November 12, 2026

To
The Manager-Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G-Block,
Bandra-Kurla Complex Bandra (E),
Mumbai - 400051

SCRIP CODE: PRLIND

SUB: OUTCOME OF THE MEETING OF BOARD OF DIRECTORS PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Dear Sir,

With reference to the captioned subject, we wish to inform that the Board of Directors of the Company in its meeting held today, i.e. on November 12, 2026 through Video Conferencing have inter-alia considered and approved the following matters:

1. Approval of Unaudited Half Yearly Financial Results along with the Limited Review Report for the Financial Year ended on September 30, 2026.

The Board of Directors considered and approved the Unaudited Half Yearly Financial Results along with the Limited Review Report for the financial year ended on September 30, 2026. The said Unaudited Half Yearly Financial Results are prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the Limited Review Report issued by M/s Sarvam & Associates, Statutory Auditors of the Company as annexed herewith in **Annexure "A".**

2. Appointment of M/s CountBlue LLP, Practicing Company Secretaries as the Secretarial Auditor of the Company for the Financial Year 2026-27.

The Board appointed M/s CountBlue LLP, Practicing Company Secretaries as the Secretarial Auditor of the Company for the Financial Year 2026-27 pursuant to the provisions of Section 204 of the Companies Act, 2013 read with rules made thereunder. The required details pursuant to SEBI (LODR) Regulations, 2015 are annexed herewith in **Annexure** "**B"**.

The meeting commenced at **03:15 P.M.** and concluded at **04:10 P.M.**

Kindly take the same on your records.

Thanking You

Yours faithfully,

For Premier Roadlines Limited

Samin Gupta

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Samin Gupta

Whole Time Director & CFO

DIN: 09621798

SARVAM & ASSOCIATES
CHARTERED ACCOUNTANTS
403, KLJ Tower North, B-5, Netaji Subhash Place, Pitampura
New Delhi-110034 Tel.: +91-11-43044809
E-mail : vijayparshottam@gmail.com

Independent Auditor's Review Report on Standalone Unaudited Half Yearly Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

To
The Board of Directors
Premier Roadlines Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the statement") of **Premier Roadlines Limited** ("the Company") for the Half year ended 30th September, 2026 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 25 "Interim Financial Reporting" "(AS 25)", 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 these financial statements based on our review.

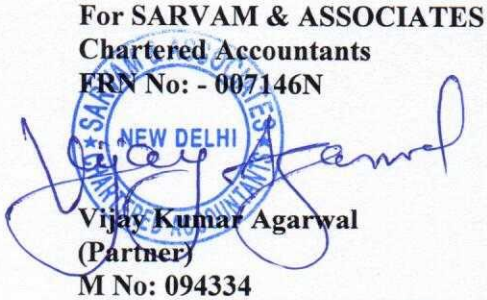
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, to Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. **Other Matters- Change in Accounting Estimate**
The company has revised its estimate of useful life and residual value of commercial vehicle on the basis of technical assessment done by independent IBBI Registered Valuer (Plant & Machinery). The certificate is dated 25 September 2026. The valuer considered the assets' heavy-duty construction, rated load capacity, structural fatigue, maintainability and the Company's maintenance practices. Based on this assessment, the Board of Directors revised the useful life of Puller units from 8 years to 15 years and of Axle/Trailer units from 8 years to 12 years, with effect from 1 April 2026. It also revised the residual value of both categories from 5% to 10% of the original/capitalised cost, with effect from 1 April 2026. These estimates differ from those in Schedule II to the Companies Act, 2013, as permitted by Note 4 of Part A of Schedule II.
The change in accounting estimate has resulted in increase in profit for the half year ended 30 September 2026 by ₹92.79 lakhs and value of Property Plant & Equipment's by ₹ 92.79 lakhs. Further, the impact of above changes on future periods is not practicable to estimate.

SARVAM & ASSOCIATES ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

5. Based on our limited review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with Accounting Standard and other recognized accounting practices and policies generally accepted in India, 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.

For SARVAM & ASSOCIATES
Chartered Accountants
FRN No: - 007146N



Vijay Kumar Agarwal
(Partner)
M No: 094334
UDIN: 26094334HBRI2L4764
Place: New Delhi
Date: 12/11/2026

Premier Roadlines Limited

CIN No: L51103DL2008PLC175563 Web-site : www.prlindia.com

Registered Address: B-870, Near Church, New Ashok Nagar, New Delhi, Delhi, India, 110096

Tel : 91-11-46313100 Email : cs@prlindia.com

Standalone Balance Sheet as at September 30, 2026

(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Particulars	Unaudited As at September 30, 2026	Audited As at March 31, 2026
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	2,286.25	2,286.25
(b) Reserves and surplus	8,767.16	7,984.84
	11,053.41	**10,271.09**
(2) Non-current liabilities		
(a) Long-term borrowings	1,472.75	1,806.12
(b) Deferred tax liabilities (Net)	228.54	165.68
(c) Long-term provisions	152.26	150.44
	1,853.55	**2,122.24**
(3) Current liabilities		
(a) Short-term borrowings	2,718.46	3,779.75
(b) Trade payables		
(i)Total outstanding dues of Micro Enterprises and Small Enterprises; and	373.33	247.17
(ii)Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	454.96	678.41
(c) Other current liabilities	199.77	348.76
(d) Short-term provisions	34.30	16.54
	3,780.81	**5,070.63**
Total	**16,687.78**	**17,463.96**
II. ASSETS		
(1) Non - current assets		
(a) Property plant and equipment & Intangible Assets		
(i) Property Plant and Equipment	5,486.37	4,996.69
(ii) Intangible assets	37.68	17.49
(b) Non-current investments	54.00	54.00
(c) Long-term loans and advances	469.78	273.02
(d) Other non-current assets	46.65	43.04
	6,094.48	**5,384.24**
(2) Current assets		
(a) Trade receivables	9,854.08	11,518.05
(b) Cash and cash equivalents	97.82	91.45
(c) Short-term loans and advances	541.70	312.04
(d) Other current assets	99.71	158.18
	10,593.30	**12,079.72**
Total	**16,687.78**	**17,463.96**

For and on behalf of the Board of Directors
Premier Roadlines Limited

Samin Gupta

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Samin Gupta
Whole Time Director & CFO
DIN: 09621798

Date: 12th November 2026
Place : Delhi

Premier Roadlines Limited

CIN No: L51103DL2008PLC175563 Web-site : www.prlindia.com

Registered Address: B-870, Near Church, New Ashok Nagar, New Delhi, Delhi, India, 110096

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Standalone Statement of Profit and Loss for the Half Year and Year ended September 30, 2026

(All Amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Particulars		Half Year Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026
I	**Revenue:**				
(a)	Revenue from operations	16,676.75	18,979.43	14,096.19	33,075.62
(b)	Other income	7.38	5.67	2.14	7.81
	Total Income	**16,684.13**	**18,985.10**	**14,098.33**	**33,083.43**
II	**Expenses:**				
(a)	Cost of Operational Expenses	14,022.66	16,650.32	11,704.35	28,354.67
(b)	Employee benefits expenses	802.18	738.58	691.80	1,430.38
(c)	Finance cost	200.11	142.53	116.80	259.33
(d)	Depreciation and amortisation expense	195.71	238.79	161.61	400.40
(e)	Other expenses	427.71	395.01	393.76	788.77
	Total Expenses	**15,648.37**	**18,165.23**	**13,068.32**	**31,233.55**
III	**Profit before Exceptional Items (I-II)**	**1,035.76**	**819.87**	**1,030.01**	**1,849.88**
IV	**Exceptional Item**	**(0.08)**	**(4.84)**	**-**	**(4.84)**
V	**Profit Before Tax (III - IV)**	**1,035.68**	**815.03**	**1,030.01**	**1,845.04**
VI	**Tax expense:**				
(a)	Current tax	190.50	138.54	208.95	347.49
(b)	Tax adjustment related to earlier periods	-	(0.14)	6.67	6.53
(c)	Deferred tax expense/(income)	62.86	72.71	53.65	126.36
		253.36	**211.11**	**269.27**	**480.38**
VII	**Profit for the period/year (V-VI)**	**782.32**	**603.92**	**760.74**	**1,364.66**
VIII	**Earnings per share (of Rs. 10 each):**				
	Basic	3.42	2.64	3.33	5.97
	Diluted	3.42	2.64	3.33	5.97

Notes:

(1) The above Standalone financial results have been reviewed and recommended for adoption by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 12th November, 2026.

(2) The Standalone Financials Results for the Half year ended 30th September, 2026 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(3) The above Unaudited Standalone Financial results for the Half year ended on 30th September, 2026 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

(4) Company is primarily engaged in "Transport operations" which constitutes a single reporting segment for the purpose of making decisions about resource allocation, therefore there are no segment to be reported as required under Accounting Standard 17.

(5) As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.

(6) Change in estimated useful life and residual value of Commercial Vehicles:

During the half year ended 30 September 2026, the Company had the useful life of its commercial vehicles technically assessed by an independent IBBI Registered Valuer (Plant & Machinery). The certificate is dated 25 September 2026. The valuer considered the assets' heavy-duty construction, rated load capacity, structural fatigue, maintainability and the Company's maintenance practices. Based on this assessment, the Board of Directors revised the useful life of Puller units from 8 years to 15 years and of Axle/Trailer units from 8 years to 12 years with effect from 1 April 2026. It also revised the residual value of both categories from 5% to 10% of the original/capitalised cost, with effect from 1 April 2026. These estimates differ from those in Schedule II to the Companies Act, 2013, as permitted by Note 4 of Part A of Schedule II.

The change in accounting estimate has resulted in increase in profit for the half year ended 30 September 2026 by ₹92.79 lakhs and value of Property Plant & Equipments by ₹ 92.79 lakhs.Further, the impact of above changes on future periods is not practicable to estimate.

(7) The results for the half year ended 30th September, 2026 are available on the National Stock Exchange website (URL: www.nseindia.com) and on Company website www.prlindia.com.

(8) Figures have been rounded off to the multiple of Lakhs. Previous period's/year's figures have been regrouped and rearranged wherever necessary to make them comparable with the current period figures.

For and on behalf of the Board of Directors
Premier Roadlines Limited

Samin Gupta

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Samin Gupta
Whole Time Director & CFO
DIN: 09621798

Date: 12th November 2026
Place : Delhi

Premier Roadlines Limited

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Standalone Cash Flow Statement For The Half Year Ended September 30, 2026

(All Amounts are in Lakhs of Indian Rupees, unless otherwise stated)

	PARTICULARS	For the Half Year Ended September 30, 2026		For the Year Ended March 31, 2026	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before tax	1,035.68		1,845.05	
	Adjustments For :				
	Depreciation and Amortisation Expenses	195.71		400.40	
	(Profit)/Loss on sale of property, plant and equipments	0.08		4.84	
	Interest Income on Fixed Deposit	(0.49)		(3.52)	
	Bad Debts	5.67		1.06	
	Provision for doubtful debts written back	-		(2.76)	
	Interest / Financial Expenses	98.78		147.25	
	Operating Profit before working capital Changes		**1,335.43**		**2,392.32**
	Adjustments For :				
	(Increase)/Decrease in Trade Receivables	1,658.30		(66.79)	
	Increase/Decrease in Loan & Advances	(522.46)		(184.73)	
	Increase/(Decrease) in Trade Payables and advances	(97.29)		(140.25)	
	Increase/(Decrease) in Other Current Liabilities and Provisions	(129.43)		(72.33)	
	(Increase)/Decrease in Other Assets	55.36		(55.18)	
	Net Changes in Working Capital		**964.48**		**(519.28)**
	Operating Profit after working capital Changes		**2,299.91**		**1,873.04**
	Less: Direct Tax Paid		(64.01)		(519.81)
	Cash Generated From Operating Activities		**2,235.90**		**1,353.23**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of property, plant and equipments	(715.64)		(2,855.67)	
	Interest Income on Fixed Deposits	-		3.52	
	(Increase)/Decrease in Fixed Deposits	-		3.66	
	(Increase)/Decrease in Capital Advances	(30.43)		(23.72)	
	Sale of property, plant and equipments	9.97		15.00	
	Net Cash from (used in) Investing activities		**(736.10)**		**(2,857.21)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Interest / Financial Charges	(98.78)		(147.25)	
	Increase/Decrease in Long Term Borrowings	(333.36)		785.64	
	Increase/Decrease in Short Term Borrowings	(1,061.29)		897.12	
	Net Cash from (used in) Financing Activities		**(1,493.43)**		**1,535.51**
I	Total increase (decrease) in cash and Cash equivalents during the Half year (A+B+C)		**6.37**		**31.53**
II	Cash and cash equivalents at beginning of Half year		91.45		59.92
III	Cash and cash equivalents as at end of the Half year (I+II)		**97.82**		**91.45**
	Note to the cash flow statement				
	Cash and Cash Equivalents				
	Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts.				
	- Cash on hand	31.60		34.76	
	- balances with banks	66.22		56.69	
	Total	**97.82**		**91.45**	

For and on behalf of the Board of Directors

Premier Roadlines Limited

Samin Gupta

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Samin Gupta

Whole Time Director & CFO

DIN: 09621798

Date: 12th November 2026

Place : Delhi

SARVAM & ASSOCIATES
CHARTERED ACCOUNTANTS
403, KLJ Tower North, B-5, Netaji Subhash Place, Pitampura
New Delhi-110034 Tel.: +91-11-43044809
E-mail : vijayparshottam@gmail.com

Independent Auditor's Review Report on the Half yearly Unaudited Consolidated 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
Premier Roadlines Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Premier Roadlines Limited ("the Parent"), which includes its subsidiary (the Parent and its subsidiary together referred to as 'the Group') for the Half yearly period ended on September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "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 read with the Circular. Our responsibility isto 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 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. 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 usto 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 also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

   Premier Roadlines Limited ("Parent") (A Company incorporated under Companies Act, 2013 or under any previous company law)

   Subsidiary: -

   Premier Worldwide Logistics Private Limited ("Subsidiary") (A Company incorporated under Companies Act, 2013 or under any previous company law)

SARVAM & ASSOCIATES * NEW DELHI * CHARTERED ACCOUNTANTS

5. The accompanying Statements include the unaudited interim financial results of parent along with its subsidiary for the half yearly period ended on 30th September 2026 respectively as considered in the unaudited financial results. The unaudited financial results of subsidiary have been reviewed by the management itself. Review reports have been submitted to us by the management and our conclusion on the statement in so far as it relates to amounts and disclosure in the financial statements of subsidiary companies are based solely on the report of the management certification and procedure performed by us. Our conclusion, in so far as it relates to the affairs of such subsidiary, are based solely on the report of management. Our conclusion is not modified in respect of this matter.

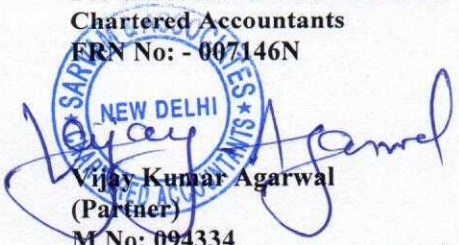
6. **Other Matters- Change in Accounting Estimate**

The Holding company has revised it's estimate of useful life and residual value of commercial vehicle on the basis of technical assessment done by independent IBBI Registered Valuer (Plant & Machinery). The certificate is dated 25 September 2026. The valuer considered the assets' heavy-duty construction, rated load capacity, structural fatigue, maintainability and the Company's maintenance practices. Based on this assessment, the Board of Directors revised the useful life of Puller units from 8 years to 15 years and of Axle/Trailer units from 8 years to 12 years, with effect from 1 April 2026. It also revised the residual value of both categories from 5% to 10% of the original/capitalized cost, with effect from 1 April 2026. These estimates differ from those in Schedule II to the Companies Act, 2013, as permitted by Note 4 of Part A of Schedule II.

The change in accounting estimate has resulted in increase in profit for the half year ended 30 September 2026 by ₹92.79 lakhs and value of Property Plant & Equipment's by ₹ 92.79 lakhs. Further, the impact of above changes on future periods is not practicable to estimate.

7. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement, prepared in accordance with the generally accepted accounting principles in India and to comply with the Accounting Standard-25 "Interim Financial Reporting" notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SARVAM & ASSOCIATES
Chartered Accountants
FRN No: - 007146N



Vijay Kumar Agarwal
(Partner)
M No: 094334
UDIN: 26094334EPBS275899
Place: New Delhi
Date: 12/11/2026

Premier Roadlines Limited

CIN No: L51103DL2008PLC175563 Web-site : www.prlindia.com

Registered Address: B-870, Near Church, New Ashok Nagar, New Delhi, Delhi, India, 110096

Tel : 91-11-46313100 Email : cs@prlindia.com

Consolidated Balance Sheet as at September 30, 2026

(All Amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Particulars	Unaudited As at September 30, 2026	Audited As at March 31, 2026
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	2,286.25	2,286.25
(b) Reserves and surplus	8,801.69	8,001.96
	11,087.94	**10,288.21**
(2) Non-current liabilities		
(a) Long-term borrowings	1,472.75	1,806.12
(b) Deferred tax liabilities (Net)	228.25	165.42
(c) Long-term provisions	152.26	150.44
	1,853.26	**2,121.98**
(3) Current liabilities		
(a) Short-term borrowings	2,718.46	3,779.75
(b) Trade payables		
(i)Total outstanding dues of Micro Enterprises and Small Enterprises; and	373.33	247.17
(ii)Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	466.94	681.62
(c) Other current liabilities	201.45	350.45
(d) Short-term provisions	34.30	18.13
	3,794.48	**5,077.12**
Total	**16,735.68**	**17,487.31**
II. ASSETS		
(1) Non - current assets		
(a) Property plant and equipment & Intangible Assets		
(i) Property Plant and Equipment	5,488.60	4,999.37
(ii) Intangible assets	37.67	17.52
(b) Non-current investments	0.02	0.02
(c) Goodwill	0.19	0.19
(d) Long-term loans and advances	463.26	273.03
(e) Other non-current assets	47.36	43.76
	6,037.10	**5,333.89**
(2) Current assets		
(a) Trade receivables	9,971.01	11,534.32
(b) Cash and cash equivalents	115.23	148.18
(c) Short-term loans and advances	512.63	312.66
(d) Other current assets	99.71	158.26
	10,698.58	**12,153.42**
Total	**16,735.68**	**17,487.31**

For and on behalf of the Board of Directors

Premier Roadlines Limited

Samin Gupta

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Samin Gupta

Whole Time Director & CFO

DIN: 09621798

Date: 12th November 2026

Place : Delhi

Premier Roadlines Limited
CIN No: L51103DL2008PLC175563 Web-site : www.prlindia.com
Registered Address: B-870, Near Church, New Ashok Nagar, New Delhi, Delhi, India, 110096
Tel : 91-11-46313100 Email : cs@prlindia.com

Consolidated Statement of Profit and Loss for the Half Year and Year ended September 30, 2026

(All Amounts are in Lakhs of Indian Rupees, unless otherwise stated)

		Half Year Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
Particulars		**September 30, 2026**	**March 31, 2026**	**September 30, 2025**	**March 31, 2026**
I	**Revenue:**				
	(a) Revenue from operations	16,825.58	19,051.46	14,155.72	33,207.18
	(b) Other income	9.52	6.92	2.38	9.30
	Total Income	**16,835.10**	**19,058.38**	**14,158.10**	**33,216.48**
II	**Expenses:**				
	(a) Cost of Operational Expenses	14,144.77	16,706.69	11,756.17	28,462.86
	(b) Employee benefits expenses	804.63	739.12	692.56	1,431.68
	(c) Finance cost	200.11	142.52	116.81	259.33
	(d) Depreciation and amortisation expense	196.22	239.20	163.46	402.66
	(e) Other expenses	430.33	397.82	396.44	794.26
	Total Expenses	**15,776.06**	**18,225.35**	**13,125.44**	**31,350.79**
III	**Profit before Exceptional Items (I-II)**	**1,059.04**	**833.03**	**1,032.66**	**1,865.69**
IV	**Exceptional Item**	**(0.08)**	**(4.84)**	**-**	**(4.84)**
V	**Profit Before Tax (III - IV)**	**1,058.96**	**828.19**	**1,032.66**	**1,860.85**
VI	**Tax expense:**				
	(a) Current tax	196.39	141.81	209.95	351.76
	(b) Tax adjustment related to earlier periods	-	(0.14)	6.67	6.53
	(c) Deferred tax expense/(income)	62.83	72.75	53.39	126.14
		259.22	**214.42**	**270.01**	**484.43**
VII	**Profit for the period/year (V-VI)**	**799.74**	**613.77**	**762.65**	**1,376.42**
VIII	**Earnings per share (of Rs. 10 each):**				
	Basic	3.50	2.68	3.34	6.02
	Diluted	3.50	2.68	3.34	6.02

Notes:

(1) The above Consolidated financial results have been reviewed and recommended for adoption by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 12th November, 2026.

(2) The Consolidated Financials Results for the Half year ended 30th September, 2026 are reviewed by the statutory auditor of the Group in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(3) The above Unaudited Consolidated Financial results for the Half year ended on 30th September, 2026 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

(4) Group is primarly engaged in "Transport operations" which constitutes a single reporting segment for the purpose of making decisions about resource allocation, therefore there are no segment to be reported as required under Accounting Standard 17.

(5) As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.

(6) Change in estimated useful life and residual value of Commercial Vehicles:

During the half year ended 30 September 2026, the Holding Company had the useful life of its commercial vehicles technically assessed by an independent IBBI Registered Valuer (Plant & Machinery). The certificate is dated 25 September 2026. The valuer considered the assets' heavy-duty construction, rated load capacity, structural fatigue, maintainability and the Group's maintenance practices. Based on this assessment, the Board of Directors revised the useful life of Puller units from 8 years to 15 years and of Axle/Trailer units from 8 years to 12 years, with effect from 1 April 2026. It also revised the residual value of both categories from 5% to 10% of the original/capitalised cost, with effect from 1 April 2026. These estimates differ from those in Schedule II to the Companies Act, 2013, as permitted by Note 4 of Part A of Schedule II.

The change in accounting estimate has resulted in increase in profit for the half year ended 30 September 2026 by ₹92.79 lakhs and value of Property Plant & Equipments by ₹ 92.79 lakhs. Further, the impact of above changes on future periods is not practicable to estimate.

(7) The results for the half year ended 30th September, 2026 are available on the National Stock Exchange website (URL: www.nseindia.com) and on Company website www.prlindia.com.

(8) Figures have been rounded off to the multiple of Lakhs. Previous period's/year's figures have been regrouped and rearranged wherever necessary to make them comparable with the current period figures.

For and on behalf of the Board of Directors
Premier Roadlines Limited

Samin Gupta

Samin Gupta
Whole Time Director & CFO
DIN: 09621798

Date: 12th November 2026
Place : Delhi

Premier Roadlines Limited

CIN No: L51103DL2008PLC175563 Web-site : www.prlindia.com

Registered Address: B-870, Near Church, New Ashok Nagar, New Delhi, Delhi, India, 110096

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Consolidated Cash Flow Statement For The Half Year Ended September 30, 2026

(All Amounts are in Lakhs of Indian Rupees, unless otherwise stated)

	PARTICULARS	For the Half Year Ended September 30, 2026		For the Year Ended March 31, 2026	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before tax	1,058.96		1,860.86	
	Adjustments For :				
	Depreciation and Amortisation Expenses	196.22		402.66	
	(Profit)/Loss on sale of property, plant and equipments	0.08		(4.84)	
	Interest Income on Fixed Deposit	(0.97)		(3.72)	
	Bad Debts	5.67		1.06	
	Provision for doubtful debts written back	-		(2.76)	
	Interest / Financial Expenses	98.78		147.25	
	Operating Profit before working capital Changes		**1,358.74**		**2,400.51**
	Adjustments For :				
	(Increase)/Decrease in Trade Receivables	1,557.64		(52.52)	
	Increase/Decrease in Loan & Advances	(492.78)		(184.33)	
	Increase/(Decrease) in Trade Payables and advances	(88.52)		(146.02)	
	Increase/(Decrease) in Other Current Liabilities and Provisions	(131.03)		(70.95)	
	(Increase)/Decrease in Other Assets	55.39		(55.26)	
	Net Changes in Working Capital		**900.70**		**(509.07)**
	Operating Profit after working capital Changes		**2,259.44**		**1,891.44**
	Less: Direct Tax Paid		(63.38)		(524.09)
	Cash Generated From Operating Activities		**2,196.06**		**1,367.34**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of property, plant and equipments	(715.64)		(2,855.67)	
	Interest Income on Fixed Deposits	0.52		3.72	
	(Increase)/Decrease in Fixed Deposits	-		3.66	
	(Increase)/Decrease in Capital Advances	(30.43)		(23.72)	
	Sale of property, plant and equipments	9.97		24.68	
	Net Cash from (used in) Investing activities		**(735.58)**		**(2,847.33)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Interest / Financial Charges	(98.78)		(147.25)	
	Increase/Decrease in Long Term Borrowings	(333.36)		785.64	
	Increase/Decrease in Short Term Borrowings	(1,061.29)		897.12	
	Net Cash from (used in) Financing Activities		**(1,493.43)**		**1,535.51**
I	Total increase (decrease) in cash and Cash equivalents during the Half year (A+B+C)		**(32.95)**		**55.51**
II	Cash and cash equivalents at beginning of Half year		148.18		92.67
III	Cash and cash equivalents as at end of the Half year (I+II)		**115.23**		**148.18**
	Note to the cash flow statement				
	Cash and Cash Equivalents				
	Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts.				
	- Cash on hand	43.00		46.15	
	- balances with banks	72.23		72.03	
	- Fixed deposits with original maturity ≤ 3 months	-		30.00	
	Total	**115.23**		**148.18**	

For and on behalf of the Board of Directors

Premier Roadlines Limited

Samin Gupta

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Samin Gupta

Whole Time Director & CFO

DIN: 09621798

Date: 12th November 2026

Place : Delhi

Annexure-B

Disclosure of information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015

1. Appointment of Secretarial Auditor of the Company.

S.No.	Disclosure Requirements	Details
1.	Reason for change viz., appointment, ~~re-appointment~~, ~~resignation~~, ~~removal, death or otherwise~~	Appointment of M/s CountBlue LLP, Practicing Company Secretaries as the Secretarial Auditor of the Company
2.	Date of appointment~~/ reappointment~~/~~Cessation~~ (as applicable) & term of appointment~~/re-appointment~~;	November 12, 2026. For the Financial Year 2026-27.
3.	Brief Profile (in case of appointment)	M/s CountBlue LLP is a Practicing Company Secretaries firm and has been engaged in providing Corporate Compliance Solutions to satisfy the client's need by continuously adhering to the highest professional, transparent and ethical standards.
4.	Disclosure of relationships between Directors (in case of appointment of Director)	Not related with any other Director of the Company.

Samin Gupta

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