

MBFSL/CS/2026-27

27th May, 2026

To, Department of Corporate Relations, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	To, National Stock Exchange of India Ltd, Exchange Plaza, C- 1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai– 400051
Scrip Code : 543253	Scrip Symbol : BECTORFOOD

SUB: Outcome of the Board Meeting

Respected Sir/Madam,

Pursuant to Regulation 30 & 33 read with Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we would like to inform you that the Board of Directors at their meeting held today i.e., May 27, 2026 have inter-alia, considered and approved the following:

1. Audited Consolidated Financial Results of the Company for the Quarter and Year ended March 31, 2026 along with the unmodified Auditor's Report issued by M/s Walker Chandiok & Co. LLP, Statutory Auditors of the Company.
2. Audited Standalone Financial Results of the Company for the Quarter and Year ended March 31, 2026 along with the unmodified Auditor's Report issued by M/s Walker Chandiok & Co. LLP, Statutory Auditors of the Company.
3. Recommended a final dividend of Rs 0.70/- (Rupees Seventy Paise Only) per Equity Share having Face Value of Rs. 2/- (Rupees Two Only) each (i.e. 35%) for the Financial Year 2025-26. The Final Dividend will be paid after the approval of the shareholders at the ensuing Annual General Meeting of the Company.
4. The Board of Directors, based on the recommendation of the Audit Committee, has appointed M/s KPMG Assurance and Consulting Services LLP (FRN: AAT-0367) as the Internal Auditors for the FY2026-27. The requisite details pertaining to the appointment of M/s KPMG Assurance and Consulting Services LLP is enclosed herewith as **Annexure A**.

The meeting of the Board of Directors commenced at 10:30 Hrs IST and was concluded at 1:30 Hrs IST.

You are requested to kindly take the same on your record.

**Thanking you,
For Mrs. Bectors Food Specialities Limited**

**Atul Sud
Company Secretary and Compliance Officer
M.No. F10412**

Mrs. Bectors Food Specialities Ltd.

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Independent Auditor's Report on Consolidated Annual Financial Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Mrs. Bectors Food Specialities Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Mrs. Bectors Food Specialities Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries and associate, as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group and its associate, for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group and its associate, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') 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 obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.



Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group including its associate in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its associate, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its associate, 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate, are responsible for assessing the ability of the Group and of its associate, 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 Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its associate.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism 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. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;



Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

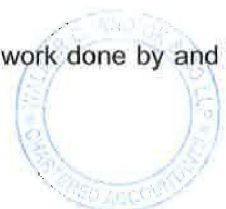
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate, to continue 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 and its associate 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 represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group, and its associate, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. 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.
10. 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.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial statements of two subsidiaries included in the Statement whose financial information reflects total assets of ₹ 248.02 millions as at 31 March 2026, total revenues of ₹ 146.55 millions, total net loss after tax of ₹ 13.35 millions, total comprehensive loss of ₹ 13.35 millions, and net cash outflows of ₹ 0.09 millions for the year ended on that date, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 0.03 millions and total comprehensive income of ₹ 0.03 millions for the year ended 31 March 2026, in respect of one associate, whose annual financial statements have not been audited by us. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the audit reports of such other auditors and the procedures performed by us as stated in paragraph 11 above.

Further, of these subsidiaries, one subsidiary is located outside India, whose annual financial statements have been prepared in accordance with accounting principles generally accepted in its respective country, and which have been audited by other auditor under International Standards of Auditing; applicable in its respective country. The Holding Company's management has converted the financial statements of such subsidiary from accounting principles generally accepted in its respective country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary located outside India, is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.



Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013

Tarun

Tarun Gupta
Partner
Membership No. 507892



UDIN: 26507892RATWSS4392

Place: Gurugram
Date: 27 May 2026

Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

S. No.	Name	Relationship with the Holding Company
1	Bakebest Foods Private Limited	Wholly owned subsidiary
2	Mrs. Bectors English Oven Limited	Wholly owned subsidiary
3	Mrs. Bectors Food International FZE	Wholly owned subsidiary
4	Cremica Agro Foods Limited	Associate



Statement of consolidated financial results for the quarter and year ended 31 March 2026

(Rs. in millions, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended	
		31 March 2026 (refer note 10)	31 December 2025 (Unaudited)	31 March 2025 (refer note 10)	31 March 2026 (Audited)	31 March 2025 (Audited)
1	Revenue from operations	4,858.60	5,333.23	4,460.72	20,435.63	18,738.78
2	Other income	101.62	69.19	113.48	311.22	289.78
3	Total income (1+2)	4,960.22	5,402.42	4,574.20	20,746.85	19,028.56
4	Expenses					
	Cost of materials consumed	2,416.49	2,686.34	2,447.96	10,650.74	9,829.15
	Purchase of stock-in-trade	139.76	138.63	116.73	510.42	389.34
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	59.88	107.60	(79.86)	37.04	(132.23)
	Employee benefits expense	714.81	751.65	598.36	2,949.75	2,587.98
	Finance costs	30.12	22.90	18.99	117.01	128.77
	Depreciation and amortisation expense	221.03	225.56	197.76	896.54	758.72
	Other expenses	910.52	964.91	822.02	3,711.09	3,550.01
	Total expenses	4,492.61	4,897.59	4,121.96	18,872.59	17,111.74
5	Profit before share of profit/(loss) of an associate and tax (3-4)	467.61	504.83	452.24	1,874.26	1,916.82
6	Share of profit/ (loss) of an associate	(0.07)	0.21	0.25	0.03	0.92
7	Profit before tax (5+6)	467.54	505.04	452.49	1,874.29	1,917.74
8	Tax expense					
	Current tax	103.30	125.25	127.78	428.13	499.13
	Deferred tax	10.19	(1.11)	(18.06)	37.35	(13.72)
9	Profit after tax (7-8)	354.05	380.90	342.77	1,408.81	1,432.33
10	Other comprehensive income/(loss)					
	A.(i) Items that will not be reclassified to statement of profit or loss					
	Remeasurement of defined benefit plans	7.05	5.14	0.55	11.14	(2.09)
	(ii) Income tax relating to items that will not be reclassified to statement of profit or loss	(1.79)	(1.29)	(0.15)	(2.81)	0.52
	B.(i) Items that will be reclassified to statement of profit or loss					
	Exchange difference on translation of foreign operations	2.75	(0.63)	0.02	3.19	0.18
	(ii) Income tax relating to items that will be reclassified to statement of profit or loss	-	-	-	-	-
11	Total comprehensive income (9+10)	362.06	384.12	343.19	1,420.33	1,430.94
12	Paid-up equity share capital (face value of Rs. 2/- per share)	613.40	613.47	613.47	613.40	613.47
13	Other equity				12,096.11	11,044.33
14	Earnings per equity share (in Rs.) (Refer note 7) (not annualised):					
	(a) Basic	1.15	1.24	1.12	4.59	4.76
	(b) Diluted	1.15	1.24	1.12	4.59	4.76
	See accompanying notes to the consolidated financial results					

Atul Sud



Mrs. Bectors Food Specialities Limited
Notes to consolidated financial results
1. Consolidated statement of assets and liabilities

(Rs. in millions, unless otherwise stated)

Particulars	As at	As at
	31 March 2026 (Audited)	31 March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	8,558.27	5,503.74
Right-of-use assets	670.90	633.09
Capital work-in-progress	898.85	2,369.59
Goodwill	3.95	3.95
Other intangible assets	80.25	90.74
Intangible assets under development	-	8.83
Investments accounted for using the equity method	37.91	37.88
Financial assets		
(i) Investments	1.88	3.01
(ii) Loans	2.85	2.64
(iii) Other financial assets	392.72	148.80
Deferred tax assets (net)	9.91	4.28
Non-current tax assets (net)	49.17	41.59
Other non-current assets	274.28	622.74
Total non-current assets	10,980.94	9,470.88
Current assets		
Inventories	1,268.50	1,371.17
Financial assets		
(i) Investments	25.33	-
(ii) Trade receivables	1,716.06	1,350.36
(iii) Cash and cash equivalents	374.20	861.59
(iv) Bank balances other than cash and cash equivalents	1,937.96	2,020.14
(v) Loans	8.88	7.77
(vi) Other financial assets	96.73	158.87
Other current assets	464.77	417.79
Total current assets	5,892.43	6,187.69
Total assets	16,873.37	15,658.57
EQUITY AND LIABILITIES		
Equity		
Equity share capital	613.40	613.47
Other equity	12,096.11	11,044.33
Total equity	12,709.51	11,657.80
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	802.10	608.70
(ii) Lease liabilities	545.75	487.58
Provisions		
Deferred tax liabilities (net)	53.43	51.83
Other non-current liabilities	131.18	85.38
Total non-current liabilities	1,581.20	1,306.28
Current liabilities		
Financial liabilities		
(i) Borrowings	510.48	704.52
(ii) Lease liabilities	49.53	39.70
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	182.93	127.27
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	997.09	926.63
(iv) Other financial liabilities	568.64	641.69
Other current liabilities	215.61	193.15
Provisions		
Current tax liabilities (net)	52.36	58.99
Total current liabilities	6.02	2.54
Total liabilities	4,163.86	4,000.77
Total equity and liabilities	16,873.37	15,658.57



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Mrs. Bectors Food Specialities Limited
Notes to consolidated financial results
2. Consolidated statement of cash flows

(Rs. in millions, unless otherwise stated)

Particulars	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
A. Cash flow from operating activities		
Profit before tax	1,874.29	1,917.74
Adjustments for:		
Depreciation and amortisation expense	896.54	758.72
Loss allowance	16.45	16.98
Net change in fair value of financial assets at FVTPL	0.60	0.71
Gain on sale of investments (net)	(9.47)	-
Liabilities no longer required written back	(1.09)	(7.86)
Income from government grants	(25.41)	(25.73)
Change in fair value of derivative contracts (net)	23.35	(5.94)
Net (gain)/ loss on account of unrealised foreign exchange fluctuations	(47.17)	9.39
Net gain on sale of property, plant and equipments	(3.23)	(3.50)
Share based payment to employees	7.04	14.55
Finance costs	117.01	128.77
Interest income	(152.31)	(157.13)
Share of profit of equity accounted investment	(0.03)	(0.92)
	2,696.57	2,645.78
Adjustments for changes in working capital:		
- in loans and other assets	(20.90)	(145.22)
- in inventories	102.67	(334.59)
- in trade receivables	(330.78)	(38.51)
- in other liabilities and provisions	36.50	(3.70)
- in trade payables	126.12	(11.48)
Cash generated from operations	2,610.18	2,112.28
Income tax paid (net)	(432.23)	(497.52)
Net cash generated from operating activities (A)	2,177.95	1,614.76
B. Cash flows from investing activities		
Purchase of property, plant and equipment (including intangible assets, intangible assets under development, capital work-in-progress, creditors for capital goods and capital advances)	(2,143.43)	(2,587.30)
Proceeds from sale of property, plant and equipment	13.92	5.83
Purchase of investments (net)	(15.33)	-
Investments in bank deposits (net)	(137.14)	(888.92)
Interest received	151.19	156.50
Net cash used in investing activities (B)	(2,130.79)	(3,313.89)
C. Cash flows from financing activities		
Proceeds from issue of equity shares (including securities premium) (net)	-	3,902.11
Purchase of treasury shares by Bector Employee Welfare Trust	(7.46)	(14.86)
Proceeds from non-current borrowings	296.89	788.94
Repayments of non-current borrowings	(48.79)	(1,902.52)
(Repayments)/ proceeds of current borrowings (net)	(248.74)	181.03
Principal element of lease liabilities	(44.99)	(31.59)
Payment of interest on lease liabilities	(46.59)	(28.78)
Finance costs paid	(69.96)	(103.38)
Dividend paid	(368.10)	(306.78)
Net cash (used in)/ generated from financing activities (C)	(537.74)	2,484.17
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(490.58)	785.04
Effect of foreign exchange fluctuation gain on cash and cash equivalents	3.19	0.18
Cash and cash equivalents at the beginning of the year	861.59	76.37
Cash and cash equivalents at the end of the year	374.20	861.59
Reconciliation of cash and cash equivalents as per statement of cash flow		
Balance with banks in current accounts	172.43	111.51
Cash on hand	1.75	1.04
Bank deposits with original maturity of less than three months	200.02	749.04
	374.20	861.59



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Mrs. Bectors Food Specialities Limited
Notes to consolidated financial results

- 3 The above consolidated financial results of Mrs. Bectors Food Specialities Limited ('the Holding Company') and its subsidiaries (collectively referred to as 'the Group') and an associate for the year ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27 May 2026. These results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act 2013 (the 'Act') read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).
- 4 These consolidated financial results for the year ended 31 March 2026 have been audited by statutory auditors and have issued an unmodified report. For more details on consolidated financial results, visit financial performance section of our website www.bectorfoods.com and financials results at corporate section at www.bseindia.com and www.nseindia.com.
- 5 The operating segment of the Group is identified to be "Food Products", as the Chief Operating Decision Maker reviews business performance at an overall group level as one segment.
- 6 During the year ended 31 March 2025, the Holding Company had completed its Qualified Institutional Placement ('QIP') of fresh issue of 2,580,645 equity shares of face value of Rs. 10/- each for cash at an issue price of Rs. 1,550/- per equity share (including securities premium of Rs. 1,540/- per equity share) aggregating to Rs. 4,000.00 millions (before the subdivision/split, refer note 7). The Holding Company had incurred Rs. 97.89 millions as QIP related expenses (excluding applicable taxes of Rs. 15.38 millions) which have been adjusted against securities premium.

The utilisation of net QIP proceeds is summarized below:

Particulars	(Rs. in millions)			
	Planned net proceeds as per Offer Document	Actual net proceeds	Utilisation upto 31 March 2026	Unutilised amount as on 31 March 2026
1. Repayment and/ or pre-payment, in full or in part, of certain outstanding borrowings availed by the Holding Company	1,550.00	1,550.00	1,550.00	-
2. Investment in subsidiary, Bakebest Foods Private Limited for financing the project cost towards Khopoli expansion project	1,300.00	1,300.00	1,300.00	-
3. Financing the project cost towards Madhya Pradesh project	200.00	200.00	200.00	-
4. General corporate purposes (net of QIP expenses, including applicable taxes) *	830.62	836.73*	836.73	-
Total proceeds	3,880.62	3,886.73	3,886.73	-

* Revised on account of finalisation of share issue expenses

- 7 During the year ended 31 March 2026, the Board of Directors and the shareholders of the Holding Company, in their meeting held on 12 August 2025 and 19 September 2025 respectively, approved the subdivision/split of one equity share having face value of Rs. 10 each into five equity shares of Rs. 2 each, which became effective from record date i.e. 12 December 2025 as determined by the Board of Directors in its meeting held on 12 November 2025. In accordance with the requirements of Ind AS 33 – Earnings Per Share, the Holding Company has retrospectively restated the Earnings Per Equity Share for all periods presented.
- 8 On 21 November 2025, the Government of India notified the four Labour Codes-namely, the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 - thereby consolidating 29 existing labour laws. The Group has assessed the incremental impact of these changes and the same has been accounted in these consolidated financial results. The Group will continue to evaluate the impact of future regulatory clarifications and Rules.
- 9 The Board of Directors of the Holding Company proposed a final dividend of Rs. 0.70 per equity share of Rs. 2 each fully paid up, subject to approval in the ensuing annual general meeting. The total dividend declared for financial year 2025-2026 stands at Rs. 1.30 per equity share of Rs. 2 each fully paid up, final dividend is subject to approval in the ensuing annual general meeting.
- 10 The figures for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between the audited figures for the full financial year and the unaudited figures upto the nine months ended 31 December 2025 and 31 December 2024, respectively, which were subjected to limited review by the statutory auditors.

For and on behalf of the Board of Directors of
Mrs. Bectors Food Specialities Limited



Anoop Bector
 Managing Director

Place: Phillaur
 Date: 27 May 2026

Walker Chandlok & Co LLP

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Independent Auditor's Report on Standalone Annual Financial Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Mrs. Bectors Food Specialities Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Mrs. Bectors Food Specialities Limited ('the Company') which includes Bector Employee Welfare Trust ('the Trust') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the standalone 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.



Walker Chandiook & Co LLP

Independent Auditor's Report on Standalone Annual Financial Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism 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. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;



Walker Chandniok & Co LLP

Independent Auditor's Report on Standalone Annual Financial Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

- Conclude on the appropriateness of the Board of Directors' 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; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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 Matters

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.
12. We did not audit the financial statements of the Trust included in the Statement, whose financial information reflects total assets of ₹ 66.74 millions as at 31 March 2026, and total revenues of ₹ 0.31 millions, total net profit after tax of ₹ 0.19 millions, and total comprehensive income of ₹ 0.19 millions, and net cash inflows of ₹ 2.75 millions for the year then ended, whose financial statements have not been audited by us. These financial statements have been audited by the other auditor, whose reports have been furnished to us by the management, and our opinion, in so far as it relates to the amounts and disclosures included in respect of this Trust, is based solely on the audit report of such other auditor.

Our opinion is not modified in respect of the above matters with respect to our reliance on the work done by and the report of the other auditor.

For Walker Chandniok & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013

Tarun

Tarun Gupta

Partner

Membership No. 507892

UDIN: 26507892KRDIXR3793

Place: Gurugram

Date: 27 May 2026



Statement of standalone financial results for the quarter and year ended 31 March 2026

Sr. No.	Particulars	(Rs. in millions, unless otherwise stated)				
		Quarter ended			Year ended	
		31 March 2026 (refer note 11)	31 December 2025 (Unaudited)	31 March 2025 (refer note 11)	31 March 2026 (Audited)	31 March 2025 (Audited)
1	Revenue from operations					
2	Other income	4,494.79	4,966.45	4,117.29	18,993.71	17,419.05
3	Total income (1+2)	4,591.77	5,027.95	4,210.66	19,265.71	17,660.62
4	Expenses					
	Cost of materials consumed	2,253.69	2,518.04	2,312.94	10,003.81	9,272.94
	Purchase of stock-in-trade	115.45	113.24	74.52	408.28	276.84
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	59.87	107.68	(80.38)	38.39	(131.80)
	Employee benefits expense	668.95	704.81	559.35	2,766.19	2,421.21
	Finance costs	29.52	22.92	18.08	116.23	127.86
	Depreciation and amortisation expense	207.39	212.15	180.34	840.95	712.39
	Other expenses	861.83	909.71	767.33	3,511.97	3,363.79
	Total expenses	4,196.70	4,588.55	3,832.18	17,685.82	16,043.23
5	Profit before tax (3-4)	395.07	439.40	378.48	1,579.89	1,617.39
6	Tax expense					
	Current tax	77.74	119.35	105.04	372.73	415.02
	Deferred tax	18.09	(11.32)	(14.92)	19.34	(7.92)
7	Profit after tax (5-6)	299.24	331.37	288.36	1,187.82	1,210.29
8	Other comprehensive income/(loss)					
	(i) Items that will not be reclassified to statement of profit or loss					
	Remeasurement of defined benefit plans	6.40	5.49	(0.21)	10.63	(2.51)
	(ii) Income tax relating to items that will not be reclassified to statement of profit or loss	(1.62)	(1.38)	0.05	(2.68)	0.63
9	Total comprehensive income (7+8)	304.02	335.48	288.20	1,195.77	1,208.41
10	Paid-up equity share capital (face value of Rs. 2/- per share)	613.40	613.47	613.47	613.40	613.47
11	Other equity				11,132.82	10,305.60
12	Earnings per equity share (in Rs.) (Refer note 8) (not annualised):					
	(a) Basic	0.98	1.08	0.94	3.87	4.02
	(b) Diluted	0.98	1.08	0.94	3.87	4.02
	See accompanying notes to the standalone financial results					

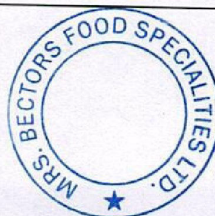


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Mrs. Bectors Food Specialities Limited
Notes to standalone financial results
1. Standalone statement of assets and liabilities

(Rs. in millions, unless otherwise stated)

Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	6,663.57	5,099.94
Right-of-use assets	669.09	628.14
Capital work-in-progress	258.93	1,589.02
Intangible assets	10.03	0.92
Intangible assets under development	-	8.83
Financial assets		
(i) Investments in subsidiaries	1,764.50	1,764.50
(ii) Other investments	18.97	20.10
(iii) Loans	2.85	2.64
(iv) Other financial assets	333.03	138.63
Non-current tax assets (net)	46.68	39.23
Other non-current assets	130.90	173.04
Total non-current assets	9,898.55	9,464.99
Current assets		
Inventories	1,231.73	1,343.33
Financial assets		
(i) Investments	6.37	-
(ii) Trade receivables	1,670.22	1,302.60
(iii) Cash and cash equivalents	144.11	222.53
(iv) Bank balances other than cash and cash equivalents	1,772.20	1,662.97
(v) Loans	8.55	7.19
(vi) Other financial assets	97.47	158.55
Other current assets	460.63	416.44
Total current assets	5,391.28	5,113.61
Total assets	15,289.83	14,578.60
EQUITY AND LIABILITIES		
Equity		
Equity share capital	613.40	613.47
Other equity	11,132.82	10,305.60
Total equity	11,746.22	10,919.07
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	602.10	608.70
(ii) Lease liabilities	543.97	483.07
Provisions	42.27	42.54
Deferred tax liabilities (net)	107.40	85.38
Other non-current liabilities	48.74	72.79
Total non-current liabilities	1,344.48	1,292.48
Current liabilities		
Financial liabilities		
(i) Borrowings	510.48	704.52
(ii) Lease liabilities	49.38	39.06
(iii) Trade payables	-	-
(a) Total outstanding dues of micro enterprises and small enterprises	150.13	100.87
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	919.55	869.83
(iv) Other financial liabilities	321.46	413.66
Other current liabilities	198.08	181.85
Provisions	50.05	56.43
Current tax liabilities (net)	-	0.83
Total current liabilities	2,199.13	2,367.05
Total liabilities	3,543.61	3,659.53
Total equity and liabilities	15,289.83	14,578.60



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Mrs. Bectors Food Specialities Limited
Notes to standalone financial results
2. Standalone statement of cash flows

Particulars	(Rs. in millions, unless otherwise stated)	
	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
A. Cash flow from operating activities		
Profit before tax	1,579.89	1,617.39
Adjustments for:		
Depreciation and amortisation expense	840.95	712.39
Loss allowance	16.12	15.91
Net change in fair value of financial assets at FVTPL	1.04	0.71
Gain on sale of investments (net)	(8.39)	-
Liabilities no longer required written back	(1.09)	(7.86)
Income from government grants	(25.41)	(25.73)
Change in fair value of derivative contracts (net)	23.35	(5.94)
Net (gain)/ loss on account of unrealised foreign exchange fluctuations	(47.17)	9.39
Net gain on sale of property, plant and equipments	(2.45)	(2.86)
Share based payment to employees	7.04	14.55
Finance costs	116.23	127.86
Interest income	(118.79)	(111.22)
	2,381.32	2,344.59
Adjustments for changes in working capital:		
- in loans and other assets		
- in inventories	(14.80)	(147.96)
- in trade receivables	111.60	(327.37)
- in other liabilities and provisions	(332.37)	(43.29)
- in trade payables	26.80	(12.61)
	98.98	(30.41)
Cash generated from operations	2,271.53	1,782.95
Income tax paid (net)	(381.01)	(415.05)
Net cash generated from operating activities (A)	1,890.52	1,367.90
B. Cash flows from investing activities		
Purchase of property, plant and equipments (including intangible assets, intangible assets under development, capital work-in progress, payable for purchase of property, plant and equipments and capital advances)	(1,081.44)	(1,636.16)
Proceeds from sale of property, plant and equipments	13.17	4.67
Investment in subsidiaries	-	(1,460.00)
Proceeds from sale of investments (net)	2.11	-
Investments in bank deposits (net)	(283.75)	(707.34)
Interest received	117.67	110.59
Net cash used in investing activities (B)	(1,232.24)	(3,688.24)
C. Cash flows from financing activities		
Proceeds from issue of equity shares (including securities premium) (net)	-	3,902.11
Purchase of treasury shares by Bector Employee Welfare Trust	(7.46)	(14.86)
Proceeds from non-current borrowings	96.89	788.94
Repayments of non-current borrowings	(48.79)	(1,902.52)
(Repayments)/ proceeds of current borrowings (net)	(248.74)	181.03
Principal element of lease liabilities	(44.73)	(31.04)
Payment of interest on lease liabilities	(46.37)	(28.36)
Finance costs paid	(69.40)	(102.89)
Dividend paid	(368.10)	(306.78)
Net cash (used in)/ generated from financing activities (C)	(736.70)	2,485.63
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(78.42)	165.29
Cash and cash equivalents at the beginning of the year	222.53	57.24
Cash and cash equivalents at the end of the year	144.11	222.53
Reconciliation of cash and cash equivalents as per statement of cash flow		
Balance with banks in current accounts		
Cash on hand	142.50	75.88
Bank deposits with original maturity of less than three months	1.61	0.84
	-	145.81
	144.11	222.53



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Mrs. Bectors Food Specialities Limited
Notes to the standalone financial results

- 3 The above standalone financial results of Mrs. Bectors Food Specialities Limited ('the Company') for the year ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27 May 2026. These results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act 2013 (the 'Act') read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).
- 4 These standalone financial results for the year ended 31 March 2026 have been audited by statutory auditors and have issued an unmodified report. For more details on standalone financial results, visit financial performance section of our website www.bectorfoods.com and financials results at corporate section at www.bseindia.com and www.nseindia.com.
- 5 The operating segment of the Company is identified to be "Food Products", as the Chief Operating Decision Maker reviews business performance at an overall company level as one segment.
- 6 During the year ended 31 March 2025, the Company had completed its Qualified Institutional Placement ('QIP') of fresh issue of 2,580,645 equity shares of face value of Rs. 10/- each for cash at an issue price of Rs. 1,550/- per equity share (including securities premium of Rs. 1,540/- per equity share) aggregating to Rs. 4,000.00 millions (before the subdivision/split, refer note 8). The Company had incurred Rs. 97.89 millions as QIP related expenses (excluding applicable taxes of Rs. 15.38 millions) which have been adjusted against securities premium.

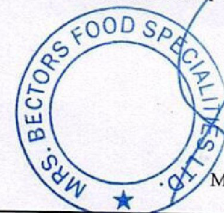
The utilisation of net QIP proceeds is summarized below:

Particulars	Planned net proceeds as per Offer Document	Actual net proceeds	Utilisation upto 31 March 2026	(Rs. in millions)
				Unutilised amount as on 31 March 2026
1. Repayment and/ or pre-payment, in full or in part, of certain outstanding borrowings availed by the Company	1,550.00	1,550.00	1,550.00	-
2. Investment in subsidiary, Bakebest Foods Private Limited for financing the project cost towards Khopoli expansion project	1,300.00	1,300.00	1,300.00	-
3. Financing the project cost towards Madhya Pradesh project	200.00	200.00	200.00	-
4. General corporate purposes (net of QIP expenses, including applicable taxes)	830.62	836.73*	836.73	-
Total proceeds	3,880.62	3,886.73	3,886.73	-

* Revised on account of finalisation of share issue expenses.

- 7 The standalone financial results also include the financial information of the Bector Employee Welfare Trust (the Trust).
- 8 During the year ended 31 March 2026, the Board of Directors and the shareholders, in their meeting held on 12 August 2025 and 19 September 2025 respectively, approved the subdivision/split of one equity share having face value of Rs. 10 each into five equity shares of Rs. 2 each, which became effective from record date i.e. 12 December 2025 as determined by the Board of Directors in its meeting held on 12 November 2025. In accordance with the requirements of Ind AS 33 – Earnings Per Share, the Company has retrospectively restated the Earnings Per Equity Share for all periods presented.
- 9 On 21 November 2025, the Government of India notified the four Labour Codes-namely, the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 - thereby consolidating 29 existing labour laws. The Company has assessed the incremental impact of these changes and the same has been accounted in these standalone financial results. The Company will continue to evaluate the impact of future regulatory clarifications and Rules.
- 10 The Board of Directors of the Company has proposed a final dividend of Rs. 0.70 per equity share of Rs. 2 each fully paid up, subject to approval in the ensuing annual general meeting. The total dividend declared for financial year 2025-2026 stands at Rs. 1.30 per equity share of Rs. 2 each fully paid up, final dividend is subject to approval in the ensuing annual general meeting.
- 11 The figures for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between the audited figures for the full financial year and the unaudited figures upto the nine months ended 31 December 2025 and 31 December 2024, respectively, which were subjected to limited review by the statutory auditors.

For and on behalf of the Board of Directors of
Mrs. Bectors Food Specialities Limited



Anoop Bector
 Managing Director

Place: Phillaur
 Date: 27 May 2026

MBFSL/CS/2026-27

27th May, 2026

To, Department of Corporate Relations, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	To, National Stock Exchange of India Ltd, Exchange Plaza, C- 1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai– 400051
Scrip Code : 543253	Scrip Symbol : BECTORFOOD

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 in respect of Audit Reports with unmodified opinion for the financial year ended 31st March, 2026.

Dear Sir,

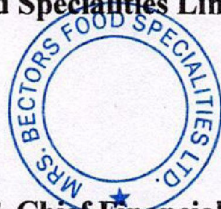
Pursuant to SEBI regulations and circulars, it is hereby declared that the Auditors of the Company, M/s. Walker Chandiook & Co. LLP, Chartered Accountants, have issued the Audit Reports for the Financial Statements (Standalone & Consolidated) as prepared under the Companies Act, 2013 and Financial Results as prepared under the SEBI prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Financial year ended March 31, 2026 with unmodified opinion.

Request you to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Mrs. Bectors Food Specialities Limited



Parveen Kumar Goel
Wholtime Director & Chief Financial Officer
DIN: 00007297

Mrs. Bectors Food Specialities Ltd.

Corporate Office: 1st Floor, Emaar Digital Greens Tower -A, Golf Course Extension Road, Sector 61, Gurugram,
Haryana- 122002 (India) P: (+91-124) 4096 300

Regd. Office: Theing Road, Phillaur - 144410, Punjab, India P: (+91-1826) 225418, 222826, 2223138 F: (+91-1826) 222915
CIN: L74899PB1995PLC033417, E: atul.sud@bectorfoods.com

Annexure-A

Details under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 updated on January 30, 2026:

S. No.	Particulars	Disclosure
1.	Name of the Internal Auditors and FRN	M/s KPMG Assurance and Consulting Services LLP (FRN: AAT-0367).
2.	Date of appointment	27-05-2026
3.	Term of appointment	For the Financial Year 2026-27
4.	Brief profile (in case of appointment)	<p>Name of the Internal Auditors: M/s KPMG Assurance and Consulting Services LLP</p> <p>Office Address: Building No. 10, 4th Floor, Tower-8 & C DLF Cyber City, Phase – 11, Gurugram - 122 002 (India)</p> <p>Field of Experience: Risk Advisory</p> <p>Terms of appointment: For the Financial Year 2026-27</p>

Mrs. Bectors Food Specialities Ltd.

Corporate Office: 1st Floor, Emaar Digital Greens Tower -A, Golf Course Extension Road, Sector 61, Gurugram, Haryana- 122002 (India) P: (+91-124) 4096 300

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