

#### **ANJANI FOODS LIMITED**

"Anjani Vishnu Centre," Plot No.7 & 8, Nagajuna Hills, Punjagutta, Hyderabad - 500 082 Telangana

tel: 040 4033 4848 fax: 040 4033 4818 **REGD. OFFICE** 

Vishnupur, B.V. Raju Marg, Bhimavaram, W.G. District 534 202 Andhra Pradesh

CIN L65910AP1983PLC004005

October 29, 2025

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001

Scrip Code: 511153 Trading Symbol: ANJANIFOODS

# <u>Sub: Outcome of the Board Meeting - Unaudited Financial Results (Standalone and Consolidated)</u> for the quarter/half year ended September 30, 2025

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

- 1. Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter/half year ended 30.09.2025.
- 2. Limited Review Report by the Statutory Auditors of the Company M/s. Anandam & Co., Chartered Accountants on Unaudited Financial Results (Standalone and Consolidated) for the quarter/half year ended 30.09.2025.

The Meeting commenced at 3.00 PM and concluded at 5.20 PM.

Request you to kindly take the same on record.

Thanking you,

For Anjani Foods Limited

Mohammed Ibrahim Pasha Company Secretary and Compliance Officer



#### Anjani Foods Limited

## Registered office: Vishnupur Durgapur, Garagaparru Road, Bhimvaram, Andhra Pradesh, 534202 CIN: L65910AP1983PLC004005

Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended 30th September 2025

Rs. in lakhs except for EF

S No	Particulars	0	uarter Ended		Half year Ended		Year Ended
	·	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	*	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	1,350.63	1,365.74	1,414.91	2,716.37	2,583.60	5,320.6
2	Other income	13.34	11.12	7.84	24.46	15.14	32.9
3	Total income (1+2)	1,363.97	1,376.86	1,422.75	2,740.83	2,598.74	5,353.6
4	Expenses						
	a. Cost of materials consumed	679.69	701.04	758.65	1,380.73	1,373.45	2,749.8
	b. Changes in Inventories of finished goods.	(22.13)	12.05	17.78	(10.08)	27.77	15.8
	c. Employees benefits expense	115.71	105.76	107.05	221.47	211.15	447.3
	d. Finance costs	19.72	19.67	22.05	39.39	37.68	74.5
	e. Depreciation and amortisation expenses	48.47	48.11	39.20	96.58	76.92	166.2
	f. Other expenses	475.35	443.49	422.25	918.84	776.59	1,706.9
	Total expenditure (a+b+c+d+e+f+g)	1,316.81	1,330.12	1,366.97	2,646.93	2,503.56	5,160.8
5	Profit/(Loss) before exceptional Items tax (3-4)	47.16	46.74	55.79	93.90	95.18	192.7
6	Exceptional Items	28.92	28.92	-	57.84	-	-
7	Profit before tax (5-6)	18.24	17.82	55.79	36.06	95.18	192.7
8	Tax expense						
	a Current tax	8.32	8.47	8.30	16.79	15.14	27.0
	b Earlier year Tax	0.08	-	0.18	0.08	0.18	0.1
	c Deferred tax	5.37	1.54	(0.99)	6.91	1.52	15.8
		5.37				1	
9	Profit/(Loss) for the period/year (7-8)	4.47	7.81	48.29	12.27	78.34	149.7
10	Other comprehensive income/(loss)						
	Items that will not be reclassified to Profit or Loss						
	a) Remeasurment of defined benefit plans				-	-	(1.1
	b) Income tax relating to item (a) above		-		-	-	0.3
	Other comprehensive income/(loss) (net of tax)				-	-	(0.8
	Total comprehensive income (9+10)	4.47	7.81	48.29	12.27	78.34	148.8
12	Paid-up equity share capital	558.98	558.98	558.98	558.98	558.98	558.9
13	Earnings Per Share (EPS) (Face Value of Rs. 2/- each) (not annualised)						
	a. Basic (in Rs.)	0.01	0.03	0.17	0.04	0.28	0.5
	b Diluted (in Rs.)	0.01	0.03	0.17	0.04	0.28	0.5

#### NOTES:

- 1 The above results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at t meeting held on 29th September, 2025.
- The financial results of the Company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rul thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
- The Company has decided to impair Goodwill in four equal installments in the financial year 2025-26. Accordingly Rs. 57.84 Lakhs is impaired during the Half Year ended 3C September, 2025 and shown as an exceptional item.
- $4\qquad \hbox{The Company has only one reportable segment as per the requirements of Ind AS 108 "Operating Segments"}.$

Date: 29.10.2025 Place: Hyderabad

Managing Director DIN: 06791393

#### Anjani Foods Limited



Registered office: Vishnupur Durgapur, Garagaparru Road, Bhimvaram, Andhra Pradesh, 534202 CIN: L65910AP1983PLC004005

Unaudited Standalone statement of Assets and Liabilities as at 30 September, 2025

		Rs. In lakhs
Particulars	As at	
	September 30,	As at March 31,
· ·	2025	2025
	(Unaudited)	(Audited)
I. ASSETS		
Non-current assets		
(a) Property, plant and equipment	2,967.91	3,041.01
(b) Capital work in Progress	1.79	1.79
(c) Intangible assets	0.60	0.87
(d) Goodwill	57.84	115.69
(e) Financial assets	-	9
(i) Investments	4.12	4.12
(ii) Other financial assets	37.18	35.70
(f) Other non-current assets	11.39	10.48
Current assets		
(a) Inventories	273.27	. 225.13
(b) Financial assets		
(i) Trade receivables	94.42	91.60
(ii) Cash and cash equivalents	23.95	31.67
(iii) Other bank balances	9.05	9.05
(iv) Loans	367.24	353.55
(v) Other financial assets	62.63	47.45
(c) Current tax assets (net)	-	-
(d) Other current assets	47.97	10.06
TOTAL ASSETS	3,959.38	3,978.17
EQUITY & LIABILITIES Equity (a) Equity share capital (b) Other equity	558.98 1,066.97	558.98 1,054.70
Liabilties		×
Non-current iabilites	``	
(a) Financial liabilities		
(i) Borrowings	689.08	666.56
(ii) Trade payables	69.58	108.08
<ul><li>(a) Total outstanding dues of micro enterprises and small enterprises</li><li>(b) Total outstanding dues of creditors other than micro enterprises and small enterprises</li></ul>		108.00
(b) Total outstanding dues of creditors other than filler prises and small enterprises	22.67	
(iii) Other financial liabilities	61.15	62.19
(b) Provisions	58.86	54.86
(d) Deferred tax liabilities (net)	140.58	133.66
(e) Other non-current liabilities	291.31	325.97
Current liabilities	,	
(a) Financial liabilities		
(i) Borrowings	365.33	388.45
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	4.71	13.81
(b) Total outstanding dues of creditors other than micro enterprises ind small enterprises	400.87	406.23
(iii) Other financial liabilities	. 100.90	146.08
(b) Other current liabilities	93.59	37.74
(c) Provisions	5.84	5.84
(d) Current tax liabilities (net)	28.77	15.0
TOTAL EQUITY AND LIABILITIES	3,959.38	3,978.17

For and on behalf of Board

Date: 29.10.2025 Place: Hyderabad K.Aditya Vissam Managing Director DIN: 06791393

#### Anjani Foods Limited



gistered office: Vishnupur Durgapur, Garagaparru Road, Bhimvaram, Andhra Pradesh, 534202 CIN: L65910AP1983PLC004005

naudited Standalone Statement of Cash Flows for the Half Year ended 30th September, 2025

Particulars	For the Half year ended 30th September, 2025 (Unaudited)	For the year ended 31st March, 2025 (Audited)
Cash flow from operating activities		
Profit before tax	36.06	192.77
Adjustments for:		
Depreciation and amortisation expense	96.58	166.24
Impairment of Goodwill	57.84	-,
Interest income	(23.76)	(28.69)
Finance costs	39.39	74.54
Remeasurement of defined employee benefit plans	-	(1.19)
Change in operating assets and liabilities		,
(Increase)/Decrease in trade receivables	(2.82)	(3.84)
(Increase)/Decrease in financial assets other than trade receivables	(16.67)	(12.04)
(Increase)/Decrease in other assets	(38.83)	78.01
(Increase)/Decrease in current tax assets	-	3.00
(Increase)/Decrease in Inventories	(48.14)	51.04
Increase/(Decrease) in trade payables	(30.09)	106.94
Increase/(Decrease) in other financial liabilities	(46.22)	69.04
Increase/(Decrease) in provisions	0.97	8.35
Increase/(Decrease) in other liabilities	21.19	(259.28)
Cash generated from operations	45.50	444.89
Income tax paid	(0.08)	(4.16)
Net cash (used in)/from operating activities	45.42	440.73
Cash flows from investing activities		
Purchase of property plant and equipment	(23.22)	(603.08)
Interest received	10.07	2.88
(Increase)/Decrease in Other bank balances	-	0.02
Net cash from/(used in) investing activities	(13.15)	(600.18)
Cash flow from financing activities		
Proceeds from long-term borrowings	72.23	495.50
Repayments of long-term borrowings	(53.28)	(254.21)
Proceeds from/(Repayment of) short-term borrowings (net)	(19.56)	(1.12)
Interest paid	(39.39)	(74.54)
Net cash from/(used in) investing activities	(39.99)	165.63
Net increase/(decrease) in cash and cash equivalents	(7.73)	6.18
Cash and Cash equivalents at the beginning of the year	31.67	25.49
Cash and Cash equivalents at the end of the year	23.95	31.67

For and on behalf of the Board

Date: 29.10.2025 Place: Hyderabad

K.Aditya Vissam Managing Director DIN: 06791393

### M. ANANDAM & CO.

#### **CHARTERED ACCOUNTANTS**

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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 Anjani Foods Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Anjani Foods Limited (the "Company") for the quarter ended 30<sup>th</sup> September, 2025 and year to date results for the period 1<sup>st</sup> April, 2025 to 30<sup>th</sup> September, 2025 (the "Statement") 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 (the "LODR Regulations").
- 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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. 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 M. Anandam & Co., Chartered Accountants

(Firm Regn.No.000125S)

Y. Lakshmi Nagaratnam

Partner

Membership Number: 212926

Secunderabac

ered Acco

UDIN: 25212926BMKYVL9402

Place: Hyderabad

Date: 29th October, 2025

7 'A', Surya Towers, Sardar Patel Road, Secunderabad - 500 003, Telangana. 

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Registered office: Vishnupur Durgapur, Garagaparru Road, Bhimvaram, Andhra Pradesh, 534202

CIN: L65910AP1983PLC004005

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2025

Rs. in lakhs except for EPS

S No	Particulars	Quarter Ended		Half Year Ended		Year Ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
5		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<u></u>		1.534.05	4.507.06	1.501.00	2.074.04	2 000 22	5.076.53
1	Revenue from operations	1,534.85	1,537.06	1,584.83	3,071.91	2,899.23	5,976.53
2	Other income	6.19	3.73	1.77	9.92	2.27	6.16
3	Total income (1+2)	1,541.05	1,540.79	1,586.60	3,081.83	2,901.50	5,982.69
4	Expenses						
	a. Cost of materials consumed	782.26	795.52	838.66	1,577.78	1,527.33	3,079.79
	b. Changes in Inventories of finished goods	(23.55)	10.75	25.38	(12.80)	21.53	8.26
	c. Employees benefits expense	163.17	153.03	152.57	316.20	307.23	641.00
	d. Finance costs	20.49	20.46	22.42	40.95	38.19	76.90
	e. Depreciation and amortisation expenses	57.25	56.89	47.64	114.14	93.83	200.74
	f. Other expenses	499.57	467.15	446.64	966.72	823.90	1,799.93
	Total expenditure (a+b+c+d+e+f)	1,499.19	1,503.80	1,533.31	3,002.99	2,812.02	5,806.62
5	Profit/(Loss) before exceptional items and tax (3-4)	41.85	36.99	53.29	78.84	89.48	176.07
6	Exceptional Items	28.92	28.92	-	57.84	-	-
7	Profit before tax (5-6)	12.92	8.07	53.29	20.99	89.48	176.07
8	Tax expense						
	a Current tax	8.32	8.47	8.48	16.79	15.32	27.06
	b Earlier year tax	0.08	-	(2.06)	0.08	- 1 22	0.18
9	c. Deferred tax Profit/(loss) for the period/year (7-8)	4.84 (0.33)	2.57 <b>(2.96)</b>	(2.06) <b>46.87</b>	7.41 ( <b>3.29</b> )	1.33 <b>72.83</b>	15.13 <b>133.70</b>
ll .		(0.55)	(2.96)	40.67	(3.29)	/2.63	133.70
10	Other comprehensive income/(loss)						9
,	Items that will not be reclassified as Profit or Loss						1 27
	a) Remeasurement of defined benefit plans	-	-	-		-	1.27
	b) Income tax relating to item (a) above	-	-	-	-		(0.32)
11	Other comprehensive income/(loss) (net of tax)		-	-	-		0.95
12	Total comprehensive income (9+11)	(0.33)	(2.96)	46.87	(3.29)	72.83	134.65
	Profit/(loss) attributable to						
	Owners of the parent	1.84	2.32	27.50	4.16	75.37	143.08
	Non-controlling interests	(2.17)	(5.29)	(1.54)	(7.45)	1 200 C - 10 C - 10 C	(9.38)
	Profit/(loss) for the period/year	(0.33)	(2.96)	46.87	(3.29)		133.70
	Tronty (1033) for the periody year	(0.55)	(2.50)	40.07	(5.25)	/2.03	155.76
13	Other comprehensive income/(loss) attributable to						
	Owners of the parent	-	-	-	-	-	(0.25)
	Non-controlling interests	-	-	-	-	-	1.20
	Other comprehensive income/(loss) for the period/year	-	-	-	-	-	0.95
	, , , , , , , , , , , , , , , , , , , ,						
14	Total comprehensive income for the period/year						
	Owners of the parent	1.84	2.32	47.88	4.16	75.37	142.83
	Non-controlling interests	(2.17)	(5.29)	(1.01)	(7.45)	ll .	(8.18)
		(0.33)	(2.96)	46.87	(3.29)		134.65
		(0.33)	(2.30)	40.87	(3.29)	, 2.33	154.05
15	Paid-up equity share capital	558.98	558.98	558.98	558.98	558.98	558.98
II .	The state of the s	336.98	330.98	336.98	330.96	338.98	330.36
16	Earnings Per Share (EPS) (Face Value of Rs. 2/- each)	0.00	0.01	0.10	0.01	0.37	0.51
	a. Basic (in Rs.)	0.00	0.01	0.10	0.01	0.27	
	b Diluted (in Rs.)	0.00	0.01	0.10	0.01	0.27	0.51

#### NOTES:

- The above results for the quarter and Half Year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the 1 Company at the meeting held on 29th October, 2025. The Statutory Auditors have carried out a limited review of the aforesaid financial results.
- The financial results of the Group have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
- The Holding Company has decided to impair goodwill in four equal instalments in the financial year 2025-26. Accordingly Rs 57.84 Lakhs is impaired during the Half Year ended 30.09.2025 and shown as an exceptional item .
- The Consolidated financial are prepared based on IND AS 110 "Consolidated Financial Statements". The Consolidated Results include the results of subsidiary-Senta Foodwork Private Limited.
- The Consolidated financial results have been prepared and presented in accordance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
- The Group has only one reportable segment as per the requirements of Ind AS 108 "Operating Segments".

Date:29.10.2025 Place: Hyderabad .

## anjani Joods

#### Anjani Foods Limited

#### Registered office: Vishnupur Durgapur, Garagaparru Road, Bhimvaram, Andhra Pradesh, 534202 CIN: L65910AP1983PLC004005

Unaudited Consolidated statement of Assets and Liabilities as at 30th September, 2025

Particulars	As at 30 September 2025	As at 31 March 2025
4 4 4	(Unaudited)	(Audited)
I. ASSETS	( )	(**************************************
Non-current assets		
(a) Property, plant and equipment	3111.90	3194.60
(b) Capital work in progress	1.79	1.79
(c) Intangible assets	2.84	3.19
(d) Goodwill	102.12	159.90
(e) Right to Use Asset	30.14	38.03
(f) Financial assets		
(i) Other financial assets	43.33	
(g) Other non-current assets	11.39	10.48
Current assets		
(a) Inventories	389.93	332.3
(b) Financial assets		
(i) Trade receivables	166.43	158.2
(ii) Cash and cash equivalents	33.46	34.73
(iii) Other bank balances	9.05	9.05
(iv) Other financial assets	70.65	
(c) Other current assets	48.72	10.97
TOTAL ASSETS	4021.76	4047.32
EQUITY & LIABILITIES		
Equity		
(a) Equity share capital	558.98	558.98
(b) Other equity	1,028.71	1,024.55
(c )Non-controlling interest	(78.05)	(70.60
Liabilties		
Non-current iabilites		
(a) Financial liabilities	C00.00	666.5
(i) Borrowings	689.08	666.5
(ii) Trade payables	69.58	108.07
<ul> <li>(a) Total outstanding dues of micro enterprises and small enterprises</li> <li>(b) Total outstanding dues of creditors other than micro enterprises and small</li> </ul>	09.50	108.07
enterprises		
(iii) Lease Liabilities	24.04	21.7
(iv) Other financial liabilities	61.15	ll .
(b) Provisions	61.28	
(c) Deferred tax liabilities (net)	149.50	
(d) Other non-current liabilities	291.31	
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	437.63	460.7
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	4.71	16.4
(b) Total outstanding dues of creditors other than micro enterprises and small	456.43	441.0
enterprises		
(iii) Other financial liabilities	124.67	152.1
(iv) Lease Liabilities	8.54	17.7
(b) Other current liabilities	100.09	40.4
(c) Provisions	5.84	5.8
(d) Current tax liabilities (net)	28.26	
TOTAL EQUITY AND LIABILITIES	4021.76	4047.3

For and on behalf of Board

K.Aditya Vissam Managing Director DIN : 06791393

Date:29.10.2025 Place: Hyderabad

# anjani Joods

#### **Anjani Foods Limited**

#### Registered office: Vishnupur Durgapur, Garagaparru Road, Bhimvaram, Andhra Pradesh, 534202 CIN: L65910AP1983PLC004005

Unaudited Consolidated Statement of Cash flows for the year Half Year ended 30th September, 2025

Particulars	Faraba II II V	Fourth a Variant de d
	For the Half Year ended September 30, 2025 (Unaudited)	For the Year ended March 31, 2025 (Audited)
Cash flow from operating activities		
Profit before tax	20.99	176.07
Adjustments for:		*
Depreciation and amortisation expense	114.14	200.74
Interest income	(8.81)	(0.53)
Finance costs	40.95	76.90
Remeasurement of defined employee benefit plans	-	1.27
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(8.18)	(17.39)
(Increase)/Decrease in financial assets other than trade receivables	(20.04)	(8.20)
(Increase)/Decrease in current tax assets	-	. 3.16
(Increase)/Decrease in other assets	(38.67)	77.28
(Increase)/Decrease in Inventories	(57.56)	36.26
Increase/(Decrease) in trade payables	(34.85)	109.01
Increase/(Decrease) in other financial liabilities	(28.47)	66.66
Increase/(Decrease) in provisions	(0.54)	6.21
Increase/(Decrease) in other liabilities	24.97	(262.21)
Cash generated from operations	3.93	464.82
Income tax paid	(0.08)	(4.16)
Net cash (used in)/from operating activities	3.85	460.66
Cash flows from investing activities		
Purchase of Property plant and equipment	(23.22)	(605.55)
Interest received	8.81	0.53
(Increase)/Decrease in Other bank balances	-	0.02
Net cash from/(used in) investing activities	(14.41)	(605.00)
Cash flow from financing activities		
Proceeds from long-term borrowings	72.23	495.50
Repayments of long-term borrowings	(53.28)	(254.21)
Proceeds from/(Repayment of) short-term borrowings (net)	(19.56)	(1.12)
Interest Paid	(39.39)	(74.54)
Interest on lease liabilities	(1.56)	824 82
Payment for principal component of lease liabilities	(6.98)	
Net cash from/(used in) investing activities	(48.53)	
Net increase in cash and cash equivalents	(1.25)	3.35
Cash and Cash equivalents at the beginning of the year	34.71	31.36
Cash and Cash equivalents at the end of the year	33.46	34.71

For and on behalf of the Board

Date:29.10.2025 Place: Hyderabad K.Aditya Vissam Managing Director

DIN: 06791393

### M. ANANDAM & CO.

#### **CHARTERED ACCOUNTANTS**

Independent Auditor's Review Report on the Quarterly and Year to Date Consolidated Unaudited 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 Anjani Foods Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Anjani Foods Limited ("the Parent") and its subsidiary (the parent and its subsidiary together referred to as "the Group") for the quarter ended 30<sup>th</sup> September, 2025 and year to date from 1<sup>st</sup> April, 2025 to 30<sup>th</sup> September, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").
- 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 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 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. The Statement includes the results of the subsidiary Senta Foodwork Private Limited.



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M. Anandam & Co., Chartered Accountants

(Firm Regn.No.000125)

Y.Lakshmi Nagaratnan

Partner

Membership Number: 212926

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UDIN: 25212926BMKYVM5720

Place: Hyderabad

Date: 29th October, 2025