File No. FAEL/NSE/33/2026-27 November 14, 2026

To

National Stock Exchange of India Ltd.
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E) Mumbai - 400 051.

NSE SYMBOL: FRESHARA, ISIN: INE0SFW01015

Dear Sir/Madam,

Subject: : Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015-Outcome of Board Meeting.

In continuation of our letter dated 11th November, 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has inter alia, considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the Half year ended 30th September, 2026.

The meeting commenced at 11.00 A.M and concluded at 12.30 P.M.

Kindly take the same on your record and acknowledge.

Thanking you.
Yours faithfully,
For FRESHARA AGRO EXPORTS LIMITED

PRIYADHARSHINI B
Digitally signed by PRIYADHARSHINI B
Date: 2026.11.14 14:10:36 +05'30'

Priyadharshini B
Company Secretary & Compliance Officer

P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98847 46227
E-mail : info@ppnaco.com | Web : www.ppnaco.com

Independent Auditor's Limited Review Report on Unaudited Standalone Financial results of Freshara Agro Exports Limited (Formerly known as Freshara Picklz Exports) for Half year ended September 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Freshara Agro Exports Limited,
(Formerly known as Freshara Picklz Exports)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **FRESHARA AGRO EXPORTS LIMITED** (Formerly known as Freshara Picklz Exports) ("the Company"), for Half year ended September 30, 2026, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements based on our review.

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

   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 under Regulation 33(8) of the Listing Regulations, to the extent applicable.

P P N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully

For M/s. P P N And Company,
Chartered accountants
ICAI Firm Reg. No.: 013623S
Peer Review Certificate No.: 020690

D. Hitesh
Partner
Membership Number: 231991
UDIN: 26231991LVWILN3770

P P N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

Place: Chennai
Date: 14-11-2026

FRESHARA AGRO EXPORTS LIMITED
CIN: L10306TN2023PLC165437
Old No.3, New No.9, Puram Prakasam Road, Balaji Nagar, Royapettah, Chennai, Tamil Nadu, India, 600014

(All amounts are in ₹. lakhs unless stated)

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

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,349.92	2,349.92
(b) Reserves and Surplus	15,426.72	14,039.41
(c) Money received against share warrant	1,410.44	972.72
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	4,292.76	2,110.03
(b) Deferred Tax Liabilities (Net)	290.46	237.43
(c) Long-Term Provisions	75.35	32.66
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	11,985.12	10,733.13
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises; and	411.92	266.43
(B) Total outstanding dues of other creditors	4,092.28	4,321.85
(c) Other Current Liabilities	366.41	354.83
(d) Short-Term Provisions	64.24	64.33
TOTAL	**40,765.62**	**35,482.74**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	7,139.90	6,714.59
(ii) Intangible assets	-	10.13
(iii) Capital Work in Progress	761.92	144.43
(b) Non-Current Investments	753.00	753.00
(c) Long-term Loans and Advances	1,867.36	1,541.31
(d) Other Non-Current Assets	572.18	321.90
2 CURRENT ASSETS		
(a) Inventories	12,015.68	10,480.16
(b) Trade Receivables	12,182.44	12,161.07
(c) Cash & Cash Equivalents	2,125.13	577.81
(d) Short-term Loans and Advances	2,371.85	2,211.26
(e) Other Current Assets	976.15	567.09
TOTAL	**40,765.62**	**35,482.74**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the Board of Directors of
FRESHARA AGRO EXPORTS LIMITED

FRESHARA AGRO EXPORTS LIMITED 3/9, Puram Prakasam Road, Balaji Nagar, Royapettah, CHENNAI-600 014.

Junaid Ahmed Khudrathullah Iqbal
Managing Director
DIN : 01917569

Place: Chennai
Date: 14-11-2026

FRESHARA AGRO EXPORTS LIMITED
CIN: L10306TN2023PLC165437
Old No.3, New No.9, Puram Prakasam Road, Balaji Nagar, Royapettah, Chennai, Tamil Nadu, India, 600014

(All Amounts are in ₹. Lakhs except for No. of Shares & EPS)

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

	Particulars	Half Year Ended 30th September, 2026	Half Year Ended 31st March, 2026	Half Year Ended 30th September, 2025	Year Ended 31st March, 2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	16,503.33	17,915.51	13,437.93	31,353.44
II	Other Income	638.62	434.89	651.54	1,086.43
III	**Total Income (I+II)**	**17,141.95**	**18,350.40**	**14,089.47**	**32,439.87**
IV	**Expenses**				
	Cost of Consumption	13,685.33	13,674.77	10,701.53	24,376.30
	Employee Benefits Expenses	631.79	732.96	569.38	1,302.34
	Finance Costs	369.16	367.36	303.94	671.30
	Depreciation & Amortisation Expenses	143.70	173.87	147.08	320.95
	Other Expenses	487.69	569.19	380.75	949.94
	Total Expenses (IV)	**15,317.67**	**15,518.15**	**12,102.68**	**27,620.83**
V	**Profit Before Exceptional and Extraordinary Items and Tax(III-IV)**	**1,824.28**	**2,832.25**	**1,986.79**	**4,819.04**
VI	Exceptional Items	-	-	-	-
VII	**Profit Before Extraordinary Items and Tax (V - VI)**	**1,824.28**	**2,832.25**	**1,986.79**	**4,819.04**
VIII	Extraordinary Items	-	-	-	-
IX	**Profit Before Tax (VII - VIII)**	**1,824.28**	**2,832.25**	**1,986.79**	**4,819.04**
X	**Tax Expense:**				
	(1) Current Tax	383.94	653.83	466.75	1,120.59
	(2) Deferred Tax	53.03	40.43	29.00	69.43
	(3) Tax Adjustments for Earlier Years	-	6.81	-	6.81
XI	**Profit/(Loss) For The Period (IX - X)**	**1,387.31**	**2,131.18**	**1,491.04**	**3,622.21**
	Earnings per Equity Share: (In Rs.)				
	(1) Basic	5.90	9.06	6.35	15.41
	(2) Diluted	5.90	9.06	6.35	15.41

Notes on Standalone Financial Results:

1 The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2026. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 by the Ministry of Corporate Affairs and amendments thereof.

2 The Statutory Auditors of the Company have carried out a Limited Review of the above results for the half year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 Pursuant to the approval of the members at the Extra-Ordinary General Meeting held on January 8, 2026, the Company allotted 23,16,000 Fully Convertible Warrants on a preferential basis on March 13, 2026, in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, at an issue price of ₹168 per warrant. Each warrant is convertible into one fully paid-up equity share of face value ₹10 each (at a premium of ₹158 per share) within 18 months from the date of allotment. An amount equal to 25% of the issue price (₹42 per warrant) was received upfront as warrant subscription money, and the balance 75% (₹126 per warrant) is payable at the time of exercise of the conversion option.

No equity shares were allotted against the warrants during the half year ended September 30, 2026. Subsequent to the half year, on exercise of the conversion option by the warrant holders in respect of 8,29,800 warrants and receipt of the balance consideration of ₹10,45,54,800, the Company allotted 8,29,800 equity shares on October 7, 2026. The status of the warrants as at the date of these results is as under:

(Amount in ₹)

Particulars	No. of warrants	Received as at March 31, 2026 (25% @ ₹42)	Received on conversion (75% @ ₹126)	Total received as at date	Balance outstanding (75% @ ₹126)
Warrants converted into equity shares (allotted on October 7, 2026)	8,29,800	3,48,51,600	10,45,54,800	13,94,06,400	-
Warrants outstanding	14,86,200	6,24,20,400	-	6,24,20,400	18,72,61,200
Total	**23,16,000**	**9,72,72,000**	**10,45,54,800**	**20,18,26,800**	**18,72,61,200**

The entire amount of ₹20,18,26,800 received on the warrants up to the date of these results, comprising the warrant subscription money of ₹9,72,72,000 and the balance consideration of ₹10,45,54,800 received on conversion, has been fully utilised towards the objects of the issue. There has been no deviation or variation in the utilisation of the proceeds of the preferential issue.

4 Export incentives under the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme are recognised under 'Other Operating Revenue' when there is reasonable assurance that the conditions are complied with and the benefit will be received.

5 Earnings per share are calculated on the weighted average of the share capital. Diluted EPS will be considered after the receipt of full consideration for the Warrants. The EPS for the respective half-year periods has been computed based on the weighted average number of equity shares outstanding during the respective periods, considering the number of days in each period, and is not annualised. Consequently, the sum of the half-year EPS may not reconcile with the annual EPS figure.

6 The revenue from operations for the first half of the financial year is usually lower due to the seasonal nature of the business. The management expects improved performance in the second half, consistent with historical trends and the expected increase in business activity during the period.

7 The increase in direct expenses during the quarter is primarily attributable to higher ocean freight costs associated with export shipments, which have impacted the operating profitability of the Company.

8 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.

9 The balances appearing under the Trade Payables, Loans and Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the period/year of confirmation and / or reconciliation.

10 The Company operates in a single business segment. Accordingly, segment reporting under AS 17 — Segment Reporting is not applicable.

11 There were no Exceptional and Extra-Ordinary items for the reporting period.

12 The accounting policies followed in the preparation of these financial results are the same as those followed in the preparation of the annual financial statements for the year ended March 31, 2026.

13 The Company has issued a Corporate Guarantee of ₹30 Crores on behalf of its wholly-owned subsidiary, CONSERVAS SELECTAS ESPAÑOLAS, S.L., Spain, which continues to be disclosed as a contingent liability.

14 The gratuity provision for the half year has been computed considering the revised gratuity provisions under the New Labour Codes.

15 The above are the standalone financial results of the Company. The consolidated financial results for the half year ended September 30, 2026 have been presented separately.

For and on behalf of the Board of Directors of
FRESHARA AGRO EXPORTS LIMITED

FRESHARA AGRO EXPORTS LIMITED 3/9, Puram Prakasam Road, Balaji Nagar, Royapettah, CHENNAI-600 014.

Junaid Ahmed Khudrathullah Iqbal
Managing Director
DIN : 01917569

Place: Chennai
Date: 14-11-2026

FRESHARA AGRO EXPORTS LIMITED
CIN: L10306TN2023PLC165437
Old No.3, New No.9, Puram Prakasam Road, Balaji Nagar, Royapettah, Chennai, Tamil Nadu, India, 600014

Statement of Cash Flow for the Half Year ended September 30, 2026

(All amounts are in ₹. lakhs unless stated)

	Particulars	For the Half Year Ended September 30, 2026	For the Year Ended March 31, 2026
		Unaudited	Audited
1	**CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES:**		
	Profit before extraordinary items and tax	1,824.28	4,819.04
2	**Adjustments for reconcile profit (loss)**		
	Adjustments for finance costs	356.17	539.67
	Adjustments for depreciation and amortisation expense	143.70	320.95
	Adjustments for unrealised foreign exchange losses gains	(211.12)	930.48
	Other adjustments for which cash effects are investing cash flow - Interest Expenses	(52.86)	(8.64)
	Other adjustments for non-cash items - Gratuity Expense	-	-
	Total adjustments to profit (loss)	**235.89**	**1,782.47**
3	**Adjustments for working capital:**		
	Adjustments for decrease (increase) in inventories	(1,535.52)	(5,213.95)
	Adjustments for decrease (increase) in trade receivables	189.75	(4,718.77)
	Adjustments for decrease (increase) in short term Loans and Advances	(160.59)	537.24
	Adjustments for decrease (increase) in other current assets	(409.07)	(559.80)
	Adjustments for increase (decrease) in trade payables	(72.42)	2,521.75
	Adjustments for increase (decrease) in other current liabilities	7.94	(50.26)
	Adjustments for decrease (increase) in Other Non-Current Assets	321.90	(123.54)
	Adjustments for provisions	16.28	63.07
	Total adjustments for working capital	**(1,641.72)**	**(7,544.26)**
	Total adjustments for reconcile profit (loss)	**(1,405.83)**	**(5,761.79)**
	Net cash flows from (used in) operations	**418.44**	**(942.75)**
	Income taxes paid (refund)	357.62	1,112.89
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) operating activities before extraordinary items	**60.82**	**(2,055.65)**
	Proceeds from extraordinary items	-	-
	Payment for extraordinary items	-	-
	Net cash flows from (used in) operating activities	**60.82**	**(2,055.65)**
4	**CASH FLOW FROM (USED IN) INVESTING ACTIVITIES**		
	Purchase of property plant and equipment	1,471.57	2,234.14
	Proceeds from sales of intangible assets		-
	Purchase of intangible assets	-	6.93
	Long Term loans and advances to subsidiaries	(326.05)	(1,541.31)
	Interest received	52.86	8.64
	Adjustments for decrease (increase) in Non-Current Investments	-	(653.00)
	Proceeds from government grants	-	-
	Net cash flows from (used in) investing activities before extraordinary items	**(2,029.76)**	**(4,426.74)**
	Proceeds from extraordinary items	-	-
	Payment for extraordinary items	-	-
	Net cash flows from (used in) investing activities	**(2,029.76)**	**(4,426.74)**
5	**CASH FLOW FROM (USED IN) FINANCING ACTIVITES**		
	Proceeds from Share warrants	437.72	972.72
	Proceeds from issuing shares less issue cost	-	-
	Proceeds from Long Term borrowings	2,182.73	1,324.29
	Repayments of Long Term borrowings	-	-
	Proceeds from Short Term borrowings	1,251.99	2,014.49
	Repayments of Short Term borrowings	-	-
	Interest paid	356.17	539.67
	Net cash flows from (used in) financing activities before extraordinary items	**3,516.27**	**3,771.82**
	Proceeds from extraordinary items	-	-
	Payment for extraordinary items	-	-
	Net cash flows from (used in) financing activities	**3,516.27**	**3,771.82**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**1,547.33**	**(2,710.56)**
6	**Effect of exchange rate changes on cash and cash equivalents**	-	-
	Effect of exchange rate changes on cash and cash equivalents	-	-
	Net increase (decrease) in cash and cash equivalents	**1,547.33**	**(2,710.56)**
	Cash and cash equivalents cash flow statement at beginning of period	577.81	3,288.37
	Cash and cash equivalents cash flow statement at end of period	**2,125.13**	**577.81**

Notes:
(i) Figures in brackets are outflows / deductions
(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Cash Flow Statement.

FRESHARA AGRO EXPORTS LIMITED 3/9, Puram Prakasam Road, Balaji Nagar, Royapettah, CHENNAI-600 014

For and on behalf of the Board of Directors of
FRESHARA AGRO EXPORTS LIMITED

Junaid Ahmed Khudrathullah Iqbal
Managing Director
DIN : 01917569

Place: Chennai
Date: 14-11-2026

P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98847 46227
E-mail : info@ppnaco.com | Web : www.ppnaco.com

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial results of FRESHARA AGRO EXPORTS LIMITED for Half year ended September 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
FRESHARA AGRO EXPORTS LIMITED,
(Formerly known as Freshara Picklz Exports)

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial results of **FRESHARA AGRO EXPORTS LIMITED** (Formerly known as Freshara Picklz Exports) (hereinafter referred to as "the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for Half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. The Parent Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. The statement has been approved by the Parent Company's Board of Directors. Our responsibility is to issue a report on the financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We

P P N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity;

Name of the Component	Relationship
Conservas Selectas Españolas, S.L.	A Wholly owned subsidiary
Gandin Invest, S.L.	A Wholly owned subsidiary

The unaudited interim financial results and other unaudited financial information of this subsidiary in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information.

5. Based on our review conducted and procedures performed as stated in above and based on the statement provided by the management related to Parent & Subsidiary, 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 Accounting Standards specified under Section 133 of the Companies Act, 2013 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.

For P P N and Company
Chartered Accountants
Firm's Registration No: 013623S
Peer review Certificate No. 020690

D. Hitesh
Partner
Membership Number: 231991
UDIN: 26231991KNUKQT5518

Date :14-11-2026
Place: Chennai

FRESHARA AGRO EXPORTS LIMITED

CIN: L10306TN2023PLC165437

Old No.3, New No.9, Puram Prakasam Road, Balaji Nagar, Royapettah, Chennai, Tamil Nadu, India, 600014

(All amounts are in ₹. lakhs unless stated)

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

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,349.92	2,349.92
(b) Reserves and Surplus	16,289.84	14,193.23
(c) Money received against share warrant	1,410.44	972.72
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	5,407.88	3,435.42
(b) Deferred Tax Liabilities (Net)	290.46	237.43
(c) Long-Term Provisions	75.35	32.66
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	15,700.23	14,526.10
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises; and	411.92	266.43
(B) Total outstanding dues of other creditors	6,178.51	5,535.86
(c) Other Current Liabilities	407.41	2,016.61
(d) Short-Term Provisions	64.24	64.33
TOTAL	**48,586.20**	**43,630.71**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	9,991.07	9,550.04
(ii) Intangible assets	2.80	10.13
(iii) Capital Work in Progress	797.09	144.43
(b) Non-Current Investments	106.18	99.79
(c) Other Non-Current Assets	572.18	321.90
2 CURRENT ASSETS		
(a) Inventories	15,685.44	14,356.41
(b) Trade Receivables	15,513.93	14,991.63
(c) Cash & Cash Equivalents	2,289.64	1,341.46
(d) Short-term Loans and Advances	2,541.57	2,247.83
(e) Other Current Assets	1,086.29	567.09
TOTAL	**48,586.20**	**43,630.71**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation.

For and on behalf of the Board of Directors of
FRESHARA AGRO EXPORTS LIMITED

FRESHARA AGRO EXPORTS LIMITED 3/9, Puram Prakasam Road, Balaji Nagar, Royapettah, CHENNAI-600 014.

Junaid Ahmed Khudrathullah Iqbal
Managing Director
DIN : 01917569

Place: Chennai
Date: 14-11-2026

FRESHARA AGRO EXPORTS LIMITED
CIN: L10306TN2023PLC165437
Old No.3, New No.9, Puram Prakasam Road, Balaji Nagar, Royapettah, Chennai, Tamil Nadu, India, 600014

(All Amounts are in ₹. Lakhs except for No. of Shares & EPS)

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

	Particulars	Half Year Ended 30th September, 2026	Half Year Ended 31st March, 2026	Half Year Ended 30th September, 2025	Year Ended 31st March, 2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	25,409.82	20,790.61	13,437.93	34,228.54
II	Other Income	590.75	425.98	651.54	1,077.52
III	**Total Income (I+II)**	**26,000.56**	**21,216.59**	**14,089.47**	**35,306.06**
IV	**Expenses**				
	Cost of Consumption	18,614.18	15,213.15	10,701.53	25,914.68
	Employee Benefits Expenses	1,958.91	1,250.21	569.38	1,819.59
	Finance Costs	446.46	470.19	303.94	774.13
	Depreciation & Amortisation Expenses	234.33	211.88	147.08	358.96
	Other Expenses	1,969.61	1,083.66	380.75	1,464.41
	Total Expenses (IV)	**23,223.49**	**18,229.09**	**12,102.68**	**30,331.77**
V	**Profit Before Exceptional and Extraordinary Items and Tax(III-IV)**	**2,777.08**	**2,987.50**	**1,986.79**	**4,974.29**
VI	Exceptional Items	-	-	-	-
VII	**Profit Before Extraordinary Items and Tax (V - VI)**	**2,777.08**	**2,987.50**	**1,986.79**	**4,974.29**
VIII	Extraordinary Items	-	-	-	-
IX	**Profit Before Tax (VII - VIII)**	**2,777.08**	**2,987.50**	**1,986.79**	**4,974.29**
X	**Tax Expense:**				
	(1) Current Tax	627.43	680.34	466.75	1,147.09
	(2) Deferred Tax	53.03	40.43	29.00	69.43
	(3) Tax Adjustments for Earlier Years	-	6.81	-	6.81
XI	**Profit/(Loss) For The Period (IX - X)**	**2,096.62**	**2,259.92**	**1,491.04**	**3,750.96**
	Earnings per Equity Share: (In Rs.)				
	(1) Basic	8.92	9.62	6.35	15.96
	(2) Diluted	8.92	9.62	6.35	15.96

Notes on Consolidated Financial Results:

1 The above unaudited consolidated financial results of the Company and its subsidiaries (together, the "Group") for the half-year ended September 30, 2026, which are published in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2026. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 by the Ministry of Corporate Affairs and amendments thereof.

2 The balances appearing under the Trade Payables, Loans and Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the period / year of confirmation and / or reconciliation.

3 Basis of Preparation (CFS): The consolidated financial results have been prepared in accordance with the principles and procedures laid down in Accounting Standard (AS) 21 — "Consolidated Financial Statements" and include the financial results of the Company and the following subsidiaries:

Sl. No.	Name of the subsidiary	Relationship
1	CONSERVAS SELECTAS ESPAÑOLAS, S.L., Spain	Wholly-owned subsidiary
2	GANDIN INVEST, S.L., Spain	Wholly-owned subsidiary

The financial statements of the subsidiaries, which are drawn up under the accounting framework applicable in Spain, have been adjusted, wherever necessary, to align with the accounting policies of the Company and have been consolidated on a line-by-line basis after elimination of intra-group balances and transactions. Both subsidiaries being wholly owned, no minority interest arises on consolidation.

The Company commenced presentation of consolidated financial results from the half-year and year ended March 31, 2026, the subsidiaries having become part of the Group during that half-year. Accordingly:

(a) the figures for the half-year ended September 30, 2026, the half-year ended March 31, 2026 and the year ended March 31, 2026 are consolidated figures;

(b) the figures for the half-year ended September 30, 2025 represent the standalone financial results of the Company, there being no subsidiary during that period, and are, to that extent, not comparable with the figures of the other periods presented; and

(c) the figures for the half-year ended March 31, 2026 are the balancing figures between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the published unaudited standalone figures for the half-year ended September 30, 2025, which were subjected to limited review.

4 The Group operates in a single business segment, namely processing and sale of preserved food products. As the operations of the Group are located in India and in Spain, information by geographical segment is given in the Statement of Segment Information annexed to these results, in accordance with AS 17 — Segment Reporting.

5 Pursuant to the approval of the members at the Extra-Ordinary General Meeting held on January 8, 2026, the Company allotted 23,16,000 Fully Convertible Warrants on a preferential basis on March 13, 2026, in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, at an issue price of ₹168 per warrant. Each warrant is convertible into one fully paid-up equity share of face value ₹10 each (at a premium of ₹158 per share) within 18 months from the date of allotment. An amount equal to 25% of the issue price (₹42 per warrant) was received upfront as warrant subscription money, and the balance 75% (₹126 per warrant) is payable at the time of exercise of the conversion option.

No equity shares were allotted against the warrants during the half year ended September 30, 2026. Subsequent to the half year, on exercise of the conversion option by the warrant holders in respect of 8,29,800 warrants and receipt of the balance consideration of ₹10,45,54,800, the Company allotted 8,29,800 equity shares on October 7, 2026. The status of the warrants as at the date of these results is as under:

(Amount in ₹)

Particulars	Warrants converted into equity shares (allotted on October 7, 2026)	Warrants outstanding	Total
No. of warrants	8,29,800	14,86,200	23,16,000
Received as at March 31, 2026 (25% @ ₹42)	3,48,51,600	6,24,20,400	9,72,72,000
Received on conversion (75% @ ₹126)	10,45,54,800	–	10,45,54,800
Total received as at date	**13,94,06,400**	**6,24,20,400**	**20,18,26,800**
Balance outstanding (75% @ ₹126)	–	18,72,61,200	18,72,61,200

The entire amount of ₹20,18,26,800 received on the warrants up to the date of these results, comprising the warrant subscription money of ₹9,72,72,000 and the balance consideration of ₹10,45,54,800 received on conversion, has been fully utilised towards the objects of the issue. There has been no deviation or variation in the utilisation of the proceeds of the preferential issue.

6 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

FRESHARA AGRO EXPORTS LIMITED 3/9, Puram Prakasam Road, Balaji Nagar, Royapettah, CHENNAI-600 014.

7	There were no exceptional and extra-ordinary items for the reporting period.
8	Foreign Currency Translation: The two subsidiaries have been classified as non-integral foreign operations under AS 11 — The Effects of Changes in Foreign Exchange Rates. Assets and liabilities have been translated at the closing rate as on September 30, 2026; income and expenses at the average rate for the half-year ended September 30, 2026. The resulting exchange differences have been accumulated in the Foreign Currency Translation Reserve under Reserves and Surplus.
9	The gratuity provision of the Company for the half-year has been computed considering the revised gratuity provisions under the New Labour Codes.
10	The revenue from operations of the Company for the first half of the financial year is usually lower due to the seasonal nature of its business.
11	The Statutory Auditors of the Company have carried out a limited review of the above unaudited consolidated financial results for the half-year ended September 30, 2026, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
12	Earnings per share for the half-year periods are not annualised. EPS has been computed on the weighted average number of equity shares outstanding during the respective periods. Diluted EPS has been computed considering the outstanding fully convertible warrants as potential equity shares, in accordance with AS 20 — Earnings Per Share.
13	Export incentives of the Company under the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme are recognised under 'Other Operating Revenue' when there is reasonable assurance that the conditions are complied with and the benefit will be received.
14	The accounting policies followed in the preparation of these consolidated financial results are the same as those followed in the preparation of the consolidated financial statements for the year ended March 31, 2026.

For and on behalf of the Board of Directors of
FRESHARA AGRO EXPORTS LIMITED

FRESHARA AGRO EXPORTS LIMITED
3/9, Puram Prakasam Road, Balaji Nagar, Royapettah, CHENNAI-600 014.

Junaid Ahmed Khudrathullah Iqbal
Managing Director
DIN : 01917569

Place: Chennai
Date: 14.11.2026

FRESHARA AGRO EXPORTS LIMITED

CIN: L10306TN2023PLC165437

Old No.3, New No.9, Puram Prakasam Road, Balaji Nagar, Royapettah, Chennai, Tamil Nadu, India, 600014

Consolidated Statement of Cash Flow for the Half Year ended September 30, 2026

(All amounts are in ₹. lakhs unless stated)

	Particulars	For the Half Year Ended September 30, 2026	For the Year Ended March 31, 2026
		Unaudited	Audited
1	**CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES:**		
	Profit before extraordinary items and tax	2,777.08	4,974.29
2	**Adjustments for reconcile profit (loss)**		
	Adjustments for finance costs	446.46	572.22
	Adjustments for depreciation and amortisation expense	234.33	358.96
	Adjustments for unrealised foreign exchange losses gains	-	930.48
	Other adjustments for which cash effects are investing cash flow - Interest Income	(1.38)	(8.64)
	Other adjustments for non-cash items - Deferred tax movement other than through P&L	-	-
	Total adjustments to profit (loss)	**679.41**	**1,853.02**
3	**Adjustments for working capital:**		
	Adjustments for decrease (increase) in inventories	(1,329.03)	(9,090.20)
	Adjustments for decrease (increase) in trade receivables	(522.30)	(7,549.31)
	Adjustments for decrease (increase) in short-term loans and advances	(293.74)	-
	Adjustments for decrease (increase) in other current assets	(519.20)	(59.13)
	Adjustments for increase (decrease) in trade payables	799.79	3,735.76
	Adjustments for increase (decrease) in other current liabilities	(1,646.37)	1,611.52
	Adjustments for decrease (increase) in Other Non-Current Assets	321.90	(123.54)
	Adjustments for provisions	42.60	63.07
	Total adjustments for working capital	**(3,146.35)**	**(11,411.83)**
	Total adjustments for reconcile profit (loss)	**(2,466.93)**	**(9,558.81)**
	Net cash flows from (used in) operations	**310.14**	**(4,584.52)**
	Income taxes paid (refund)	(627.43)	(1,139.40)
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) operating activities before extraordinary items	**(317.29)**	**(5,723.92)**
	Proceeds from extraordinary items	-	-
	Payment for extraordinary items	-	-
	Net cash flows from (used in) operating activities	**(317.29)**	**(5,723.92)**
4	**CASH FLOW FROM (USED IN) INVESTING ACTIVITIES**		
	Purchase of property plant and equipment (incl. intangibles and CWIP, net of disposals)	(1,320.69)	(5,114.56)
	Proceeds from sales of intangible assets	-	-
	Capital advances paid / creditors for capital goods settled	(295.19)	-
	GST input credit on capital goods (non-current)	(234.78)	-
	Adjustments for decrease (increase) in Non-Current Investments	(6.39)	0.21
	Interest received	1.38	8.64
	Proceeds from government grants	-	-
	Net cash flows from (used in) investing activities before extraordinary items	**(1,855.68)**	**(5,105.71)**
	Proceeds from extraordinary items	-	-
	Payment for extraordinary items	-	-
	Net cash flows from (used in) investing activities	**(1,855.68)**	**(5,105.71)**
5	**CASH FLOW FROM (USED IN) FINANCING ACTIVITIES**		
	Proceeds from Share warrants	437.72	972.72
	Proceeds from issuing shares less issue cost	-	-
	Proceeds from Long Term borrowings	1,972.46	2,649.67
	Repayments of Long Term borrowings	-	-
	Proceeds from Short Term borrowings	1,174.13	5,807.45
	Repayments of Short Term borrowings	-	-
	Interest paid	(446.46)	(572.22)
	Net cash flows from (used in) financing activities before extraordinary items	**3,137.86**	**8,857.62**
	Proceeds from extraordinary items	-	-
	Payment for extraordinary items	-	-
	Net cash flows from (used in) financing activities	**3,137.85**	**8,857.64**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**964.88**	**(1,971.99)**
6	Effect of exchange rate changes on cash and cash equivalents (translation of foreign subsidiaries)	(16.70)	25.08
	Net increase (decrease) in cash and cash equivalents	**948.18**	**(1,946.91)**
	Cash and cash equivalents cash flow statement at beginning of period	1,341.46	3,288.37
	Cash and cash equivalents cash flow statement at end of period	**2,289.64**	**1,341.46**

Notes:

(i) Figures in brackets are outflows / deductions

(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Cash Flow Statement.

FRESHARA AGRO EXPORTS LIMITED 3/9, Puram Prakasam Road, Balaji Nagar, Royapettah, CHENNAI-600 014.

For and on behalf of the Board of Directors of
FRESHARA AGRO EXPORTS LIMITED

Junaid Ahmed Khudrathullah Iqbal
Managing Director
DIN : 01917569

Place: Chennai
Date: 14-11-2026

P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98847 46227
E-mail : info@ppnaco.com | Web : www.ppnaco.com

CERTIFICATE ON UTILISATION OF PROCEEDS OF PREFERENTIAL ISSUE OF WARRANTS OF M/s FRESHARA AGRO EXPORTS LIMITED

To,
The Board of Directors,
M/s. FRESHARA AGRO EXPORTS LIMITED,
Old No.3, New No.9, Puram Prakasam Road, Balaji Nagar,
Royapettah, Chennai,
Tamil Nadu – 600014, India.

Respected Sir/Madam,

Sub: Certificate on utilisation of the proceeds of the preferential issue of Fully Convertible Warrants by FRESHARA AGRO EXPORTS LIMITED ("the Company"), pursuant to NSE Circular No. NSE/CML/2024/23 dated September 5, 2024

We, the Statutory Auditors of the Company, have been requested by the Company to certify the utilisation of the proceeds of its preferential issue of Fully Convertible Warrants, for submission to the National Stock Exchange of India Limited along with the financial results for the half year ended September 30, 2026. For this purpose, we have examined the books of account, bank statements and other relevant records and documents of the Company and have obtained the information and explanations considered necessary.

Details of the issue

Pursuant to the approval of the members at the Extra-Ordinary General Meeting held on January 8, 2026, the Company allotted 23,16,000 Fully Convertible Warrants on a preferential basis on March 13, 2026, in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, at an issue price of ₹168 per warrant. Each warrant is convertible into one fully paid-up equity share of face value ₹10 each (at a premium of ₹158 per share) within 18 months from the date of allotment. An amount equal to 25% of the issue price (₹42 per warrant) was received upfront as warrant subscription money, and the balance 75% (₹126 per warrant) is payable at the time of exercise of the conversion option.

No equity shares were allotted against the warrants during the half year ended September 30, 2026. Subsequent to the half year, on exercise of the conversion option by the warrant holders in respect of 8,29,800 warrants and receipt of the balance consideration of ₹10,45,54,800 in October 2026, the Company allotted 8,29,800 equity shares on October 7, 2026. The status of the warrants as at the date of this certificate is as under:

(Amount in ₹)

Particulars	Warrants converted into equity shares (allotted on 07-10-2026)	Warrants outstanding	Total
No. of warrants	8,29,800	14,86,200	23,16,000
Received as at 31-03-2026 (25% @ ₹42)	3,48,51,600	6,24,20,400	9,72,72,000
Received in October 2026 on conversion (75% @ ₹126)	10,45,54,800	–	10,45,54,800
Total received as at date	**13,94,06,400**	**6,24,20,400**	**20,18,26,800**
Balance outstanding (75% @ ₹126)	–	18,72,61,200	18,72,61,200

Funds received on the preferential issue of warrants

(₹ in lakhs)

Date of allotment	Particulars	Amount (₹ in lakhs)
13-03-2026	Warrant subscription money (25% @ ₹42 on 23,16,000 warrants), received at the time of allotment of warrants	972.72
07-10-2026	Balance consideration (75% @ ₹126 on 8,29,800 warrants), received in October 2026 on conversion into equity shares	1,045.55
Total		**2,018.27**

P P N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

Utilisation of proceeds

Based on our examination as stated above and according to the information and explanations given to us, we certify that:

(a) the warrant subscription money of ₹972.72 lakhs received up to March 31, 2026 was fully utilised during the financial year ended March 31, 2026 towards the objects of the issue, and no part of it remained unutilised as at September 30, 2026;

(b) the balance consideration of ₹1,045.55 lakhs received in October 2026 on conversion of warrants has been fully utilised towards the said objects up to the date of this certificate; and

(c) there has been no deviation or variation in the utilisation of the proceeds of the preferential issue from the objects stated in the explanatory statement to the notice of the said Extra-Ordinary General Meeting.

Yours faithfully,
For P P N AND COMPANY
Chartered Accountants
Firm Reg No: 013623S
Peer Review Certificate No. 020690

D Hitesh
Partner
Membership Number: 231991
UDIN: 26231991EBYUOT4102

Place: Chennai
Date: 14-11-2026.