FRUITS LIMITED (Formerly known as FRESHTROP FRUITS LIMITED)
CIN: L15400GJ1992PLC018365

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
CONTINUED OPERATIONS							
1	**Revenue From Operation**						
(a)	Revenue From Operations	2,640.84	2,802.51	2,689.43	5,443.36	5,483.89	12,188.22
(b)	Other Income	97.09	190.25	1.62	287.34	163.95	383.32
2	**Total Income / Revenue (1+2)**	**2,737.94**	**2,992.77**	**2,691.06**	**5,730.70**	**5,647.85**	**12,571.55**
3	**Expenses**						
(a)	Cost of Materials consumed	1,105.83	4,744.67	1,256.99	5,850.50	5,984.47	7,699.95
(b)	Purchase of Stock-in-trade	-	-	-	-		-
(c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	101.23	(3,335.85)	120.17	(3,234.62)	(2,821.55)	(43.13)
(d)	Employee Benefits Expense	299.07	357.31	336.05	656.38	707.55	1,499.53
(e)	Financial Costs	32.91	18.41	31.53	51.32	48.67	60.56
(f)	Depreciation and amortisation Expense	132.41	131.47	134.36	263.88	271.56	533.24
(g)	Other expenses	810.19	545.28	438.48	1,355.47	1,025.03	1,859.60
4	**Total Expenses**	**2,481.63**	**2,461.28**	**2,317.58**	**4,942.92**	**5,215.72**	**11,609.75**
5	**Profit (Loss) before exceptional items and tax**	**256.30**	**531.48**	**373.48**	**787.79**	**432.12**	**961.80**
6	Exceptional Items	-	-	-	-	-	-
7	**Profit (Loss) before Taxes**	**256.30**	**531.48**	**373.48**	**787.79**	**432.12**	**961.80**
8	**Tax Expenses**						
	Current Tax	18.00	83.00	115.12	101.00	133.40	274.12
	Deffered Tax	0.19	(8.05)	(6.84)	(7.86)	(27.26)	(38.65)
9	**Profit (Loss) for the period from continuing operations**	**238.11**	**456.53**	**265.20**	**694.64**	**325.98**	**726.33**
10	Profit (Loss) from Discontinued Operations	-	-	139.12	-	2,034.14	2,337.51
11	Tax expense of discontinued Operations	-	-	48.46	-	474.05	534.82
12	**Profit (Loss) from discontinued Operations (after tax)**	**-**	**-**	**90.66**	**-**	**1,560.09**	**1,802.69**
13	**Profit (Loss) for the period**	**238.11**	**456.53**	**355.86**	**694.64**	**1,886.07**	**2,529.02**
14	**Other Comprehensive Income**						
(a)	Items that will not be reclassified to profit or loss	6.57	6.57	(1.04)	13.15	(2.07)	26.29
(b)	Tax relating to items that will not be reclassified to profit or loss	(1.65)	(1.65)	0.26	(3.31)	0.52	(6.62)
(c)	Items that will be reclassified to profit or loss	(12.00)	12.06	(4.82)	0.06	(0.16)	4.11
(d)	Tax relating to items that will be reclassified to profit or loss	3.02	(3.03)	1.21	(0.02)	0.04	(1.03)
	Total Comprehensive Income for the period	**(4.06)**	**13.94**	**(4.38)**	**9.88**	**(1.67)**	**22.75**
15	**Profit/(Loss) for the period after Comprehensive Income**	**234.05**	**470.47**	**351.48**	**704.53**	**1,884.40**	**2,551.77**
16	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	686.99	686.99	796.99	686.99	796.99	796.99
17	**Earning per Share (EPS)**						
	From Continuing Operations						
	Basic and Diluted Rs per share	3.47	6.65	3.33	10.11	4.09	9.11
	From Discontinued Operations						
	Basic and Diluted Rs per share	-	-	1.14	-	19.57	22.62
	From Total Operations						
	Basic and Diluted Rs per share	3.47	6.65	4.47	10.11	23.66	31.73

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 October 27, 2026.

2 Revenue From Operations includes Export Incentives.

4 Previous Year's figures have been regrouped, reclassified wherever considered necessary.

Date: 27-10-2026
Place : Ahmedabad

For, Puretrop Fruits Limited

Ashok Motiani
Managing Director

Registered Office:
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PURETROP FRUITS LIMITED
(Formerly known as FRESHTROP FRUITS LIMITED)
STATEMENT OF CASH FLOW
FOR YEAR ENDED ON 30th SEPTEMBER 2026

(Rs. In Lakhs)

Particulars	For the Period ended 30.09.2026	For the Period ended 31.03.2026
Cash Flow from Operating Activities		
Profit/(Loss) before Taxes from Continuing Operations	787.79	961.80
Profit/(Loss) before Taxes from Dis-continued Operations	-	2,337.51
Adjustments for:		
Depreciation and Amortisation	263.88	533.24
(Profit)/Loss on sale of Investments	(126.09)	(220.37)
(Profit)/Loss on sale of Assets	1.05	81.09
Unrealised Foreign Exchage Loss / (Gain)- Creditors	(2.87)	2.62
Unrealised Foreign Exchage Loss / (Gain)- Debtors	21.73	(23.23)
Unrealised Foreign Exchage Loss / (Gain)- Bank	22.51	22.65
Unrealised Foreign Exchage Loss / (Gain) -Investment	(26.98)	49.96
Bad Debts/ Advances written off	-	-
Finance Cost	51.32	60.56
Interest/Dividend/Rent received	(16.59)	(7.67)
Operating Profit before Working Capital Changes	**975.73**	**3,798.15**
Changes in Current Assets and Current Liabilities		
(Increase) / Decrease in Trade Receivables	373.63	(139.03)
(Increase) / Decrease in Inventories	(3,267.84)	(122.73)
(Increase) / Decrease in financial assets	546.49	(444.20)
(Increase) / Decrease in Other assets	328.22	88.35
Increase / (Decrease) in Trade and other Payable	105.29	18.45
Increase / (Decrease) in provisions	-	(23.99)
Cash generated from Operations	**-938.47**	**3,175.00**
Income Taxes paid	**(53.02)**	(767.35)
Net Cash Flow from Operating Activities (A)	**-991.50**	**2,407.65**
Cash Flow from Investing Activities		
Purchase of PPE including Capital Work In Progress and capital advances	(102.89)	(86.80)
Sale proceed of Fixed Assets	2.19	77.80
Interest/Dividend/Rent received	16.59	7.67
Sale proceed of Current Investment	3,254.95	4,170.91
Purchase of Current Investments	(903.70)	(6,255.16)
Net Cash Flow from/ (used in) Investing Activities (B)	**2,267.14**	**(2,085.58)**
Cash Flow from Financing Activities		
Increase / (Decrease) in Non Current Borrowings	(86.74)	(1.85)
Increase / (Decrease) in Current Borrowings	1,176.85	(250.45)
Finance Cost	(51.32)	(60.56)
Buy-Back of Shares	(110.00)	-
Expenses & Tax relating to buy-back of equity shares	(17.75)	-
Increase / (Decrease) in total Equity	(2,130.10)	2.80
Net Cash Flow from Financing Activities (C)	**(1,219.06)**	**(310.06)**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	**56.58**	**12.00**
Cash and Cash Equivalents at the beginning of the period	**8.27**	**18.92**
Unrealised Gain/(Loss) on foreign currency Cash and Cash Equivalents	**(22.51)**	**(22.65)**
Cash and Cash Equivalents at the end of the period	**42.34**	**8.27**

Notes to Statement of Cash Flows

(a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind-As-7)- Statement of Cash Flow

(b) Cash and cash equivalent includes-

PARTICULAR	As at 30th September 2026	As at 31st March 2026
Cash and Cheques on Hand	2.79	5.81
Balances with Scheduled Banks	-	-
in Current Accounts	39.55	2.46
in Exchange Foreign Currency Account	-	-
Cash and Cash Equivalent in Cash Flow Statement	**42.34**	**8.27**

For and on behalf of the Board of Directors

PUSHTROP FRUITS LIMITED

ASHOK V. MOTIANI
MANAGING DIRECTOR

Place: Ahmedabad
Date: 27th October 2026