

O. P. Bhandari & Co.

Chartered Accountants

30, Omkar House, C. G. Road, Navrangpura, Ahmedabad - 380009
Ph (o): 079-26462539, Mo.: 9825014208, Fax: 079-26563388, e-mail: opbhandarica@gmail.com
GST NO. 24AAAF06762HST1Z9

INDEPENDENT AUDITOR'S LIMITED 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. (as amended)

To the Board of Directors of
Prime Fresh Limited
(Formerly known as Prime Customer Services Limited)

We have reviewed the accompanying standalone unaudited financial statements of M/s. **PRIME FRESH LIMITED** (the Company) for the half year ended September 30, 2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

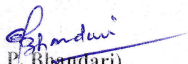
This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 (the 'Act') and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

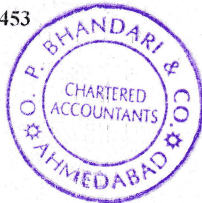
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 do not express an audit opinion.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the financial result and other information presented in accordance with Accounting Standard 25 "Interim Financial Reporting" for the half year ended 30th September 2020 and has been presented solely on the basis of information compiled by the management.

For, M/s. O. P. BHANDARI & CO.
Chartered Accountants
Reg. No. 112633W
UDIN : 20034409AAAACI4453


(O. P. Bhandari)
Partner
M. No.: 34409
Place: Ahmedabad
Date: 12.11.2020



PRIME FRESH LIMITED (FORMERLY KNOWN AS PRIME CUSTOMER SERVICES LIMITED)			
CIN:L51109GJ2007PLC050404			
Regd Office: 102 SANSKAR- 2, NEAR KETAV PETROL PUMP POLYTECHNIC ROAD, AMBAWADI AHMEDABAD GJ 380015 IN			
Un Audited Standalone Statement of Assets and Liabilities as on 30.09.2020			
(Amount in Lakhs)			
Particulars	As at 30.09.2020 (Un Audited)	As at 31.03.2020 (Audited)	
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share capital	349.30	349.30	
(b) Reserves and surplus	753.41	690.96	
(c) Money received agaisnt Warrants	162.00	162.00	
Sub-total - Shareholders' funds	1,264.71	1,202.26	
2 Non-current liabilities			
(a) Long-term borrowings	50.34	86.05	
(b) Deferred tax liabilities (net)	-	-	
Sub-total - Non-current liabilities	50.34	86.05	
3 Currents Liabilities			
(a) Short-term borrowings	201.66	194.07	
(b) Trade payables	-	-	
1. Total Outstanding dues to micro enterprises and small enterprises	-	-	
2. Total Outstanding dues of creditors other than micro enterprised and small enterprises	240.23	629.16	
(c) Other current liabilities	140.02	110.11	
(d) Short-term provision	60.79	43.62	
Sub-total - Current liabilities	642.70	976.95	
TOTAL	1,957.75	2,265.26	
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible Assets	41.27	44.68	
(ii) Intangible Assets	-	-	
(b) Capital Work in Progress	1.47	1.25	
(c) Non-current investments	22.16	22.16	
(d) Long-term loans and advances	31.24	21.74	
(e) Deferred Tax Assets (Net)	1.06	0.57	
Sub-total - Non-current assets	97.20	90.41	
2 Current assets			
(a) Inventories	253.68	359.04	
(b) Trade receivables	1,362.57	1,356.69	
(c) Cash and cash equivalents	37.42	34.66	
(d) Short-term loans and advances	206.88	424.46	
Sub-total - Current assets	1,860.55	2,174.85	
Total -Assets	1,957.75	2,265.26	
Date :- 12.11.2020			
Place :- Ahmedabad			
For and on behalf of the board of Directors			
 			
Jinen C Ghelani			
Managing Director & CFO			
DIN: 01872929			

PRIME FRESH LIMITED (FORMERLY KNOWN AS PRIME CUSTOMER SERVICES LIMITED)

CIN:L51109GJ2007PLC050404

Regd Office: 102 SANSKAR- 2, NEAR KETAV PETROL PUMP POLYTECHNIC ROAD, AMBAWADI AHMEDABAD GJ 380015 IN

Tel: 079 40320244 Email: cs@primefreshlimited.com Website: www.primefreshlimited.com

Standalone Un audited Financial Results half year ended 30.09.2020

	Particulars	Half year ended on			Amount in Lakhs	
					Year Ended on	
		(30.09.2020)	(31.03.2020)	(30.09.2019)	(31.03.2020)	(31.03.2019)
		(Un Audited)	(Audited)	(Un Audited)	(Audited)	(Audited)
1	Revenue from operations					
	I. Revenue from operations	1,764.34	2,820.12	1,904.19	4,724.31	4,317.76
	II. Other income	1.08	0.05	1.00	1.05	0.47
	Total Revenue (I + II)	1,765.42	2,820.17	1,905.19	4,725.36	4,318.23
2	Expenses:					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,199.95	2,445.19	1,341.05	3,786.24	3,225.38
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	105.36	-220.99	44.04	-176.96	76.26
	(d) Employee benefits expense	218.19	249.94	235.12	485.05	523.25
	(e) Finance costs	34.38	35.26	22.62	57.88	34.56
	(f) Depreciation and amortisation expense	4.35	5.38	5.31	10.69	13.21
	(g) Other expenses	120.16	229.53	115.07	344.60	272.65
	Total expenses	1,682.39	2,744.31	1,763.21	4,507.51	4,145.31
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	83.03	75.87	141.98	217.85	172.92
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before extraordinary items and tax (3-4)	83.03	75.87	141.98	217.85	172.92
6	Extraordinary items	-	-	-	-	-
7	Profit / (Loss) before Tax (5-6)	83.03	75.87	141.98	217.85	172.92
8	Tax expense:					
	(a) Current tax	21.07	20.89	35.06	55.95	48.48
	(b) Deferred tax	-0.48	0.12	-0.73	-0.61	-1.79
9	Profit / (Loss) for the period before Minority Interest (7-8)	62.44	54.86	107.65	162.51	126.24
10	Minority Interest	-	-	-	-	-
11	Net Profit / (Loss) for the period	62.44	54.86	107.65	162.51	126.24
11	Paid-up equity share capital	349.30	349.30	349.30	349.30	349.30
	(Face Value Re. 10/- per Share)					
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	690.96	-	-	690.96	-
13	Earnings per share					
	(FV of Rs. 10/- each) (not annualised):					
	(a) Basic	1.79	1.57	3.08	4.65	3.61
	(b) Diluted	1.53	1.37	3.08	4.07	3.61

Date :- 12.11.2020
Place :- Ahmedabad

Jinen C Ghelani



For and on behalf of the board of Directors

Jinen C Ghelani

Jinen C Ghelani
Managing Director & CFO
DIN: 01872929

PRIME FRESH LIMITED (FORMERLY KNOWN AS PRIME CUSTOMER SERVICES LIMITED)

CIN:L51109GJ2007PLC050404

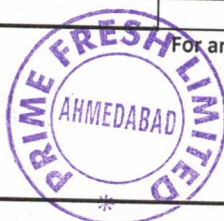
Regd Office: 102 SANSKAR- 2, NEAR KETAV PETROL PUMP POLYTECHNIC ROAD, AMBAWADI AHMEDABAD GJ 380015 IN

Tel: 079 40320244 Email: cs@primefreshlimited.com Website: www.primefreshlimited.com

Standalone UnAudited Cash Flow Statement for the Haly Year Ended 30.09.2020

Sr No	Particulars	Amount in Lakhs		
		For the Half Year ended 30.09.2020 Un audited	For the Half Year ended 30.09.2019 Un Audited	For the Year ended 31.03.2020 Audited
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Net profit before tax from continuing operations	83.03	141.98	217.85
	Add/Less : Adjustments	-	-	-
	Loss/(Profit) on sale of fixed asset	-	-	-
	Depreciation and amortization Expense	4.35	5.31	10.69
	Finance cost	31.86	21.53	47.45
	Interest income	-	-	-
II	Operating Profit before Working Capital Changes	119.24	168.82	275.99
	Movements in working capital :			
	Increase/ (decrease) in trade payables	-388.93	-70.69	291.14
	Increase/ (decrease) in other current liabilities	29.91	1.68	38.93
	Decrease / (increase) in trade receivables	-5.87	-106.49	-393.84
	Decrease / (increase) in inventories	105.36	44.04	-176.96
	Decrease / (increase) in loans & advances	208.06	-7.74	-205.73
	Decrease / (increase) in provisions	-	-0.23	-0.22
	Cash generated from /(used in) operations	67.77	29.39	-170.68
	Direct taxes paid (net of refunds)	-3.89	-49.43	-63.86
V	Net Cash from Operating Activities (A)	63.88	-20.04	-234.54
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of fixed assets, including CWIP and capital advances	-1.15	-0.68	-1.15
	Proceeds from sale of fixed assets	-	-	-
	Purchase of investments	-	-	-
	Interest received	-	-	-
	Net Cash from/(Used In) Investing Activities (B)	-1.15	-0.68	-1.15
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Repayment of long-term borrowings	-	-	-
	Proceeds from long-term borrowings	-35.70	-11.65	-67.46
	Proceeds from short-term borrowings	-	-	167.72
	Repayment of short-term borrowings	7.59	-26.34	-
	Proceeds from share warrants	-	162.00	162.00
	Financial expenses	-31.86	-21.53	-47.46
	Net Cash from/(Used In) Financing Activities (C)	-59.97	102.48	214.80
	Net Increase/(Decrease) in Cash and Cash Equivalents	2.76	81.76	-20.89
	Cash and Cash Equivalents at the Beginning of the Period	34.66	55.55	55.55
	Cash and Cash Equivalents at the End of the Period	37.42	137.31	34.66

Date :- 12.11.2020
Place :- Ahmedabad



For and on behalf of the board of Directors

Jinor Ghelani

Jinor C Ghelani
Managing Director & CFO
DIN: 01872929

Notes to the Standalone Financial Results for the year ended 30th September, 2020

1. The Company has decided to change of its Name from Prime Customer Services Limited to Prime Fresh Limited and alter its Object clause via Postal Ballot in its Board Meeting held on 7th February, 2020. Company has received Shareholders approval via Postal Ballot for said changes on 16th March 2020. Company has also received all necessary approval as required from the authorities. Change of name Certificate from Prime Customer Services Limited to Prime Fresh Limited was received 04th April, 2020.
2. The Financial Results have been prepared in accordance with generally accepted Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read there under and other accounting principles generally accepted in India as amended from time to time.
3. The above financial Results and statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2020
4. Figures of Previous year/ period have been regrouped / recast wherever necessary, in order to make them comparable.

For and on behalf of the board of Directors



Jinen C Ghelani

Jinen C Ghelani

Managing Director & CFO

DIN: 01872929

Date: - 12.11.2020

Place: - Ahmedabad



O. P. Bhandari & Co.

Chartered Accountants

30, Omkar House, C. G. Road, Navrangpura, Ahmedabad – 380009
Ph (o): 079-26462539, Mo.: 9825014208, Fax: 079-26563388, e-mail: opbhandarica@gmail.com
GST NO. 24AAAF06762HST1Z9

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED UNAUDITED HALF YEARLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015. (as amended)

To the Board of Directors of
Prime Fresh Limited
(Formerly known as Prime Customer Services Limited)

We have reviewed the accompanying consolidated unaudited financial statements of **PRIME FRESH LIMITED** (the Holding Company) and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the half year ended September 30, 2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Holding Company's Management and approved by the Company'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 (the 'Act') and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the consolidated financial result and other information presented in accordance with Accounting Standard 25 "Interim Financial Reporting" for the half year ended 30th September 2020 and has been presented solely on the basis of information compiled by the management.

For, M/s. O. P. BHANDARI & CO.

Chartered Accountants

Reg. No. 112633W

UDIN : 20034409AAAACJ2655

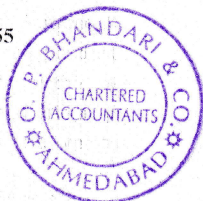
(O. P. Bhandari)

Partner

M. No.: 34409

Place: Ahmedabad

Date: 12.11.2020



PRIME FRESH LIMITED (FORMERLY KNOWN AS PRIME CUSTOMER SERVICES LIMITED)			
CIN:L51109GJ2007PLC050404			
Regd Office: 102 SANSKAR- 2, NEAR KETAV PETROL PUMP POLYTECHNIC ROAD, AMBAWADI AHMEDABAD GJ 380015 IN			
Un Audited Consolidated Statement of Assets and Liabilities as on 30.09.2020			
(Amount in Lakhs)			
Particulars	As at 30.09.2020 (Un Audited)	As at 31.03.2020 (Audited)	
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share capital	349.30	349.30	
(b) Reserves and surplus	760.14	693.59	
(c) Minority Interest	0.91	0.89	
(d) Money received against Warrants	162.00	162.00	
Sub-total - Shareholders' funds	1272.35	1205.78	
2 Non-current liabilities			
(a) Long-term borrowings	50.34	86.05	
(b) Deferred tax liabilities (net)	-	-	
Sub-total - Non-current liabilities	50.34	86.05	
3 Currents Liabilities			
(a) Short-term borrowings	330.36	253.13	
(b) Trade payables	-	-	
1. Total Outstanding dues to micro enterprises and small enterprises	-	-	
2. Total Outstanding dues of creditors other than micro enterprised and small enterprises	340.47	870.76	
(c) Other current liabilities	144.23	117.96	
(d) Short-term provision	62.53	44.60	
Sub-total - Current liabilities	877.59	1,286.45	
TOTAL- Liabilities	2,200.28	2,578.28	
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible Assets	41.27	44.69	
(ii) Intangible Assets	-	-	
(b) Capital Work in Progress	1.47	1.25	
(c) Non-current investments	16.18	16.18	
(d) Long-term loans and advances	31.25	21.74	
(e) Deffered Tax Assests (Net)	1.06	0.57	
Sub-total - Non-current assets	91.23	84.43	
2 Current assets			
(a) Inventories	317.67	481.14	
(b) Trade receivables	1612.86	1593.33	
(c) Cash and cash equivalents	48.21	36.45	
(d) Short-term loans and advances	130.31	382.93	
Sub-total - Current assets	2,109.05	2,493.85	
Total -Assets	2,200.28	2,578.28	

Date :- 12.11.2020
Place :- Ahmedabad

For and on behalf of the board of Directors



Jinen C Ghelani
Jinen C Ghelani
Managing Director & CFO
DIN: 01872929

PRIME FRESH LIMITED (FORMERLY KNOWN AS PRIME CUSTOMER SERVICES LIMITED)

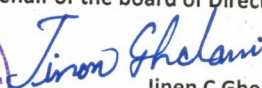
CIN:L51109GJ2007PLC050404

Regd Office: 102 SANSKAR- 2, NEAR KETAV PETROL PUMP POLYTECHNIC ROAD, AMBAWADI AHMEDABAD GJ 380015 IN

Statement of Consolidated Un Audited Financial Results for the half year Ended on 30.09.2020 (In lakhs)

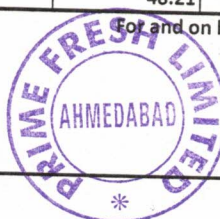
Particulars	Half Year Ended			Year Ended on	
	(30.09.2020)	(31.03.2020)	(30.09.2019)	(31.03.2020)	(31.03.2019)
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1 Revenue from operations					
I. Revenue from operations	1,935.82	3,091.69	1,904.92	4,996.61	4,414.65
II. Other income	1.08	0.05	1.00	1.05	0.57
Total Revenue (I + II)	1,936.90	3,091.74	1,905.92	4,997.66	4,415.22
2 Expenses:					
(a) Cost of materials consumed		-	-	-	-
(b) Purchase of stock-in-trade	1,280.74	2,814.70	1,335.29	4,149.99	3,325.78
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	163.47	-329.90	42.02	-287.88	65.07
(d) Employee benefits expense	228.76	260.50	235.12	495.62	525.34
(e) Finance costs	35.46	35.26	22.62	57.88	34.56
(f) Depreciation and amortisation expense	4.35	5.37	5.31	10.68	13.21
(g) Other expenses	136.23	231.75	116.88	348.63	276.94
Total expenses	1,849.01	3,017.68	1,757.24	4,774.92	4,240.90
3 Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	87.89	74.06	148.68	222.74	174.32
4 Exceptional items	-	-	-	-	-
5 Profit / (Loss) before extraordinary items and tax (3-4)	87.89	74.06	148.68	222.74	174.32
6 Extraordinary items	-	-	-	-	-
7 Profit / (Loss) before Tax (5-6)	87.89	74.06	148.68	222.74	174.32
8 Tax expense:					
(a) Current tax	21.81	20.36	36.59	56.95	49.02
(b) Deferred tax	-0.48	0.11	-0.73	-0.62	-1.80
9 Profit / (Loss) for the period before Minority Interest (7-8)	66.56	53.59	112.81	166.41	127.10
10 Minority Interest	0.02	0.81	0.04	0.85	0.01
11 Net Profit / (Loss) for the period	66.54	52.78	112.77	165.56	127.09
10 Paid-up equity share capital	349.30	349.30	349.30	349.30	349.30
(Face Value Re. 10/- per Share)					
11 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	693.59	-	-	693.59	-
12 Earnings per share					
(FV of Rs. 10/- each) (not annualised):					
(a) Basic	1.90	1.51	3.23	4.74	3.64
(b) Diluted	1.63	1.32	3.23	4.15	3.64

Date :- 12.11.2020
Place :- Ahmedabad

For and on behalf of the board of Directors

Jinen C Ghelani
Managing Director & CFO
DIN: 01872929

PRIME FRESH LIMITED (FORMERLY KNOWN AS PRIME CUSTOMER SERVICES LIMITED)				
CIN:L51109GJ2007PLC050404				
Regd Office: 102 SANSKAR- 2, NEAR KETAV PETROL PUMP POLYTECHNIC ROAD, AMBAWADI AHMEDABAD GJ 380015 IN				
Tel: 079 40320244 Email: cs@primecustomer.co.in Website: www.primecustomer.co.in				
Un Audited Consolidated Cash Flow Statement for the Half Year Ended 30.09.2020				
Sr No	Particulars	For the Half Year 30.09.2020 Un Audited	For the Half Year ended 30.09.2019 Un Audited	Amount in Lakhs For the Year ended 31.03.2020 Audited
A	CASH FLOW FROM OPERATING ACTIVITIES			
I	Net profit before tax from continuing operations	87.89	148.68	222.73
	Add/Less : Adjustments			
	Loss/(Profit) on sale of fixed asset	-	-	-
	Depreciation and amortization Expense	4.35	5.31	10.69
	Finance cost	32.94	21.53	47.45
	Interest income	-	-	-
II	Operating Profit before Working Capital Changes	125.18	175.52	280.87
	Movements in working capital :			
	Increase/ (decrease) in trade payables	-530.28	-61.05	487.18
	Increase/ (decrease) in other current liabilities	26.27	1.05	41.16
	Decrease / (increase) in trade receivables	-19.51	-174.63	-602.56
	Decrease / (increase) in inventories	163.46	42.02	-287.88
	Decrease / (increase) in loans & advances	243.10	-8.72	-164.20
	Decrease / (increase) in provisions	-	-0.23	-0.22
	Cash generated from /(used in) operations	8.22	-26.03	-245.64
	Direct taxes paid (net of refunds)	-3.89	-49.97	-64.39
	Net Cash from Operating Activities (A)	4.33	-76.00	-310.03
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of fixed assets, including CWIP and capital advances	-1.15	-0.68	-1.15
	Proceeds of Sale of Fixed Assets	-	-	-
	Purchase of Non-Current Investment	-	-	-
	Interest Income	-	-	-
	Net Cash from/(Used In) Investing Activities (B)	-1.15	-0.68	-1.15
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Repayment of long-term borrowings	-	-	-
	Proceeds from long-term borrowings	-35.71	-11.65	-67.46
	Proceeds from short-term borrowings	-	-	-
	Repayment of short-term borrowings	77.23	-26.34	226.77
	Proceeds from share warrants	-	162.00	162.00
	Financial expenses	-32.94	-21.53	-47.45
	Net Cash from/(Used In) Financing Activities (C)	8.58	102.48	273.86
	Net Increase/(Decrease) in Cash and Cash Equivalents	11.76	25.80	-37.32
	Cash and Cash Equivalents at the Beginning of the Period	36.45	73.77	73.77
	Cash and Cash Equivalents at the End of the Period	48.21	99.57	36.45

Date :- 12.11.2020
Place :- Ahmedabad



For and on behalf of the board of Directors
Jinen C Ghelani
Jinen C Ghelani
Managing Director & CFO
DIN: 01872929

Notes to the Consolidated Financial Results for the half year ended 30th September, 2020

1. The Company has decided to change of its Name from Prime Customer Services Limited to Prime Fresh Limited and alter its Object clause via Postal Ballot in its Board Meeting held on 7th February, 2020. Company has received Shareholders approval via Postal Ballot for said changes on 16th March 2020. Company has also received all necessary approval as required from the authorities. Change of name Certificate from Prime Customer Services Limited to Prime Fresh Limited was received 04th April, 2020.
2. The Financial Results have been prepared in accordance with generally accepted Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read there under and other accounting principles generally accepted in India as amended from time to time.
3. The above financial Results and statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2020
4. Figures of Previous year/ period have been regrouped / recast wherever necessary, in order to make them comparable.

For and on behalf of the board of Directors



Jinen C Ghelani

Jinen C Ghelani
Managing Director & CFO
DIN: 01872929

Date: - 12.11.2020

Place: - Ahmedabad