Prithvi Exchange (India) Limited

08th November, 2025

To,
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001
Scrip code: 531688

Dear Sir/Madam,

Sub: Intimation of Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 read with Para A of Part A of Schedule III, Regulation 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby intimated that the Board of Directors at its meeting held on 08th November, 2025, has approved, inter alia, the following business(es):

1. The unaudited Standalone and Consolidated Financial Results for the Quarter ended as on 30th September 2025 together with the limited review report thereon, as recommended by the members of the Audit committee.

   The unaudited standalone and consolidated financial results together with the limited review report duly signed by the Managing Director of the Company are enclosed herewith.

The Board meeting Commenced at 11.30 AM and Concluded at 03.00 P.M

Thanking you.

Yours faithfully,
For Prithvi Exchange (India) Limited

Mr. Pavan Kumar Kavad
Managing Director

CHANDARANA & SANKLECHA
Chartered Accountants
137, Nainiappa Naicken Street,
2nd Floor, Chennai - 600 003.
Phone : 2535 7070

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATEDFINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2025

To
The Board of Directors
M/s Prithvi Exchange (India) Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **M/s Prithvi Exchange (India) Limited** (the "Holding Company"), its Subsidiary and it's associate (together referred to as "the Group") for the quarter ended 30th September 2025, 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 from time to time.

2. These statements are the responsibility of the Holding company's management and have been approved by the Holding company's Board of Directors in their meeting held on 08th November 2025. These statements have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting", as 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 express an opinion on these financial results based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the independent Auditor of the Entity" , issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review 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.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of M/s Octagon Insurance Broking Private Limited (the Subsidiary Company) and M/s Prithvi Global FX Private Limited (the "Associate company").

CHANDARANA & SANKLECHA
Chartered Accountants
137, Nainiappa Naicken Street,
2nd Floor, Chennai - 600 003.
Phone : 2535 7070

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on our review of the financials of the subsidiary and associate concern, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of 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.

For CHANDARANA & SANKLECHA
Chartered Accountants
Firm Regn No : 000557S

CHANDARANA & SANKLECHA
CHENNAI
600 003
CHARTERED ACCOUNTANTS

BHARAT RAJ SANKLECHA
Proprietor
Membership No : 027539
Place : Chennai
Date : 08th November 2025
UDIN : 25027539BMJHJFA878

Prithvi Exchange (India) Limited
Consolidated Balance Sheet as at 30th September, 2025

	Particulars	As at 30th September, 2025	As at 31st March, 2025
		Rs In Lakhs	Rs In Lakhs
	ASSETS		
1	**Non-current assets**		
	Property, Plant and Equipment		
	Tangible assets	289.62	263.99
	Intangible assets	-	-
	Right of use Asset	15.41	30.82
	Capital work-in-progress	-	-
	Investment Property	-	-
	Financial Assets	-	
	- Investments	1,021.20	875.20
	- Loans	-	-
	- Other financial assets	1,333.42	715.15
	Deferred tax Assets (net)	-	0.02
	Other non-current assets	-	-
	Total non-current assets	**2,659.65**	**1,885.18**
2	**Current assets**		
	Inventories	1,477.58	1,153.86
	Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	1,258.04	636.58
	(iii) Cash & cash equivalents	2,262.83	1,389.75
	(iv) Bank balances other than (iii) above	575.61	1,777.62
	(v) Loans	41.77	36.81
	(vi) Other financial assets	-	-
	Current tax assets (net)	74.41	60.17
	Other current assets	82.09	20.13
	Total current assets	**5,772.33**	**5,074.92**
	TOTAL ASSETS	**8,431.98**	**6,960.10**
	EQUITY AND LIABILITIES		
3	**Equity**		
	Equity Share Capital	824.97	824.97
	Other equity	4,456.85	4,154.44
	Total equity	**5,281.82**	**4,979.41**
	Non-controlling interest	-	-
		5,281.82	**4,979.41**
4	**Non-current liabilities**		
	Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	-	-
	(ii) Other financial liabilities	-	-
	Deferred tax liability (net)	134.17	83.99
	Provisions	105.08	106.30
	Total non-current liabilities	**239.25**	**190.29**
5	**Current liabilities**		
	Financial liabilities		
	(i) Borrowings	234.02	350.57
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,455.28	793.50
	(iii) Lease Liabilities	17.91	35.83
	(iv) Other financial liabilities	119.13	54.39
	Current Tax liabilities	-	-
	Other current liabilities	1,028.09	483.48
	Provisions	56.48	72.63
	Total current liabilities	**2,910.91**	**1,790.40**
	TOTAL EQUITY AND LIABILITIES	**8,431.98**	**6,960.10**
		-	-

For and on behalf of the Board of Directors

Place : Chennai
Date : 08th November, 2025

Pavan Kumar Kavad
Managing Director
DIN : 07095542

PRITHVI EXCHANGE (INDIA) LIMITED

Regd Office : Gee Gee Universal, 2nd Floor, MC Nichols Road, CHETPET, CHENNAI - 600031

UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER ENDED 30TH SEPTEMBER 2025

(Rs. In Lakhs)

PARTICULARS	3 MONTHS ENDED 30.09.2025	3 MONTHS ENDED 30.06.2025	3 MONTHS ENDED 30.09.2024	YEAR TO DATE FIGURES FOR THE CURRENT PERIOD ENDED 30.09.2025	YEAR TO DATE FIGURES FOR THE PREVIOUS YEAR ENDED 30.09.2024	YEAR ENDED 31.03.2025
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1. Income						
(a) Income from Operations						
(i) Sale of foreign currencies	1,01,730.24	85,289.78	98,649.34	1,87,020.02	2,08,190.95	3,51,487.67
(ii) Other Operating Income	403.97	338.74	239.45	742.71	506.23	985.37
Total Revenue from Operation [(a(i)+a(ii)]	1,02,134.21	85,628.52	98,888.79	1,87,762.73	2,08,697.18	3,52,473.04
(b) Other Income	39.38	34.24	34.64	73.62	60.30	137.09
Total Income	1,02,173.59	85,662.76	98,923.43	1,87,836.35	2,08,757.48	3,52,610.13
2. Expenditure						
(a) Purchase of foreign currencies	1,01,017.82	84,926.20	98,225.04	1,85,944.02	2,07,015.63	3,48,267.79
(b) Cost of services	400.12	348.63	362.50	748.75	679.65	1,343.15
(c) Change in inventory	11.30	(335.01)	(482.15)	(323.71)	(792.99)	(48.72)
(d) Employees Benefit Expenses	373.19	361.83	241.81	735.02	495.00	1,188.74
(e) Finance Cost	4.61	6.87	2.92	11.48	7.76	24.61
(f) Depreciation	13.45	12.64	11.60	26.09	22.62	46.36
(g) Amortisation of Lease	7.70	7.71	7.70	15.41	15.41	30.82
(h) Baddebt	-	-	-	-	-	-
(i) Other Expenses	180.17	183.41	170.92	363.58	337.87	670.75
Total Expenses	1,02,008.36	85,512.28	98,540.34	1,87,520.64	2,07,780.95	3,51,523.50
3. Profit/Loss before exceptional items and tax (1-2)	165.23	150.48	383.09	315.71	976.53	1,086.63
4. Exceptional items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	165.23	150.48	383.09	315.71	976.53	1,086.63
6. Tax expense	42.00	38.00	86.00	80.00	244.00	284.36
7. Net Profit (+)/ Loss (-) after tax (5-6)	123.23	112.48	297.09	235.71	732.53	802.27
8. Profit/Loss attributable to :						
(i) Owners of the company	123.34	112.37	297.04	235.71	732.49	802.10
(ii) Non-controlling interest	(0.11)	0.11	0.05	-	0.04	0.17
9. Other Comprehensive Income	45.85	103.33	30.99	149.18	59.45	47.83
10. Total Comprehensive Income (7+8)	169.08	215.81	328.08	384.89	791.98	850.10
11. Total comprehensive income attributable to :						
(i) Owners of the company	169.19	215.70	328.03	384.89	791.94	849.93
(ii) Non-controlling interest	(0.11)	0.11	0.05	-	0.04	0.17
12. Paid-up equity share capital (Face Value Rs.10/- per share)	824.97	824.97	824.97	824.97	824.97	824.97
13. Other Equity						4,154.44
14. Earnings Per Share						
a) Basic	1.50	1.36	3.60	2.86	8.88	9.72
b) Diluted	1.50	1.36	3.60	2.86	8.88	9.72

Notes:

1. The above is an extract of detailed format of Quarterly Unaudited consolidated financial results filed with stock exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. The full format of the quarterly Unaudited financial results are available on the Stock Exchange website at www.bseindia.com and on the company's website at www.prithvifx.com.

2. The above results were reviewed by the statutory auditors, audit committee and taken on record at the Board meeting of the company held on 08th November 2025.

3. The statutory Auditors have expressed an Unqualified Opinion on the consolidated financial result for the quarter ended on 30.09.2025.

4. The company mainly trades in foreign currencies. The reported revenue and reported assets of the associate company and the subsidiary company are within the threshold limit of 10% of the combined revenue or combined assets of the group. Hence, segment reporting as per Para 13 of Ind AS 108 with respect to the operation of the associate company and the subsidiary company is not applicable.

5. The Reserve Bank of India as per its circular No 08 Dated 27.05.2024 which became operational w.e.f 01.07,2024 has directed all Authorised Dealers and FFMCs that their sale of foreign currencies to the public for permitted purposes shall not be less than 75% of the value of foreign currency notes purchased from other FFMCs/ADs, on a quarterly basis, This circular has a financial impact on the performance of the company in the current quarter.

6. Previous quarter's / Year's figures have been regrouped / reclassifed / rearranged wherever necessary to correspond with the current quarter's classification / disclosure.

Place: Chennai
Date: 08th November 2025

For and on behalf of the Board of Directors

Pavan Kumar Kavad
Managing Director
DIN : 07095542

Prithvi Exchange (India) Limited

Consolidated Statement of Cash Flows for the half year ended 30th September, 2025

Particulars	As at 30th September, 2025		As at 31st March, 2025	
	Rs In Lakhs	Rs In Lakhs	Rs In Lakhs	Rs In Lakhs
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		315.71		1,086.63
Adjustments for:				
Depreciation	26.09		46.36	
Amortisation of Lease	16.13		33.63	
(Profit)/Loss on sale of Assets	0.03		-0.02	
Assets Discarded	-		-	
Interest Paid	10.76		21.80	
Interest income	-69.62		-127.85	
Dividend income	-2.38		-3.92	
Net (gain)/loss on sale of investments	-1.15	-20.14	-1.39	-31.39
Operating profit / (loss) before working capital changes		295.57		1,055.24
Movement in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-323.71		-48.72	
Trade receivables	-621.46		-60.43	
Other receivables	564.29		-883.80	
Trade payables	661.77		-38.89	
Other liabilities	591.97	872.86	173.00	-858.84
Cash flow from extraordinary items				
Cash generated from operations		1,168.43		196.40
Net income tax (paid) / refunds		-94.23		-357.23
Net cash flow from operating activities (A)		**1,074.20**		**-160.83**
B. Cash flow from investing activities				
Payment for Property, plant and equipments	-51.99		-68.20	
Proceeds from disposal of property, plant and equipments	0.24		0.54	
Purchase of investments	-30.47		-319.41	
Proceeds from sale of investments	37.53		64.39	
Interest received	69.62		127.85	
Dividend received	2.38		3.92	
Net cash flow used in investing activities (B)		**27.31**		**-190.91**
C. Cash flow from financing activities				
Interest paid	-10.76		-21.80	
Proceeds from issue of Shares	-		-	
Payment of lease liabilities	-18.63		-37.26	
Proceeds from borrowings	-116.54		302.12	
Repayment of borrowings	-		-	
Dividends & Tax paid	-82.50		-123.74	
Net cash flow used in financing activities (C)		**-228.43**		**119.32**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		873.08		-232.42
Cash and cash equivalents at the beginning of the year		1,389.75		1,622.17
Cash and cash equivalents at the end of the year		**2,262.83**		**1,389.75**
Components of Cash and Cash Equivalents				
(a) Cash on hand		195.68		118.84
(b) Cheques, drafts on hand		60.25		45.75
(c) Balances with banks				
(i) In current accounts		1,154.95		947.88
(ii) In deposit accounts		851.95		277.28
		2,262.83		**1,389.75**
		-		-

For and on behalf of the Board of Directors

Pavan Kumar Kavad
Managing Director
DIN : 07095542

Place : Chennai
Date : 08th November, 2025

CHANDARANA & SANKLECHA
Chartered Accountants
137, Nainiappa Naicken Street,
2nd Floor, Chennai - 600 003.
Phone : 2535 7070

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To
The Board of Directors
Prithvi Exchange (India) Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Prithvi Exchange (India) Limited** ("The Company"), for the quarter and half year ended 30th September, 2025 ("this statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 as amended.

2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to 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 the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

For CHANDARANA & SANKLECHA
Chartered Accountants
Firm Regn No : 000557S

CHANDARANA & SANKLECHA CHENNAI 600 003 CHARTERED ACCOUNTANTS

BHARAT RAJ SANKLECHA
Proprietor
Membership No : 027539
Place : Chennai
Date : 08th November, 2025
UDIN : 25027539BMJHJE8424.

Prithvi Exchange (India) Limited
Standalone Balance Sheet as at 30th September, 2025

	Particulars	As at 30th September, 2025	As at 31st March, 2024
		Rs In Lakhs	Rs In Lakhs
	ASSETS		
1	**Non-current assets**		
	Property, Plant and Equipment	288.51	263.09
	Right of use Asset	15.41	30.82
	Capital work-in-progress	-	-
	Investment Property	-	-
	Financial Assets	-	-
	- Investments	1,111.24	917.96
	- Loans	-	-
	- Other financial assets	1,333.42	704.71
	Deferred tax Assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	**2,748.58**	**1,916.58**
2	**Current assets**		
	Inventories	1,477.58	1,153.86
	Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	1,257.22	636.58
	(iii) Cash & cash equivalents	2,186.94	1,320.47
	(iv) Bank balances other than (iii) above	575.61	1,777.62
	(v) Loans	41.77	36.81
	(vi) Other financial assets	-	-
	Current tax assets (net)	74.41	60.17
	Other current assets	81.17	66.90
	Total current assets	**5,694.70**	**5,052.41**
	TOTAL ASSETS	**8,443.28**	**6,968.99**
	EQUITY AND LIABILITIES		
3	**Equity**		
	Equity Share Capital	824.97	824.97
	Other equity	4,468.65	4,163.67
	Total equity	**5,293.62**	**4,988.64**
4	**Non-current liabilities**		
	Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	-	-
	(ii) Other financial liabilities	-	-
	Deferred tax liability (net)	134.14	83.97
	Provisions	105.08	106.30
	Total non-current liabilities	**239.22**	**190.27**
5	**Current liabilities**		
	Financial liabilities		
	(i) Borrowings	234.02	350.57
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,455.28	793.51
	(iii) Lease Liabilities	17.91	35.83
	(iv) Other financial liabilities	118.83	54.16
	Current Tax Liabilities	-	-
	Other current liabilities	1,027.92	483.38
	Provisions	56.48	72.63
	Total current liabilities	**2,910.44**	**1,790.08**
	TOTAL EQUITY AND LIABILITIES	**8,443.28**	**6,968.99**
		-	-

Place : Chennai
Date : 08th November, 2025

For and on behalf of the Board of Directors

Pavan Kumar Kavad
Managing Director
DIN : 07095542

PRITHVI EXCHANGE (INDIA) LIMITED
Regd Office : Gee Gee Universal, 2nd Floor, MC Nichols Road, CHETPET, CHENNAI - 600031

UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED 30TH SEPTEMBER 2025

(Rs. In Lakhs)

PARTICULARS	3 MONTHS ENDED 30.09.2025	3 MONTHS ENDED 30.06.2025	3 MONTHS ENDED 30.09.2024	YEAR TO DATE FIGURES FOR THE CURRENT PERIOD ENDED 30.09.2025	YEAR TO DATE FIGURES FOR THE PREVIOUS YEAR ENDED 30.09.2024	YEAR ENDED 31.03.2025
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1. Income						
(a) Income from Operations						
(i) Sale of foreign currencies	1,01,730.24	85,289.78	98,649.34	1,87,020.02	2,08,190.95	3,51,487.67
(ii) Other Operating Income	401.75	337.81	239.45	739.56	506.23	984.69
Total Revenue from Operation [(a(i)+a(ii)]	1,02,131.99	85,627.59	98,888.79	1,87,759.58	2,08,697.18	3,52,472.36
(b) Other Income	38.45	33.35	34.05	71.80	59.71	134.59
Total Income	1,02,170.44	85,660.94	98,922.84	1,87,831.38	2,08,756.89	3,52,606.95
2. Expenditure						
(a) Purchase of foreign currencies	1,01,017.82	84,926.20	98,225.04	1,85,944.02	2,07,015.63	3,48,267.79
(b) Cost of services	400.12	348.63	362.50	748.75	679.65	1,343.15
(c) Change in inventory	11.30	(335.01)	(482.15)	(323.71)	(792.99)	(48.72)
(d) Employees Benefit Expenses	368.93	359.60	241.81	728.53	495.00	1,186.09
(e) Finance Cost	4.61	6.87	2.92	11.48	7.76	24.61
(f) Depreciation	13.37	12.54	11.57	25.91	22.57	46.20
(g) Amortisation of Lease	7.70	7.71	7.70	15.41	15.41	30.82
(h) Bad debts	-	-	-	-	-	-
(i) Other Expenses	179.77	182.94	170.92	362.71	337.87	661.67
Total Expenses	1,02,003.62	85,509.48	98,540.31	1,87,513.10	2,07,780.90	3,51,511.61
3. Profit/Loss before exceptional items and tax (1-2)	166.82	151.46	382.53	318.28	975.99	1,095.34
4. Exceptional items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	166.82	151.46	382.53	318.28	975.99	1,095.34
6. Tax expense	42.00	38.00	86.00	80.00	244.00	284.34
7. Net Profit (+)/ Loss (-) after tax (5-6)	124.82	113.46	296.53	238.28	731.99	811.00
8. Other Comprehensive Income	45.85	103.33	30.99	149.18	59.45	47.83
9. Total Comprehensive Income (7+8)	170.67	216.79	327.52	387.46	791.44	858.83
10. Paid-up equity share capital (Face Value Rs.10/- per share)	824.97	824.97	824.97	824.97	824.97	824.97
11. Other Equity						4,163.67
12. Earnings Per Share a) Basic	1.51	1.38	3.59	2.89	8.87	9.83
b) Diluted	1.51	1.38	3.59	2.89	8.87	9.83

Notes:

1. The above is an extract of detailed format of Quarterly Unaudited standalone financial results filed with stock exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. The full format of the quarterly Unaudited financial results are available on the Stock Exchange website at www.bseindia.com and on the company's website at www.prithvifx.com.

2. The above results were reviewed by the statutory auditors, audit committee and taken on record at the Board meeting of the company held on 08th November 2025.

3. The statutory Auditors have expressed an Unqualified Opinion on the standalone financial result for the quarter ended on 30.09.2025.

4. The company operates in one business segments viz., Foreign Exchange and therefore, there is only one reportable segment.

5. The Reserve Bank of India as per its circular No 08 Dated 27th May, 2024 which became operational w.e.f 01.07,2024 has directed all Authorised Dealers and FFMCs that their sale of foreign currencies to the public for permitted purposes shall not be less than 75% of the value of foreign currency notes purchased from other FFMCs/ADs, on a quarterly basis, This circular has a financial impact on the performance of the company in the current quarter.

6. Previous quarter's / Year's figures have been regrouped / reclassifed / rearranged wherever necessary to correspond with the current quarter's classification / disclosure.

Place: Chennai
Date: 08th November 2025

For and on behalf of the Board of Directors

Pavan Kumar Kavad
Managing Director
DIN : 07095542

Prithvi Exchange (India) Limited

Standalone Statement of Cash Flows for the half year ended 30th September, 2025

Particulars	As at 30th September, 2025		As at 31st March, 2025	
	INR IN LAKHS	INR IN LAKHS	INR IN LAKHS	INR IN LAKHS
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		318.28		1,095.34
Adjustments for:				
Depreciation	25.91		46.20	
Amortisation of Lease	16.13		33.63	
(Profit)/Loss on sale of Assets	0.03		-0.02	
Assets Discarded	-		-	
Interest Paid	10.76		21.80	
Interest income	-67.97		-125.43	
Dividend income	-2.38		-3.92	
Net (gain)/loss on sale of investments	-1.15	-18.67	-1.39	-29.13
Operating profit / (loss) before working capital changes		299.61		1,066.21
Movement in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-323.71		-48.72	
Trade receivables	-620.64		-60.43	
Other receivables	554.06		-875.53	
Trade payables	661.77		-38.88	
Other liabilities	591.82	863.30	192.67	-830.89
Cash flow from extraordinary items				
Cash generated from operations		1,162.91		235.32
Net income tax (paid) / refunds		-94.23		-357.23
Net cash flow from operating activities (A)		**1,068.68**		**-121.91**
B. Cash flow from investing activities				
Payment for Property, plant and equipments	-51.60		-67.24	
Proceeds from disposal of property, plant and equipments	0.24		0.54	
Purchase of investments	-30.30		-404.41	
Proceeds from sale of investments	37.53		64.40	
Interest received	67.97		125.43	
Dividend received	2.38		3.92	
Net cash flow used in investing activities (B)		**26.22**		**-277.36**
C. Cash flow from financing activities				
Interest paid	-10.76		-21.80	
Payment of lease liabilities	-18.63		-37.26	
Proceeds / (Repayment) from/of borrowings	-116.54		302.12	
Dividends paid	-82.50		-123.74	
Net cash flow used in financing activities (C)		**-228.43**		**119.32**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		866.47		-279.95
Cash and cash equivalents at the beginning of the year		1,320.47		1,600.42
Cash and cash equivalents at the end of the year		**2,186.94**		**1,320.47**
Components of Cash and Cash Equivalents				
(a) Cash on hand		195.68		118.78
(b) Cheques, drafts on hand		60.25		45.75
(c) Balances with banks				
(i) In current accounts		1,079.06		945.76
(ii) In deposit accounts		851.95		210.18
		2,186.94		**1,320.47**
		-		-

For and on behalf of the Board of Directors

Pavan Kumar Kavad
Managing Director
DIN : 07095542
Place : Chennai
Date : 08th November 2025