

May 29, 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 - 400 051**

**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 **May 29, 2026** have inter-alia considered and approved the Audited Standalone and Consolidated Financial Results along with Auditor's Report for the financial year ended on March 31, 2026 as annexed herewith in **Annexure "A"**.

We would like to state that M/s Sarvam & Associates, Statutory Auditors of the Company, have issued audit report with unmodified opinion on the Statement.

The meeting commenced at **02:30 P.M.** and concluded at **03:40 P.M.**

Kindly take the same on your records.

Thanking You

Yours faithfully,  
**For Premier Roadlines Limited**

**Gaurav Chakarvati**  
**Company Secretary & Compliance Officer**  
**M. No. A69115**

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**PREMIER ROADLINES LIMITED**

**CIN: L51103DL2008PLC175563**

REGD. OFFICE: B-870, New Ashok Nagar, Near Church, Delhi-110096

Corp. Office: 5th Floor, 501, Tower A, Plot No. 4B, NEXTRA "The Address, Mayur Vihar Phase 1 Extn., Delhi-110091 • Ph. 011-46313100

Email: info@prlindia.com; cs@prlindia.com | www.prlindia.com | Phone : 011-44015000

# 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

**Auditor's report on review of Standalone Half Year and audit of Annual Financial Results of Premier Roadlines Limited for the half year and year ended March 31, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors of

**Premier Roadlines Limited**

## **Opinion**

We have (1) audited the accompanying Statement of Standalone financial Results of **Premier Roadlines Limited** ("the Company"), for the year ended March 31<sup>st</sup> 2026 and (2) reviewed the accompanying Standalone financial Results of the Company for the half year ended March 31<sup>st</sup> 2026 comprising of Standalone Balance Sheet, Standalone statement of Profit and Loss and Standalone Cash Flow Statement , ("the Statement") 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 Listed Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the Statement :-

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
- ii. give a true and fair view in conformity with the accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended March 31<sup>st</sup> 2026 comprising of Standalone Balance Sheet, Standalone statement of Profit and Loss and Standalone Cash Flow Statement.

## **Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results for the half year ended and year ended March 31, 2026 under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## **Management's and Board of Director's Responsibilities for the Statement**

The Statement, which includes the standalone financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited financial statements for the year ended March 31, 2026. This responsibility includes the preparation and presentation of the statement. The Board of Directors of the Company are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibilities for the review of standalone financial results for half year ended March 31, 2026 and audit of the standalone financial results for year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the half year and year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and



obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Obtain sufficient appropriate audit evidence regarding the Financial Information of the company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



**Other Matter**

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited standalone figures in respect of the full financial year and the published year to date standalone figures up to the half year of the current financial year which were subject to limited review by us. Our report on the standalone financial results for the half year ended March 31, 2026 included in the Statement is not modified in respect of this matter.

**For SARVAM & Associates**

Chartered Accountants

FRN No: - 007146N

  
Vijay Kumar Agarwal  
(Partner)

M No: 094334

UDIN: 26094334WVAOKH8117

Place: New Delhi

Date: 29<sup>th</sup> May 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 March 31, 2026**  
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Particulars	Audited	Audited
	As at March 31, 2026	As at March 31, 2025
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share capital	2,286.25	2,286.25
(b) Reserves and surplus	7,984.84	6,620.16
	<b>10,271.09</b>	<b>8,906.41</b>
<b>(2) Non-current liabilities</b>		
(a) Long-term borrowings	1,806.12	1,020.48
(b) Deferred tax liabilities (Net)	165.68	39.32
(c) Long-term provisions	150.44	130.81
	<b>2,122.24</b>	<b>1,190.61</b>
<b>(3) Current liabilities</b>		
(a) Short-term borrowings	3,779.75	2,882.63
(b) Trade payables		
(i) Total outstanding dues of Micro Enterprises and Small Enterprises; and	247.17	255.15
(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	678.41	810.68
(c) Other current liabilities	348.76	432.32
(d) Short-term provisions	16.54	24.94
	<b>5,070.63</b>	<b>4,405.72</b>
<b>Total</b>	<b>17,463.96</b>	<b>14,502.74</b>
<b>II. ASSETS</b>		
<b>(1) Non - current assets</b>		
<b>(a) Property plant and equipment &amp; Intangible Assets</b>		
(i) Property Plant and Equipment	4,996.69	2,562.23
(ii) Intangible assets	17.49	16.50
(b) Non-current investments	54.00	54.00
(c) Long-term loans and advances	273.02	14.35
(d) Other non-current assets	43.04	41.80
	<b>5,384.24</b>	<b>2,688.88</b>
<b>(2) Current assets</b>		
(a) Trade receivables	11,518.05	11,449.56
(b) Cash and cash equivalents	91.45	59.92
(c) Short-term loans and advances	312.04	196.47
(d) Other current assets	158.18	107.90
	<b>12,079.72</b>	<b>11,813.85</b>
<b>Total</b>	<b>17,463.96</b>	<b>14,502.74</b>

**Samin Gupta**  
Whole Time Director & CFO  
DIN: 09621798

Date: 29.05.2026  
Place : Delhi

**Premier Roadlines Limited**  
CIN No: L51103DL2008PLC175563 Web-site : [www.prlindia.com](http://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](mailto:cs@prlindia.com)  
**Standalone Statement of Profit and Loss for the Half Year and Year ended March 31, 2026**  
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Particulars	Half Year Ended		Year Ended	
	Audited	Unaudited	Audited	Audited
	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
<b>I Revenue:</b>				
(a) Revenue from operations	18,979.43	14,096.19	33,075.62	28,826.74
(b) Other income	5.67	2.14	7.81	22.53
<b>Total Income</b>	<b>18,985.10</b>	<b>14,098.33</b>	<b>33,083.43</b>	<b>28,849.27</b>
<b>II Expenses:</b>				
(a) Cost of Operational Expenses	16,650.32	11,704.35	28,354.67	24,588.13
(b) Employee benefits expenses	738.58	691.80	1,430.38	1,212.83
(c) Finance cost	142.53	116.80	259.33	177.41
(d) Depreciation and amortisation expense	238.79	161.61	400.40	171.90
(e) Other expenses	395.01	393.76	788.77	621.97
<b>Total Expenses</b>	<b>18,165.23</b>	<b>13,068.32</b>	<b>31,233.55</b>	<b>26,772.24</b>
<b>III Profit before Exceptional Items (I-II)</b>	<b>819.87</b>	<b>1,030.01</b>	<b>1,849.88</b>	<b>2,077.03</b>
<b>IV Exceptional Item</b>	<b>(4.84)</b>	<b>-</b>	<b>(4.84)</b>	<b>44.21</b>
<b>V Profit Before Tax (III - IV)</b>	<b>815.03</b>	<b>1,030.01</b>	<b>1,845.04</b>	<b>2,121.24</b>
<b>VI Tax expense:</b>				
(a) Current tax	138.54	208.95	347.49	470.00
(b) Tax adjustment related to earlier periods	(0.14)	6.67	6.53	10.19
(c) Deferred tax expense/(income)	72.71	53.65	126.36	72.47
	<b>211.11</b>	<b>269.27</b>	<b>480.38</b>	<b>552.66</b>
<b>VII Profit for the period/year (V-VI)</b>	<b>603.92</b>	<b>760.74</b>	<b>1,364.66</b>	<b>1,568.58</b>
<b>VIII Earnings per share (of Rs. 10 each):</b>				
Basic	2.64	3.33	5.97	7.09
Diluted	2.64	3.33	5.97	7.09

**Notes:**

- (1) The above 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 29th May, 2026. The Statutory Auditors of the Company have reviewed the half yearly results and carried out audit of the annual financial results for the year ended on March 31, 2026.
- (2) The Results for the year ended March 31, 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 audited Financial results for the year ended on 31st March, 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) The results for the half year ended 31st March, 2026 are available on the National Stock Exchange website (URL: [www.nseindia.com](http://www.nseindia.com)) and on Company website [www.prlindia.com](http://www.prlindia.com)
- (7) Figures have been rounded off to the multiple of Lakhs. Previous year's figures have been regrouped and rearranged wherever necessary to make them comparable with the current year figures.

**Samin Gupta**  
Whole Time Director & CFO  
DIN: 09621798

Date: 29.05.2026  
Place : Delhi

**Premier Roadlines Limited**  
CIN No: L51103DL2008PLC175563 Web-site : www.prlindia.com  
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Tel : 91-11-46313100 Email : cs@prlindia.com  
**Standalone Cash Flow Statement for the Year ended March 31, 2026**  
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

PARTICULARS	Audited		Audited	
	For the Year Ended March 31, 2026		For the Year Ended March 31, 2025	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before tax	1,845.05		2,121.23	
<b>Adjustments For :</b>				
Depreciation and Amortisation Expenses	400.40		171.90	
(Profit)/Loss on sale of property, plant and equipments	4.84		(47.55)	
Interest Income on Fixed Deposit	(3.52)		(5.49)	
Bad Debts	1.06		11.13	
Provision for doubtful debts written back	(2.76)		(14.69)	
Interest / Financial Expenses	147.25		83.44	
<b>Operating Profit before working capital Changes</b>		<b>2,392.32</b>		<b>2,319.97</b>
<b>Adjustments For :</b>				
(Increase)/Decrease in Trade Receivables	(66.79)		(3,710.95)	
Increase/Decrease in Loan & Advances	(184.73)		(3.52)	
Increase/(Decrease) in Trade Payables and advances	(140.25)		133.79	
Increase/(Decrease) in Other Current Liabilities and Provisions	(72.33)		13.44	
(Increase)/Decrease in Other Assets	(55.18)		(21.56)	
<b>Net Changes in Working Capital</b>		<b>(519.28)</b>		<b>(3,588.80)</b>
<b>Operating Profit after working capital Changes</b>		<b>1,873.04</b>		<b>(1,268.83)</b>
Less: Direct Tax Paid		(519.81)		(480.19)
<b>Cash Generated From Operating Activities</b>		<b>1,353.23</b>		<b>(1,749.02)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of property, plant and equipments	(2,855.67)		(1,829.55)	
Interest Income on Fixed Deposits	3.52		5.49	
(Increase)/Decrease in Fixed Deposits	3.66		-	
(Increase)/Decrease in Capital Advances	(23.72)		-	
(Increase)/Decrease in Non Current Investment	-		(54.00)	
Sale of property, plant and equipments	15.00		155.56	
<b>Net Cash from (used in) Investing activities</b>		<b>(2,857.21)</b>		<b>(1,722.50)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase/Decrease in Issue of Share Capital	-		602.40	
Increase/Decrease in Receipt of Security Premium Amount on Share Capital	-		3,433.68	
Increase/Decrease in Expenditure on Public Issue of Equity Shares	-		(671.95)	
Interest / Financial Charges	(147.25)		(83.44)	
Increase/Decrease in Long Term Borrowings	785.64		935.56	
Increase/Decrease in Short Term Borrowings	897.12		(725.45)	
<b>Net Cash from (used in) Financing Activities</b>		<b>1,535.51</b>		<b>3,490.80</b>
<b>I Total increase (decrease) in cash and Cash equivalents during the period/year (A+B+C)</b>		<b>31.53</b>		<b>19.28</b>
<b>II Cash and cash equivalents at beginning of year</b>		<b>59.92</b>		<b>40.64</b>
<b>III Cash and cash equivalents as at end of the year (I+II)</b>		<b>91.45</b>		<b>59.92</b>
<b>Note to the cash flow statement</b>				
<b>Cash and Cash Equivalents (refer Note-14)</b>				
Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts.				
- Cash on hand	34.76		40.70	
- balances with banks	56.69		19.22	
<b>Total</b>	<b>91.45</b>		<b>59.92</b>	

**Samin Gupta**  
Whole Time Director & CFO  
DIN: 09621798

Date: 29.05.2026

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

**Auditor's report on review of Consolidated Half Year and audit of Annual Financial Results of Premier Roadlines Limited for the half year and year ended March 31, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors of

**Premier Roadlines Limited**

## Opinion

We have (a) audited the accompanying statement of Consolidated Financial Results of **Premier Roadlines Limited** (hereinafter referred to as Holding Company) & its subsidiary (holding company and its subsidiary together referred to as "the Group") for the year ended March 31<sup>st</sup> 2026 and (b) reviewed the Consolidated Financial Results of the Group for the half year and year ended March 31, 2026 (refer "Other Matter" section below), comprising of Consolidated Balance Sheet, consolidated statement of Profit and Loss and Consolidated Cash Flow Statement, being submitted by the Group pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement :

- i. includes the results of the following entities: -

Name of Entity	Relationship
1. Premier Roadlines Limited (A Company incorporated under Companies Act, 1956)	Holding Company
2. Premier Worldwide Logistics Private Limited (formerly known as PRL Supply Chain Solutions Private Limited) (A Company incorporated under Companies Act, 2013)	Wholly Owned Subsidiary

ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and

iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information of the Group for the half year and for the year ended March 31, 2026 comprising of Consolidated Balance Sheet, consolidated statement of Profit and Loss and Consolidated Cash Flow Statement. .



### **Basis for opinion**

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results. .

### **Management's and Board of Director's Responsibilities for the Statement**

The Statement, which includes the consolidated financial results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited consolidated financial statements for the year ended March 31, 2026. This responsibility includes the preparation and presentation of the Statement. The Board of Directors of the Holding Company are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Statement by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, the respective Management of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Management of the Companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.



**Auditor's responsibilities for the review of Consolidated Financial Results for the Half Year Ended March 31, 2026 and audit of the Consolidated Financial Results for the Year Ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results for the half year and year ended March 31, 2026, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results. .

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement , including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.



Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement. .

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

We did not audit the financial statements of wholly owned Subsidiary (M/s Premier Worldwide Logistics Private Limited (Formerly known as PRL Supply Chain Solutions Private Limited), whose financial statements reflect total assets of Rs 77.41 Lakhs at 31st March 2026 and total gross revenue of Rs. 131.54Lakhs. These financial statements have been audited by other auditors (M/s M K Singh & Co.) whose reports have been furnished to us by the Management and our opinion on consolidated financial results , in so far as it relates to the amounts and disclosures included in respect of said subsidiary, and our report on consolidated financial results for the half year ended 31<sup>st</sup> March, 2026 and for the year ended March 31, 2026, in so far as it relates to the aforesaid subsidiary, is based solely on the report of the other auditors (M/s M K Singh & Co.).

The Statement includes the results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the consolidated financial results included in the Statement is not modified in respect of this matter.

For SARVAM & Associates

Chartered Accountants

FRN No: - 007146N

NEW DELHI  
Vijay Kumar Agarwal  
(Partner)

M No: 094334

UDIN: 26094334 VTL0D M 1151

Place: New Delhi

Date: 29<sup>th</sup> May 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 March 31, 2026**  
(All Amounts are In Lakhs of Indian Rupees, Unless Otherwise Stated)

Particulars	Audited	Audited
	As at March 31, 2026	As at March 31, 2025
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share capital	2,286.25	2,286.25
(b) Reserves and surplus	8,001.96	6,625.52
	<b>10,288.21</b>	<b>8,911.77</b>
<b>(2) Non-current liabilities</b>		
(a) Long-term borrowings	1,806.12	1,020.48
(b) Deferred tax liabilities (Net)	165.42	39.28
(c) Long-term provisions	150.44	130.81
	<b>2,121.98</b>	<b>1,190.57</b>
<b>(3) Current liabilities</b>		
(a) Short-term borrowings	3,779.75	2,882.63
(b) Trade payables		
(i) Total outstanding dues of Micro Enterprises and Small Enterprises; and	247.17	255.15
(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	681.62	819.66
(c) Other current liabilities	350.45	434.44
(d) Short-term provisions	18.13	24.75
	<b>5,077.12</b>	<b>4,416.63</b>
<b>Total</b>	<b>17,487.31</b>	<b>14,518.97</b>
<b>II. ASSETS</b>		
<b>(1) Non - current assets</b>		
<b>(a) Property plant and equipment &amp; Intangible Assets</b>		
(i) Property Plant and Equipment	4,999.37	2,567.04
(ii) Intangible assets	17.52	16.67
(b) Non-current investments	0.02	0.02
(c) Goodwill	0.19	0.19
(d) Long-term loans and advances	273.03	14.35
(e) Other non-current assets	43.76	42.52
	<b>5,333.89</b>	<b>2,640.79</b>
<b>(2) Current assets</b>		
(a) Trade receivables	11,534.32	11,480.11
(b) Cash and cash equivalents	148.18	92.67
(c) Short-term loans and advances	312.66	197.49
(d) Other current assets	158.26	107.91
	<b>12,153.42</b>	<b>11,878.18</b>
<b>Total</b>	<b>17,487.31</b>	<b>14,518.97</b>

**Samin Gupta**  
Whole Time Director & CFO  
DIN: 09621798

Date: 29.05.2026

Place : Delhi

**Consolidated Statement of Profit and Loss for the Half Year and Year ended March 31, 2026**  
(All Amounts are In Lakhs of Indian Rupees, Unless Otherwise Stated)

Particulars	Half Year Ended		Year Ended	
	Audited	Unaudited	Audited	Audited
	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
<b>I Revenue:</b>				
(a) Revenue from operations	19,051.46	14,155.72	33,207.18	28,890.63
(b) Other income	6.92	2.38	9.30	23.00
<b>Total Income</b>	<b>19,058.38</b>	<b>14,158.10</b>	<b>33,216.48</b>	<b>28,913.63</b>
<b>II Expenses:</b>				
(a) Cost of Operational Expenses	16,706.69	11,756.17	28,462.86	24,641.40
(b) Employee benefits expenses	739.12	692.56	1,431.68	1,214.11
(c) Finance cost	142.52	116.81	259.33	177.41
(d) Depreciation and amortisation expense	239.20	163.46	402.66	172.71
(e) Other expenses	397.82	396.44	794.26	624.72
<b>Total Expenses</b>	<b>18,225.35</b>	<b>13,125.44</b>	<b>31,350.79</b>	<b>26,830.35</b>
<b>III Profit before Exceptional Items (I-II)</b>	<b>833.03</b>	<b>1,032.66</b>	<b>1,865.69</b>	<b>2,083.28</b>
<b>IV Exceptional Item</b>	<b>(4.84)</b>	<b>-</b>	<b>(4.84)</b>	<b>44.21</b>
<b>V Profit Before Tax (III - IV)</b>	<b>828.19</b>	<b>1,032.66</b>	<b>1,860.85</b>	<b>2,127.49</b>
<b>VI Tax expense:</b>				
(a) Current tax	141.81	209.95	351.76	471.26
(b) Tax adjustment related to earlier periods	(0.14)	6.67	6.53	10.19
(c) Deferred tax expense/(income)	72.75	53.39	126.14	72.11
	<b>214.42</b>	<b>270.01</b>	<b>484.43</b>	<b>553.56</b>
<b>VII Profit for the period/year (V-VI)</b>	<b>613.77</b>	<b>762.65</b>	<b>1,376.42</b>	<b>1,573.93</b>
<b>VIII Earnings per share (of Rs. 10 each):</b>				
Basic	2.68	3.34	6.02	7.11
Diluted	2.68	3.34	6.02	7.11

**Notes:**

- (1) The above 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 29th May, 2026. The Statutory Auditors of the Group have reviewed the half yearly results and carried out audit of the annual financial results for the year ended on March 31, 2026.
- (2) The Results for the year ended March 31, 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 audited Financial results for the year ended on 31st March, 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 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) The results for the half year ended 31st March, 2026 are available on the National Stock Exchange website (URL: [www.nseindia.com](http://www.nseindia.com)) and on Company website [www.prlindia.com](http://www.prlindia.com)
- (7) Figures have been rounded off to the multiple of Lakhs. Previous year's figures have been regrouped and rearranged wherever necessary to make them comparable with the current year figures.
- (8) During the current financial year, the Subsidiary Company received shareholder approval at their Extra Ordinary General Meeting held on May 5, 2025 to change its name from PRL Supply Chain Solutions Private Limited to Premier Worldwide Logistics Private Limited. Subsequently, the application for change of name was filed with the Registrar of Companies, Ministry of Corporate Affairs (MCA) and approved on May 21, 2025. The MCA issued the updated Certificate of Incorporation on May 21, 2025.

**Samin Gupta**  
Whole Time Director & CFO  
DIN: 09621798

Date: 29.05.2026

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 Cash Flow Statement for the Year ended March 31, 2026**  
(All Amounts are In Lakhs of Indian Rupees, Unless Otherwise Stated)

PARTICULARS	Audited		Audited	
	For the Year Ended March 31, 2026		For the Year Ended March 31, 2025	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before tax	1,860.86		2,127.50	
<b>Adjustments For :</b>				
Depreciation and Amortisation Expenses	402.66		172.71	
(Profit)/Loss on sale of property, plant and equipments	(4.84)		(47.55)	
Interest Income on Fixed Deposit	(3.72)		(5.93)	
Bad Debts	1.06		11.13	
Provision for doubtful debts written back	(2.76)		(14.69)	
Interest / Financial Expenses	147.25		83.44	
<b>Operating Profit before working capital Changes</b>		<b>2,400.51</b>		<b>2,326.61</b>
<b>Adjustments For :</b>				
(Increase)/Decrease in Trade Receivables	(52.52)		(3,711.45)	
Increase/Decrease in Loan & Advance	(184.33)		(27.76)	
Increase/(Decrease) in Trade Payables and advances	(146.02)		180.59	
Increase/(Decrease) in Other Current Liabilities and Provisions	(70.95)		17.04	
(Increase)/Decrease in Other Assets	(55.26)		(19.30)	
<b>Net Changes in Working Capital</b>		<b>(509.07)</b>		<b>(3,560.88)</b>
<b>Operating Profit after working capital Changes</b>		<b>1,891.44</b>		<b>(1,234.27)</b>
Less: Direct Tax Paid		(524.09)		(481.45)
<b>Cash Generated From Operating Activities</b>		<b>1,367.34</b>		<b>(1,715.72)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of property, plant and equipments	(2,855.67)		(1,830.22)	
Interest Received on Fixed Deposit	3.72		5.93	
(Increase)/Decrease in Fixed Deposits	3.66		-	
(Increase)/Decrease in Capital advances	(23.72)		-	
(Increase)/Decrease in Non Current Investment	-		(54.00)	
Sale of property, plant and equipments	24.68		155.56	
<b>Net Cash from (used in) Investing activities</b>		<b>(2,847.33)</b>		<b>(1,722.73)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase/Decrease in Issue of Share Capital	-		602.40	
Increase/Decrease in Receipt of Security Premium Amount on Share Ca	-		3,433.68	
Increase/Decrease in Expenditure on Public Issue of Equity Shares	-		(671.95)	
Interest / Financial Charges	(147.25)		(83.44)	
Increase/Decrease in Long Term Borrowings	785.64		929.81	
Increase/Decrease in Short Term Borrowings	897.12		(725.45)	
<b>Net Cash from (used in) Financing Activities</b>		<b>1,535.51</b>		<b>3,485.05</b>
I Total increase (decrease) in cash and Cash equivalents during the period/year (A+B+C)		<b>55.51</b>		<b>46.60</b>
II Cash and cash equivalents at beginning of period/year		92.67		46.07
III Cash and cash equivalents as at end of the period/year (I+II)		<b>148.18</b>		<b>92.67</b>
<b>Note to the cash flow statement</b>				
<b>Cash and Cash Equivalents</b>				
Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts.				
- Cash in hand and balances with banks	148.18		92.67	

**Samin Gupta**  
Whole Time Director & CFO  
DIN: 09621798

Date: 29.05.2026

Place : Delhi