HEXAGON NUTRITION LIMITED
Nutritionally Yours...

Ref: HNL/SEC/2026-27/10 **Date: 17th July 2026**

To,

National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400051, Maharashtra, India.
SYMBOL: HEXAGON

BSE Limited
Listing Department
Floor 25, P J Towers,
Dalal Street, Mumbai – 400001
Maharashtra, India.
Scrip Code: 544785

Dear Sir/Madam,

Ref: HEXAGON NUTRITION LIMITED - ISIN: INE0JUI01012
Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Clarification regarding disclosure contained in the Red Herring Prospectus/ Prospectus

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Hexagon Nutrition Limited ("the Company"), as a matter of good corporate governance and in the interest of maintaining transparency with its stakeholders, hereby voluntarily submits the following clarification with respect to the disclosures contained in its Red Herring Prospectus/Prospectus:

Clarification from Company:
The Company confirms that; the clarification below is for disclosure purposes only and has no impact on:

- The objects of the issue;
- The financial position of the Company;
- The operations and business activities of the Company; and
- The rights and interests of the public shareholders.

This disclosure is being made in the interest of transparency and pursuant to the advice received from the Exchange.

Kindly take the above information on record.

Yours faithfully,
***For* HEXAGON NUTRITION LIMITED**

VEDANTI SWAPNIL VARTAK
Digitally signed by VEDANTI SWAPNIL VARTAK
Date: 2026.07.17 16:43:21 +05'30'

Vedanti Vartak
Company Secretary and Compliance Officer
ICSI Membership No.: A41580

Reported Disclosure

Paragraph 4 on Page 404 states

4. The Restated Consolidated Financial Information has been compiled by the management from:

a) The Audited Interim Consolidated Ind AS Financial Statements of the Group as at and for the nine months period ended December 31, 2025, prepared in accordance with the Indian Accounting Standard 34 – "Interim Financial Reporting" specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on February 17, 2026.

b) The Audited Consolidated Ind AS Financial Statements of the Group as at and for the years ended March 31, 2025, March 31, 2024 and March 31, 2023, prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015, as amended, and other accounting principles generally accepted in India (referred to as "Ind AS"), which have been approved by the Board of Directors at their meetings held on June 02, 2025, June 12, 2024 and June 28, 2023 respectively.

c) Financial statements and other financial information in relation to the Company's subsidiaries, as listed below, audited by other auditors and included in the Audited Consolidated Financial Statements:

Name of the Entity	Relationship	Independent Auditor	Period Examined
Hexagon Nutrition (Exports) Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2024 and March 31, 2023
Hexagon Nutrition (International) Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2024 and March 31, 2023
Hexagon Nutrition Healthcare Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition China Limited	Subsidiary	Richful CPA Limited	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition Proprietary Limited	Subsidiary	UHY Hellmann (SA)	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition LLC	Subsidiary	Prima Audit LLC Audit Organisation	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023

Revised Disclosure

Paragraph 4 on Page 404 should be read as

7. The Restated Consolidated Financial Information has been compiled by the management from:

a) The Special Purpose Audited Interim Consolidated Ind AS Financial Statements of the Group as at and for the nine months period ended December 31, 2025, prepared in accordance with the Indian Accounting Standard 34 – "Interim Financial Reporting" specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on February 17, 2026.

b) The Audited Consolidated Ind AS Financial Statements of the Group as at and for the years ended March 31, 2025, March 31, 2024 and March 31, 2023, prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015, as amended, and other accounting principles generally accepted in India (referred to as "Ind AS"), which have been approved by the Board of Directors at their meetings held on June 02, 2025, June 12, 2024 and June 28, 2023 respectively.

c) Financial statements and other financial information in relation to the Company's subsidiaries, as listed below, audited by other auditors and included in the Special Purpose Audited Interim Consolidated Ind AS Financial Statements and the Audited Consolidated Ind AS Financial Statements:

Name of the Entity	Relationship	Independent Auditor	Period Examined
Hexagon Nutrition (Exports) Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2024 and March 31, 2023
Hexagon Nutrition (International) Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2024 and March 31, 2023
Hexagon Nutrition Healthcare Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition China Limited	Subsidiary	Richful CPA Limited	Financial periods/years ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition Proprietary Limited	Subsidiary	UHY Hellmann (SA)	Financial periods/years ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition LLC	Subsidiary	Fidoyi Audit LLC	Financial period ended December 31, 2025
		Prima Audit LLC Audit Organisation	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023

Reported Disclosure	Revised Disclosure
Paragraph 7 on Page 405 states	**Paragraph 7 on Page 405 should be read as**
7. Some of the Company's subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries by the management. The Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Company.	7. Some of the Company's subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries by the management and audited by their respective auditors. The Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Company.

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EQUITY AND LIABILITIES					
EQUITY					
Equity Share Capital	17	110.63	110.63	110.63	110.63
Other Equity	18	2,098.78	1,831.18	1,648.10	1,520.21
Total Equity		**2,209.41**	**1,941.81**	**1,758.73**	**1,630.84**
NON-CURRENT LIABILITIES					
Financial Liabilities					
Borrowings	19	63.80	71.04	84.56	37.26
Other Financial Liabilities	20	25.58	25.78	22.44	20.71
Provisions	21	51.33	48.32	39.98	37.44
		140.71	145.14	146.98	95.41
CURRENT LIABILITIES					
Financial liabilities					
Borrowings	22	334.10	194.96	284.37	481.47
Trade Payables	23				
Total outstanding dues to micro enterprise and small enterprise		207.51	66.13	89.13	117.88
Total outstanding dues to creditors other than micro enterprise and small enterprise		218.07	122.31	107.38	334.69
Other Financial Liabilities	24	118.16	98.58	79.31	75.81
Other Current Liabilities	25	33.86	38.66	31.26	146.64
Provisions	26	7.25	5.11	8.28	6.26
Current Tax Liabilities (Net)	27	6.94	0.89	-	-
		925.89	526.64	599.73	1,162.75
TOTAL EQUITY AND LIABILITIES		**3,276.01**	**2,613.59**	**2,505.44**	**2,889.00**

Page 407 should be read as

EQUITY AND LIABILITIES					
EQUITY					
Equity Share Capital	17	110.63	110.63	110.63	110.63
Instruments Entirely Equity in Nature	17	122.08	122.08	122.08	122.08
Other Equity	18	1,976.70	1,709.10	1,526.02	1,398.13
Total Equity		**2,209.41**	**1,941.81**	**1,758.73**	**1,630.84**
NON-CURRENT LIABILITIES					
Financial Liabilities					
Borrowings	19	63.80	71.04	84.56	37.26
Lease liabilities	20	19.60	19.80	16.71	17.70
Other Financial Liabilities	20	5.98	5.98	5.73	3.01
Provisions	21	51.33	48.32	39.98	37.44
		140.71	145.14	146.98	95.41
CURRENT LIABILITIES					
Financial liabilities					
Borrowings	22	334.10	194.96	284.37	481.47
Trade Payables	23				
Total outstanding dues to micro enterprise and small enterprise		207.51	66.13	89.13	117.88
Total outstanding dues to creditors other than micro enterprise and small enterprise		218.07	122.31	107.38	334.69
Lease liabilities	24	1.57	1.48	1.43	2.25
Other Financial Liabilities	24	116.59	97.10	77.88	73.56
Other Current Liabilities	25	33.86	38.66	31.26	146.64
Provisions	26	7.25	5.11	8.28	6.26
Current Tax Liabilities (Net)	27	6.94	0.89	-	-
		925.89	526.64	599.73	1,162.75
TOTAL EQUITY AND LIABILITIES		**3,276.01**	**2,613.59**	**2,505.44**	**2,889.00**

Reported Disclosure	Revised Disclosure

Reported Disclosure

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	Note				
Profit for the Year (A)		**270.33**	**243.77**	**122.14**	**58.24**
Other Comprehensive Income (OCI)					
Items that will not be reclassified subsequently to Profit or Loss:					
- Remeasurement of post employment benefit obligation		5.51	(0.80)	3.10	3.63
- Income tax effect on above		(1.38)	0.15	(0.79)	(0.92)
Items that will be reclassified subsequently to profit or loss					
- Exchange differences in translating the financial statements of foreign operations		-	-	-	-
Other Comprehensive Income for the year, net of tax (B)		**4.13**	**(0.65)**	**2.31**	**2.71**
Total Comprehensive Income for the period/year (A+B)		**274.46**	**243.12**	**124.45**	**60.95**
Profit for the period/year (A)					
Owners of the Company		270.33	243.77	122.14	58.24
Non-Controlling Interest		-	-	-	-
Other comprehensive income (OCI) (B)					
Owners of the Company		4.13	(0.65)	2.31	2.71
Non-Controlling Interest		-	-	-	-
Total comprehensive income for the period/year (A+B)					
Owners of the Company		274.46	243.12	124.45	60.95
Non-Controlling Interest		-	-	-	-
Earnings per share (of Re. 1 each)	36				
- (in Rs.) Basic		**2.44**	**1.75**	**1.10**	**0.51**
- (in Rs.) Diluted		**2.20**	**1.75**	**0.99**	**0.47**

The above annexure should be read with Annexure V - Material Accounting Policies and Other Explanatory Notes to Restated Consolidated Financial Information, Annexure VI - Statement of Restated Adjustments to the Audited Financial Information and Annexure VII - Notes to the Restated Financial Information.

Revised Disclosure

Page 408 should be read as

	Note				
Profit for the Year (A)		**270.33**	**243.77**	**122.14**	**58.24**
Other Comprehensive Income (OCI)					
Items that will not be reclassified subsequently to Profit or Loss:					
- Remeasurement of post employment benefit obligation		5.51	(0.80)	3.10	3.63
- Income tax effect on above		(1.38)	0.15	(0.79)	(0.92)
Items that will be reclassified subsequently to profit or loss					
- Exchange differences in translating the financial statements of foreign operations		(6.86)	(10.04)	3.44	(8.72)
Other Comprehensive Income for the year, net of tax (B)		**(2.73)**	**(10.69)**	**5.75**	**(6.01)**
Total Comprehensive Income for the period/year (A+B)		**267.60**	**233.08**	**127.89**	**52.23**
Profit for the period/year (A)					
Owners of the Company		270.33	243.77	122.14	58.24
Non-Controlling Interest		-	-	-	-
Other comprehensive income (OCI) (B)					
Owners of the Company		(2.73)	(10.69)	5.75	(6.01)
Non-Controlling Interest		-	-	-	-
Total comprehensive income for the period/year (A+B)					
Owners of the Company		267.60	233.08	127.89	52.23
Non-Controlling Interest		-	-	-	-
Earnings per share (of Re. 1 each)	36				
- (in Rs.) Basic		**2.44**	**1.75**	**1.10**	**0.51**
- (in Rs.) Diluted		**2.20**	**1.75**	**0.99**	**0.47**

The above annexure should be read with Annexure V - Material Accounting Policies and Other Explanatory Notes to Restated Consolidated Financial Information, Annexure VI - Statement of Restated Adjustments to the Audited Financial Information and Annexure VII - Notes to the Restated Financial Information.

Reported Disclosure	Revised Disclosure

Reported Disclosure

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ANNEXURE IV - RESTATED CONSOLIDATED STATEMENT OF CASH FLOWS

(All amounts in Rupees millions, unless otherwise stated)

PARTICULARS	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
A) CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit before Tax as per Statement of Profit and Loss	**357.53**	**337.16**	**195.02**	**94.24**
Adjustment for :				
Interest Income	(6.71)	(4.79)	(7.25)	(4.91)
Profit on sale of Investments	(15.18)	(15.83)	(6.13)	(4.33)
Depreciation and Amortisation	68.91	87.68	81.18	75.51
Remeasurement of post employment benefit obligation	5.51	(0.80)	3.10	3.63
Provision/(Reversal) for doubtful debts	-	(8.76)	3.80	(15.86)
Provision/(Reversal) for Expected Credit Loss	0.96	(2.51)	1.32	(2.15)
Loss/(Gain) on Sale of Property, Plant and Equipment's	(0.08)	(0.81)	0.17	0.23
Interest paid	28.93	39.46	41.47	33.44
Employee Stock Option	-	-	-	0.69
Operating Profit before Working Capital Changes	**439.87**	**430.80**	**312.68**	**180.49**
Adjusted for :				
(Increase)/Decrease in Trade Receivables	(229.50)	(101.83)	251.68	(159.26)
(Increase)/Decrease in Inventories	(277.08)	181.70	81.42	(268.55)
(Increase)/Decrease in Other Financial Assets	(11.19)	(48.48)	(4.24)	14.48
(Increase)/Decrease in Other Assets	(129.04)	(8.49)	15.34	26.46
Increase/(Decrease) in Trade Payables	237.14	(8.07)	(256.06)	123.69
Increase/(Decrease) in Other Financial Liabilities	19.38	22.61	5.23	12.05
Increase/(Decrease) in Other Liabilities	(4.80)	7.40	(115.38)	121.69
Increase/(Decrease) in Employee Benefits	5.15	5.17	4.56	(1.54)
Increase/(Decrease) Foreign currency Translation Reserve	(6.86)	(10.04)	3.44	(8.72)
Cash generated from operations	**43.07**	**470.77**	**298.67**	**40.79**
Direct Taxes paid (incl TDS net off refund recd)	(83.77)	(92.83)	(64.87)	(40.80)
Net Cash generated from / (used in) Operating Activities (A)	**(40.70)**	**377.94**	**233.80**	**(0.01)**
B) CASH FLOW FROM INVESTING ACTIVITIES :				
Purchases of Property, Plant and Equipment, Intangibles & Capital Work in Progress	(56.99)	(95.25)	(149.93)	(64.03)
Redemption/(Investment) in current Mutual Funds	32.62	(133.83)	117.06	(68.42)
Interest Income	6.71	4.79	7.25	4.91
Investment in bank deposit	37.18	(2.56)	62.75	(59.50)
Net cash generated from / (used in) Investing Activities (B)	**19.52**	**(226.85)**	**37.13**	**(187.04)**
C) CASH FLOW FROM FINANCING ACTIVITIES :				
Dividend paid	-	(50.00)	-	(18.41)
Proceeds from issue of Share Capital	-	-	-	0.13
Share Premium Account	-	-	-	2.47
Interest Paid	(28.93)	(39.46)	(41.47)	(33.44)
(Repayment)/ Proceeds from Long-Term Borrowings	(7.24)	(13.52)	47.30	4.52
(Repayment)/ Proceeds from Short-Term Borrowings	139.14	(89.41)	(197.10)	114.59
Net cash generated from / (used in) Financing Activities (C)	**102.97**	**(192.39)**	**(191.27)**	**69.86**
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	**81.79**	**(41.30)**	**79.66**	**(117.19)**
Cash & Cash Equivalents at the beginning of the period/year	152.23	193.53	113.87	231.06
Cash & Cash Equivalents at the end of the period/year	**234.02**	**152.23**	**193.53**	**113.87**

The above Cash Flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS-7) on " Cash Flow Statements" as notified by the Companies (Accounting Standard) Rules, 2015.

Revised Disclosure

Page 410 should be read as

ANNEXURE IV - RESTATED CONSOLIDATED STATEMENT OF CASH FLOWS

(All amounts in Rupees millions, unless otherwise stated)

PARTICULARS	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
A) CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit before Tax as per Statement of Profit and Loss	**357.53**	**337.16**	**195.02**	**94.24**
Adjustment for :				
Interest Income	(6.71)	(4.79)	(7.25)	(4.91)
Profit on sale of Investments	(15.18)	(15.83)	(6.13)	(4.33)
Fair Value of Investments Through P&L	(1.71)	(9.56)	(9.61)	(4.97)
Depreciation and Amortisation	68.91	87.68	81.18	75.51
Provision/(Reversal) for doubtful debts	-	(8.76)	3.80	(15.86)
Provision/(Reversal) for Expected Credit Loss	0.96	(2.51)	1.32	(2.15)
Loss/(Gain) on Sale of Property, Plant and Equipment's	(0.08)	(0.81)	0.17	0.23
Interest paid	28.93	39.46	41.47	33.44
Employee Stock Option	-	-	-	0.69
Operating Profit before Working Capital Changes	**432.65**	**422.04**	**299.97**	**171.89**
Adjusted for :				
(Increase)/Decrease in Trade Receivables	(229.50)	(101.83)	251.68	(159.26)
(Increase)/Decrease in Inventories	(277.08)	181.70	81.42	(268.55)
(Increase)/Decrease in Other Financial Assets	(11.19)	(48.48)	(4.24)	14.48
(Increase)/Decrease in Other Assets	(129.04)	(8.49)	15.34	26.46
Increase/(Decrease) in Trade Payables	237.14	(8.07)	(256.06)	123.69
Increase/(Decrease) in Other Financial Liabilities	19.49	19.41	7.04	11.14
Increase/(Decrease) in Other Liabilities	(4.80)	7.40	(115.38)	121.69
Increase/(Decrease) in Employee Benefits	10.66	4.37	7.66	2.09
Cash generated from operations	**48.33**	**468.05**	**287.43**	**43.63**
Direct Taxes paid (incl TDS net off refund recd)	(83.77)	(92.83)	(64.87)	(40.80)
Net Cash generated from / (used in) Operating Activities (A)	**(35.44)**	**375.22**	**222.56**	**2.83**
B) CASH FLOW FROM INVESTING ACTIVITIES :				
Purchases of Property, Plant and Equipment, Intangibles & Capital Work in Progress	(56.99)	(91.85)	(149.93)	(62.15)
Redemption/(Investment) in current Mutual Funds	34.33	(124.27)	126.67	(63.45)
Interest Income	6.71	4.79	7.25	4.91
Investment in bank deposit	37.18	(2.56)	62.75	(59.50)
Net cash generated from / (used in) Investing Activities (B)	**21.23**	**(213.89)**	**46.74**	**(180.19)**
C) CASH FLOW FROM FINANCING ACTIVITIES :				
Dividend paid	-	(50.00)	-	(18.41)
Proceeds from issue of Share Capital	-	-	-	0.13
Share Premium Account	-	-	-	2.47
Interest Paid	(27.49)	(37.74)	(39.69)	(31.71)
(Repayment)/ Proceeds from Long-Term Borrowings	(7.24)	(13.52)	47.30	4.52
(Repayment)/ Proceeds from Short-Term Borrowings	139.14	(89.41)	(197.10)	114.59
Payment of Lease Liabilities	(1.55)	(1.93)	(3.59)	(2.70)
Net cash generated from / (used in) Financing Activities (C)	**102.86**	**(192.60)**	**(193.08)**	**68.89**
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	**88.65**	**(31.27)**	**76.22**	**(108.47)**
Cash & Cash Equivalents at the beginning of the period/year	152.22	193.53	113.87	231.06
Exchange difference on translation of foreign currency	(6.86)	(10.04)	3.44	(8.72)
Cash & Cash Equivalents at the end of the period/year	**234.01**	**152.22**	**193.53**	**113.88**

The above Cash Flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS-7) on " Cash Flow Statements" as notified by the Companies (Accounting Standard) Rules, 2015.

Reported Disclosure	Revised Disclosure

Reported Disclosure

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Disclosure of changes in liabilities arising from financing activities, including both changes arising from cash flow and non cash changes, are given below:

Particulars	As at April 1, 2025	Net Cash flows	As at December 31, 2025
Borrowings - Non Current (Refer Note - 19)	71.04	(7.24)	63.80
Borrowings - Current (Refer Note - 22)	194.96	139.14	334.10
Lease - Non Current (Refer Note - 20)	19.80	0.20	19.60
Lease - Current (Refer Note - 24)	1.48	(0.09)	1.57

Particulars	As at April 1, 2024	Net Cash flows	As at March 31, 2025
Borrowings - Non Current (Refer Note - 19)	84.56	(13.52)	71.04
Borrowings - Current (Refer Note - 22)	284.37	(89.41)	194.96
Lease - Non Current (Refer Note - 20)	16.71	(3.09)	19.80
Lease - Current (Refer Note - 24)	1.43	(0.05)	1.48

Particulars	As at April 1, 2023	Net Cash flows	As at March 31, 2024
Borrowings - Non Current (Refer Note - 19)	37.26	47.30	84.56
Borrowings - Current (Refer Note - 22)	481.47	(197.10)	284.37
Lease - Non Current (Refer Note - 20)	17.70	(0.99)	16.71
Lease - Current (Refer Note - 24)	2.25	(0.82)	1.43

Particulars	As at April 1, 2022	Net Cash flows	As at March 31, 2023
Borrowings - Non Current (Refer Note - 19)	32.74	4.52	37.26
Borrowings - Current (Refer Note - 22)	366.88	114.59	481.47
Lease - Non Current (Refer Note - 20)	17.14	0.56	17.70
Lease - Current (Refer Note - 24)	1.90	0.35	2.25

Revised Disclosure

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Disclosure of changes in liabilities arising from financing activities, including both changes arising from cash flow and non cash changes, are given below:

Particulars	As at April 1, 2025	Net Cash flows	As at December 31, 2025
Borrowings - Non Current (Refer Note - 19)	71.04	(7.24)	63.80
Borrowings - Current (Refer Note - 22)	194.96	139.14	334.10
Lease - Non Current (Refer Note - 20)	19.80	(0.20)	19.60
Lease - Current (Refer Note - 24)	1.48	0.09	1.57

Particulars	As at April 1, 2024	Net Cash flows	As at March 31, 2025
Borrowings - Non Current (Refer Note - 19)	84.56	(13.52)	71.04
Borrowings - Current (Refer Note - 22)	284.37	(89.41)	194.96
Lease - Non Current (Refer Note - 20)	16.71	3.09	19.80
Lease - Current (Refer Note - 24)	1.43	0.05	1.48

Particulars	As at April 1, 2023	Net Cash flows	As at March 31, 2024
Borrowings - Non Current (Refer Note - 19)	37.26	47.30	84.56
Borrowings - Current (Refer Note - 22)	481.47	(197.10)	284.37
Lease - Non Current (Refer Note - 20)	17.70	(0.99)	16.71
Lease - Current (Refer Note - 24)	2.25	(0.82)	1.43

Particulars	As at April 1, 2022	Net Cash flows	As at March 31, 2023
Borrowings - Non Current (Refer Note - 19)	32.74	4.52	37.26
Borrowings - Current (Refer Note - 22)	366.88	114.59	481.47
Lease - Non Current (Refer Note - 20)	17.14	0.56	17.70
Lease - Current (Refer Note - 24)	1.90	0.35	2.25

Reported Disclosure

Schedule 2.1 c) on Page 413 states

c) Financial statements and other financial information in relation to the Company's subsidiaries, as listed below, audited by other auditors and included in the Audited Consolidated Financial Statements:

Name of the Entity	Relationship	Independent Auditor	Period Examined
Hexagon Nutrition (Exports) Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2024 and March 31, 2023
Hexagon Nutrition (International) Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2024 and March 31, 2023
Hexagon Nutrition Healthcare Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition China Limited	Subsidiary	Richful CPA Limited	Financial period/years ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition Proprietary Limited	Subsidiary	UHY Hellmann (SA)	Financial period/years ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition LLC	Subsidiary	Prima Audit LLC Audit Organisation	Financial period/years ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023

Revised Disclosure

Schedule 2.1 c) on Page 413 should be read as

c) Financial statements and other financial information in relation to the Company's subsidiaries, as listed below, audited by other auditors and included in the Special Purpose Audited Interim Consolidated Ind AS Financial Statements and the Audited Consolidated Ind AS Financial Statements:

Name of the Entity	Relationship	Independent Auditor	Period Examined
Hexagon Nutrition (Exports) Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2024 and March 31, 2023
Hexagon Nutrition (International) Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2024 and March 31, 2023
Hexagon Nutrition Healthcare Private Limited	Subsidiary	M/s Bhuwania & Agrawal Associates	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition China Limited	Subsidiary	Richful CPA Limited	Financial periods/years ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition Proprietary Limited	Subsidiary	UHY Hellmann (SA)	Financial periods/years ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023
Hexagon Nutrition LLC	Subsidiary	Fidoyi Audit LLC	Financial period ended December 31, 2025
		Prima Audit LLC Audit Organisation	Financial years ended March 31, 2025, March 31, 2024 and March 31, 2023

Reported Disclosure	Revised Disclosure
Schedule 2.4 t on Page 432 states **t. Segment reporting** Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker being Chief Financial Officer. The Managing Director assesses the financial performance and position of the Group as a whole, and makes strategic decisions.	**Schedule 2.4 t on Page 432 should be read as** **t. Segment reporting** Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker being Managing Director. The Managing Director assesses the financial performance and position of the Group as a whole, and makes strategic decisions.
Schedule 2.4 i on Page 427 states **i. Leases** The group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. **Group as a lessee** The Group's lease asset classes primarily consist of leases for Land & buildings, Plant and Equipment and Computers. The group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. **Right-of-use assets** The group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows: • Leasehold land - Over the shorter of the lease term and the estimated useful lives of the assets	**Schedule 2.4 i on Page 427 should be read as** **i. Leases** The group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. **Group as a lessee** The Group's lease asset classes primarily consist of leases for Land & buildings, Plant and Equipment and Computers. The group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. **Right-of-use assets** The group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated amortisation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are amortised on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows: • Leasehold land - Over the shorter of the lease term and the estimated useful lives of the assets

Reported Disclosure	Revised Disclosure
Schedule 2.4 g on Page 425 and 426 states **g. Property, plant and equipment** **Recognition and measurement** All items of property, plant and equipment except Freehold Land are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Freehold Land Cost is carried at cost, net of accumulated impairment loss, if any. Cost comprises the purchase price, taxes, duties, freight, and any attributable cost of bringing the asset to its working condition for its intended use. When significant parts of property, plant and equipment are required to be replaced at intervals, the Group recognises such parts as individual assets with specific useful lives and depreciates them accordingly Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in Restated Consolidated Statement of Profit & Loss (including other comprehensive income) as incurred. Capital work in progress comprises cost of property, plant and equipment (including related expenses), that are not yet ready for their intended use at the reporting date and it is carried at cost less accumulated impairment losses Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and carrying amount of the assets and are recognised in the Restated Consolidated Statement of Profit & Loss (including other comprehensive income) when the asset is derecognised. On transition to IND AS, the group has elected to continue with the carrying value of all its property, plant and equipment measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment. Depreciation on Property, plant and equipment Depreciation is calculated on the straight line basis over the estimated useful lives of the assets. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The Group has used the following life to provide depreciation on its property, plant and equipment. The rates of depreciation are equal to the corresponding rates prescribed in Schedule II to the Companies Act, 2013. Depreciation on addition / disposals during the year has been provided on pro rata. An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.	**Schedule 2.4 g on Page 426 should be read as** **g. Property, plant and equipment** **Recognition and measurement** All items of property, plant and equipment except Freehold Land are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Freehold Land Cost is carried at cost, net of accumulated impairment loss, if any. Cost comprises the purchase price, taxes, duties, freight, and any attributable cost of bringing the asset to its working condition for its intended use. When significant parts of property, plant and equipment are required to be replaced at intervals, the Group recognises such parts as individual assets with specific useful lives and depreciates them accordingly Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in Restated Consolidated Statement of Profit & Loss (including other comprehensive income) as incurred. Capital work in progress comprises cost of property, plant and equipment (including related expenses), that are not yet ready for their intended use at the reporting date and it is carried at cost less accumulated impairment losses Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and carrying amount of the assets and are recognised in the Restated Consolidated Statement of Profit & Loss (including other comprehensive income) when the asset is derecognised. On transition to IND AS, the group has elected to continue with the carrying value of all its property, plant and equipment measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment. Depreciation on Property, plant and equipment Depreciation is calculated on a written down value basis over the estimated useful lives of the assets. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The Group has used the following life to provide depreciation on its property, plant and equipment. The rates of depreciation are equal to the corresponding rates prescribed in Schedule II to the Companies Act, 2013. Depreciation on addition / disposals during the year has been provided on pro rata. An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Reported Disclosure	Revised Disclosure
Schedule 2.4 n on Page 430 states **Defined contribution plan** The Group makes contributions to the recognized Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognised as an expense in the period in which the related service is performed. There is no further obligation on the Group on this defined contribution plan.	**Schedule 2.4 n on Page 430 should be read as** **Defined contribution plan** The Group's contribution paid / payable during the period/year to ESIC, Provident Fund, and Labour Welfare Fund are recognized as an expense in the Statement of Profit and Loss when the employees have rendered service entitling them to the contributions. There is no further obligation on the Group on this defined contribution plan.

Part A on Page 433 states

Part : A Statement of adjustments to Restated Financial information

Reconciliation between total equity as per restated financial statements for the year ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 with restated financial information:

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Total equity (as per audited consolidated financial statements)	**2,209.41**	**1,941.81**	**1,759.45**	**1,630.81**
(i) Audit qualifications		-	-	-
(ii) Adjustments due to change in accounting policy / material errors / other adjustments		-	-	-
(iii) Restatement adjustments		-	(0.72)	0.03
(iv) Deferred tax impact on adjustments in (i) and (ii), as applicable		-	-	-
Total Adjustments (i+ii+iii)	**-**	**-**	**(0.72)**	**0.03**
Total Equity as per restated consolidated statement of assets and liabili	**2,209.41**	**1,941.81**	**1,758.73**	**1,630.84**

Reconciliation between profit after tax as per restated financial statements for the year ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 with restated financial information:

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Profit after tax (as per audited consolidated financial statements)	**270.33**	**243.05**	**122.89**	**57.09**
(i) Audit qualifications	-	-	-	-
(ii) Adjustments due to change in accounting policy / material errors / other adjustments	-	-	-	-
(iii) Restatement adjustments	-	0.72	(0.75)	1.15
(iv) Deferred tax impact on adjustments in (i) and (ii), as applicable	-	-	-	-
Total Adjustments (i+ii+iii)	**-**	**0.72**	**-0.75**	**1.15**
Restated profit after tax for the period/year	**270.33**	**243.77**	**122.14**	**58.24**

Part A on Page 433 should be read as

Part : A Statement of adjustments to Restated Financial information

Reconciliation between total equity as per restated financial statements for the year ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 with restated financial information:

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Total equity (as per audited consolidated financial statements)	**2,209.41**	**1,941.81**	**1,759.45**	**1,630.81**
(i) Audit qualifications		-	-	-
(ii) Adjustments due to change in accounting policy / material errors / other adjustments		-	-	-
(iii) Restatement adjustments		-	(0.72)	0.03
(iv) Deferred tax impact on adjustments in (i) and (ii), as applicable		-	-	-
Total Adjustments (i+ii+iii)	**-**	**-**	**(0.72)**	**0.03**
Total Equity as per restated consolidated statement of assets and liabilities	**2,209.41**	**1,941.81**	**1,758.73**	**1,630.84**

Note : The restatement adjustments are for rectification of provision for tax for earlier periods/years.

Reconciliation between profit after tax as per restated financial statements for the year ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 with restated financial information:

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Profit after tax (as per audited consolidated financial statements)	**270.33**	**243.05**	**122.89**	**57.09**
(i) Audit qualifications	-	-	-	-
(ii) Adjustments due to change in accounting policy / material errors / other adjustments	-	-	-	-
(iii) Restatement adjustments	-	0.72	(0.75)	1.15
(iv) Deferred tax impact on adjustments in (i) and (ii), as applicable	-	-	-	-
Total Adjustments (i+ii+iii)	**-**	**0.72**	**-0.75**	**1.15**
Restated profit after tax for the period/year	**270.33**	**243.77**	**122.14**	**58.24**

Note : The restatement adjustments are for rectification of provision for tax for earlier periods/years.

Reported Disclosure

Schedule 3 on Page 435 and 436 states

Note 3 : Property, Plant and Equipment & Capital work-in-progress

Particulars	Freehold Land	Factory Building	Office Building	Computer	Electrical Fittings	Factory Equipments	Furniture	Plant & Machinery	Motor Car	Office Equipments	Total	Capital work-in-progress
Cost or deemed cost (gross carrying amount):												
As at April 01, 2022	**14.00**	**339.88**	**151.47**	**21.43**	**25.58**	**105.95**	**71.65**	**255.45**	**20.76**	**15.50**	**1,021.67**	**68.29**
Additions	-	19.74	1.19	1.03	11.30	9.37	9.30	38.17	-	3.03	**93.13**	57.46
Disposals	-	-	-	(6.22)	(0.38)	(0.66)	(3.11)	(16.18)	(4.28)	(0.12)	**(30.95)**	(84.66)
As at March 31, 2023	**14.00**	**359.62**	**152.66**	**16.24**	**36.50**	**114.66**	**77.84**	**277.44**	**16.48**	**18.41**	**1,083.85**	**41.09**
Additions	-	31.15	-	1.44	5.47	35.62	14.46	88.09	-	1.57	177.80	150.12
Disposals	-	(0.21)	-	(1.68)	(1.45)	(13.80)	(5.50)	(7.33)	(5.82)	(1.37)	(37.16)	(168.17)
As at March 31, 2024	**14.00**	**390.56**	**152.66**	**16.00**	**40.52**	**136.48**	**86.80**	**358.20**	**10.66**	**18.61**	**1,224.49**	**23.04**
Additions	-	33.89	-	0.88	1.48	19.68	11.86	8.97	-	2.01	78.77	79.31
Disposals	-	-	-	-	-	(0.34)	-	(2.60)	(1.92)	(0.14)	(5.00)	(68.61)
As at March 31, 2025	**14.00**	**424.45**	**152.66**	**16.88**	**42.00**	**155.82**	**98.66**	**364.57**	**8.74**	**20.48**	**1,298.26**	**33.74**
Additions	-	-	-	2.31	0.43	15.37	2.33	30.82	-	1.79	53.05	30.50
Disposals	-	-	-	(1.05)	-	(0.55)	(0.21)	(5.27)	-	-	(7.08)	(25.67)
As at December 31, 2025	**14.00**	**424.45**	**152.66**	**18.14**	**42.43**	**170.64**	**100.78**	**390.12**	**8.74**	**22.27**	**1,344.23**	**38.57**
Accumulated Depreciation												
As at April 01, 2022	-	125.75	43.72	18.04	18.74	59.87	42.74	158.00	16.20	10.96	494.02	
Depreciation for the year	-	16.78	5.24	2.38	2.66	12.51	8.19	22.09	1.29	1.85	72.99	
Deletions / Adjustments	-	-	-	(5.92)	(0.36)	(0.49)	(2.75)	(12.29)	(4.00)	(0.12)	**(25.93)**	
As at March 31, 2023	-	**142.53**	**48.96**	**14.50**	**21.04**	**71.89**	**48.18**	**167.80**	**13.49**	**12.69**	**541.08**	-
Depreciation for the year	-	16.10	5.05	1.44	3.95	11.21	8.54	28.97	0.79	1.82	77.86	-
Deletions / Adjustments	-	(0.05)	-	(1.58)	(1.38)	(10.33)	(5.22)	(1.63)	(4.73)	(1.28)	(26.20)	-
As at March 31, 2024	-	**158.58**	**54.01**	**14.36**	**23.61**	**72.77**	**51.50**	**195.14**	**9.55**	**13.23**	**592.74**	-
Depreciation for the year	-	17.89	4.79	1.25	4.42	14.72	9.33	31.48	0.27	1.92	86.07	-
Deletions / Adjustments	-	-	-	-	-	(0.19)	-	(0.23)	(1.82)	(0.11)	(2.35)	-
As at March 31, 2025	-	**176.47**	**58.80**	**15.61**	**28.03**	**87.30**	**60.83**	**226.39**	**8.00**	**15.04**	**676.46**	-
Depreciation for the year	-	14.44	3.44	1.00	2.56	12.54	7.24	21.82	0.11	1.30	64.45	-
Deletions / Adjustments	-	-	-	(1.01)	-	(0.47)	(0.20)	(2.13)	-	-	(3.81)	-
As at December 31, 2025	-	**190.91**	**62.24**	**15.60**	**30.59**	**99.37**	**67.87**	**246.08**	**8.11**	**16.34**	**737.10**	-
Carrying amounts (net)												
As at March 31, 2023	**14.00**	**217.09**	**103.70**	**1.74**	**15.46**	**42.77**	**29.66**	**109.64**	**2.99**	**5.72**	**542.77**	**41.09**
As at March 31, 2024	**14.00**	**231.98**	**98.65**	**1.64**	**16.91**	**63.71**	**35.30**	**163.06**	**1.11**	**5.38**	**631.74**	**23.04**
As at March 31, 2025	**14.00**	**247.98**	**93.86**	**1.27**	**13.97**	**68.52**	**37.83**	**138.18**	**0.74**	**5.44**	**621.79**	**33.74**
As at December 31, 2025	**14.00**	**233.54**	**90.42**	**2.54**	**11.84**	**71.27**	**32.91**	**144.04**	**0.63**	**5.93**	**607.12**	**38.57**

CWIP Ageing Schedule
As at December 31, 2025

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	37.64	0.92	-	-	38.57
Projects temporarily suspended	-	-	-	-	-

As at March 31, 2025

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	33.74	-	-	-	33.74
Projects temporarily suspended	-	-	-	-	-

As at March 31, 2024

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	21.76	-	-	1.28	23.04
Projects temporarily suspended	-	-	-	-	-

As at March 31, 2023

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	22.61	11.93	2.26	4.29	41.09
Projects temporarily suspended	-	-	-	-	-

Revised Disclosure

Schedule 3 on Page 435 and 436 should be read as

Note 3 : Property, Plant and Equipment & Capital work-in-progress

Particulars	Freehold Land	Factory Building	Office Building	Computer	Electrical Fittings	Factory Equipments	Furniture	Plant & Machinery	Motor Car	Office Equipments	Total	Capital work-in-progress
Cost or deemed cost (gross carrying amount):												
As at April 01, 2022	**14.00**	**339.88**	**151.47**	**21.43**	**25.58**	**105.95**	**71.65**	**255.45**	**20.76**	**15.50**	**1,021.67**	**68.29**
Additions	-	19.74	1.19	1.03	11.30	9.37	9.30	38.17	-	3.03	**93.13**	57.46
Disposals	-	-	-	(6.22)	(0.38)	(0.66)	(3.11)	(16.18)	(4.28)	(0.12)	**(30.95)**	(84.66)
As at March 31, 2023	**14.00**	**359.62**	**152.66**	**16.24**	**36.50**	**114.66**	**77.84**	**277.44**	**16.48**	**18.41**	**1,083.85**	**41.09**
Additions	-	31.15	-	1.44	5.47	35.62	14.46	88.09	-	1.57	177.80	150.12
Disposals	-	(0.21)	-	(1.68)	(1.45)	(13.80)	(5.50)	(7.33)	(5.82)	(1.37)	(37.16)	(168.17)
As at March 31, 2024	**14.00**	**390.56**	**152.66**	**16.00**	**40.52**	**136.48**	**86.80**	**358.20**	**10.66**	**18.61**	**1,224.49**	**23.04**
Additions	-	33.89	-	0.88	1.48	19.68	11.86	8.97	-	2.01	78.77	79.31
Disposals	-	-	-	-	-	(0.34)	-	(2.60)	(1.92)	(0.14)	(5.00)	(68.61)
As at March 31, 2025	**14.00**	**424.45**	**152.66**	**16.88**	**42.00**	**155.82**	**98.66**	**364.57**	**8.74**	**20.48**	**1,298.26**	**33.74**
Additions	-	-	-	2.31	0.43	15.37	2.33	30.82	-	1.79	53.05	30.50
Disposals	-	-	-	(1.05)	-	(0.55)	(0.21)	(5.27)	-	-	(7.08)	(25.67)
As at December 31, 2025	**14.00**	**424.45**	**152.66**	**18.14**	**42.43**	**170.64**	**100.78**	**390.12**	**8.74**	**22.27**	**1,344.23**	**38.57**
Accumulated Depreciation												
As at April 01, 2022	-	125.75	43.72	18.04	18.74	59.87	42.74	158.00	16.20	10.96	**494.02**	
Depreciation for the year	-	16.78	5.24	2.38	2.66	12.51	8.19	22.09	1.29	1.85	**72.99**	
Deletions / Adjustments	-	-	-	(5.92)	(0.36)	(0.49)	(2.75)	(12.29)	(4.00)	(0.12)	**(25.93)**	
As at March 31, 2023	-	**142.53**	**48.96**	**14.50**	**21.04**	**71.89**	**48.18**	**167.80**	**13.49**	**12.69**	**541.08**	-
Depreciation for the year	-	16.10	5.05	1.44	3.95	11.21	8.54	28.97	0.79	1.82	77.86	-
Deletions / Adjustments	-	(0.05)	-	(1.58)	(1.38)	(10.33)	(5.22)	(1.63)	(4.73)	(1.28)	(26.20)	-
As at March 31, 2024	-	**158.58**	**54.01**	**14.36**	**23.61**	**72.77**	**51.50**	**195.14**	**9.55**	**13.23**	**592.74**	-
Depreciation for the year	-	17.89	4.79	1.25	4.42	14.72	9.33	31.48	0.27	1.92	86.07	-
Deletions / Adjustments	-	-	-	-	-	(0.19)	-	(0.23)	(1.82)	(0.11)	(2.35)	-
As at March 31, 2025	-	**176.47**	**58.80**	**15.61**	**28.03**	**87.30**	**60.83**	**226.39**	**8.00**	**15.04**	**676.46**	-
Depreciation for the year	-	14.44	3.44	1.00	2.56	12.54	7.24	21.82	0.11	1.30	64.45	-
Deletions / Adjustments	-	-	-	(1.01)	-	(0.47)	(0.20)	(2.13)	-	-	(3.81)	-
As at December 31, 2025	-	**190.91**	**62.24**	**15.60**	**30.59**	**99.37**	**67.87**	**246.08**	**8.11**	**16.34**	**737.10**	-
Carrying amounts (net)												
As at March 31, 2023	**14.00**	**217.09**	**103.70**	**1.74**	**15.46**	**42.77**	**29.66**	**109.64**	**2.99**	**5.72**	**542.77**	**41.09**
As at March 31, 2024	**14.00**	**231.98**	**98.65**	**1.64**	**16.91**	**63.71**	**35.30**	**163.06**	**1.11**	**5.38**	**631.74**	**23.04**
As at March 31, 2025	**14.00**	**247.98**	**93.86**	**1.27**	**13.97**	**68.52**	**37.83**	**138.18**	**0.74**	**5.44**	**621.79**	**33.74**
As at December 31, 2025	**14.00**	**233.54**	**90.42**	**2.54**	**11.84**	**71.27**	**32.91**	**144.04**	**0.63**	**5.93**	**607.12**	**38.57**

Refer Note No. 19.1 and 22.1 for details of property, plant and equipment pledged against borrowings.

CWIP Ageing Schedule
As at December 31, 2025

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	37.64	0.92	-	-	**38.57**
Projects temporarily suspended	-	-	-	-	-

As at March 31, 2025

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	33.74	-	-	-	**33.74**
Projects temporarily suspended	-	-	-	-	-

As at March 31, 2024

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	21.76	-	-	1.28	**23.04**
Projects temporarily suspended	-	-	-	-	-

As at March 31, 2023

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	22.61	11.93	2.26	4.29	**41.09**
Projects temporarily suspended	-	-	-	-	-

Based on the original project plan approved by the management, there are no Capital Work-in-Progress (CWIP) projects whose completion is overdue or whose actual/projected cost has exceeded the original approved cost

Reported Disclosure	Revised Disclosure

Reported Disclosure

Schedule 4 on Page 437 states

4 **Right of Use Assets**

Particulars	Leasehold Land
Cost or deemed cost (gross carrying amount):	
As at April 01, 2022	27.54
Additions	1.88
Disposals	-
As at March 31, 2023	29.42
Additions	-
Disposals	-
As at March 31, 2024	29.42
Additions	3.35
Disposals	-
As at March 31, 2025	32.77
Additions	-
Disposals	-
As at December 31, 2025	32.77
Accumulated amortisation expenses	
As at April 01, 2022	7.05
Amortisation expenses	1.93
Disposals/Adjustments	-
As at March 31, 2023	8.98
Amortisation expenses	2.70
Disposals/Adjustments	-
As at March 31, 2024	11.68
Amortisation expenses	1.24
Disposals/Adjustments	-
As at March 31, 2025	12.92
Amortisation expenses	1.09
Disposals/Adjustments	-
As at December 31, 2025	14.01
Carrying amounts (net)	
As at March 31, 2023	20.44
As at March 31, 2024	17.74
As at March 31, 2025	19.85
As at December 31, 2025	18.76

Revised Disclosure

Schedule 4 on Page 437 should be read as

4 **Right of Use Assets**

Particulars	Leasehold Land
Cost or deemed cost (gross carrying amount):	
As at April 01, 2022	**27.54**
Additions	1.88
Disposals	(3.70)
As at March 31, 2023	**25.72**
Additions	-
Disposals	(1.88)
As at March 31, 2024	**23.84**
Additions	3.35
Disposals	(3.12)
As at March 31, 2025	**24.07**
Additions	-
Disposals	-
As at December 31, 2025	**24.07**
Accumulated amortisation expenses	
As at April 01, 2022	**7.05**
Amortisation expenses	1.93
Disposals/Adjustments	(3.70)
As at March 31, 2023	**5.28**
Amortisation expenses	2.70
Disposals/Adjustments	(1.88)
As at March 31, 2024	**6.10**
Amortisation expenses	1.24
Disposals/Adjustments	(3.12)
As at March 31, 2025	**4.22**
Amortisation expenses	1.09
Disposals/Adjustments	-
As at December 31, 2025	**5.31**
Carrying amounts (net)	
As at March 31, 2023	**20.44**
As at March 31, 2024	**17.74**
As at March 31, 2025	**19.85**
As at December 31, 2025	**18.76**

Reported Disclosure

Schedule 10 on Page 438 states

9 **INVENTORIES**				
Raw Materials & Packing Materials	586.37	433.80	465.49	461.82
Work-in-progress	15.40	12.34	51.01	78.80
Finished goods	283.02	161.14	273.25	331.17
Stores, Spares and Consumables	4.34	4.77	4.00	3.38
TOTAL	**889.13**	**612.05**	**793.75**	**875.17**
10 **INVESTMENTS**				
Investments valued at fair value through profit and loss (FVTPL)				
Investment in mutual funds	322.08	339.52	189.86	300.79
TOTAL	**322.08**	**339.52**	**189.86**	**300.79**

Revised Disclosure

Schedule 9 and 10 on Page 438 should be read as

9 **INVENTORIES**				
Raw Materials & Packing Materials	586.37	433.80	465.49	461.82
Work-in-progress	15.40	12.34	51.01	78.80
Finished goods	283.02	161.14	273.25	331.17
Stores, Spares and Consumables	4.34	4.77	4.00	3.38
TOTAL	**889.13**	**612.05**	**793.75**	**875.17**

Refer Note No. 22.1 for details of inventories pledged against borrowings.
During the period/year inventories have not been written down.

10 **INVESTMENTS**				
Investments valued at fair value through profit and loss (FVTPL)				
Investment in mutual funds	322.08	339.52	189.86	300.79
TOTAL	**322.08**	**339.52**	**189.86**	**300.79**

Refer Note No. 22.1 for details of investments pledged against borrowings.

Schedule 11 on Page 440 states

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
11 TRADE RECEIVABLES				
a) Considered Good - Secured		-	-	-
b) Considered Good - Unsecured	816.79	607.68	481.48	738.04
c) Significant increase in Credit Risk	22.58	4.11	12.84	14.40
d) Credit impaired	10.09	9.83	1.02	16.88
	849.46	**621.62**	**495.34**	**769.32**
Less : Provision for doubtful debts	10.09	9.83	1.02	16.88
Less : Provision for expected credit loss	12.59	13.55	9.18	10.50
TOTAL	**826.78**	**598.24**	**485.14**	**741.94**

Ageing of Trade Receivables
As at December 31, 2025

Particulars	Outstanding for following periods					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	816.79	-	-	-	-	816.79
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	19.63	1.31	0.92	0.72	22.58
(iii) Undisputed Trade Receivables – credit impaired	-	-	3.65	5.42	1.02	10.09
(iv) Disputed Trade receivables – considered good	-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-

As at March 31, 2025

Particulars	Outstanding for following periods					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	607.68	-	-	-	-	607.68
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	2.20	0.64	0.56	0.71	4.11
(iii) Undisputed Trade Receivables – credit impaired	-	0.47	3.18	5.16	1.02	9.83
(iv) Disputed Trade receivables – considered good	-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-

As at March 31, 2024

Particulars	Outstanding for following periods					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	481.48	-	-	-	-	481.48
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	0.96	10.82	0.61	0.45	12.84
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	1.02	1.02
(iv) Disputed Trade receivables – considered good	-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-

Schedule 11 on Page 440 should be read as

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
11 TRADE RECEIVABLES				
a) Considered Good - Secured	-	-	-	-
b) Considered Good - Unsecured	816.79	607.68	481.48	737.61
c) Significant increase in Credit Risk	22.58	4.11	12.84	14.83
d) Credit impaired	10.09	9.83	1.02	16.88
	849.46	**621.62**	**495.34**	**769.32**
Less : Provision for doubtful debts	10.09	9.83	1.02	16.88
Less : Provision for expected credit loss	12.59	13.55	9.18	10.50
TOTAL	**826.78**	**598.24**	**485.14**	**741.94**

Refer Note No. 22.1 for details of trade receivables pledged against borrowings.

Ageing of Trade Receivables
As at December 31, 2025

Particulars	Outstanding for following periods						Total
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	559.72	257.08	-	-	-	-	816.79
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	-	19.63	1.31	0.92	0.72	22.58
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	3.65	5.42	1.02	10.09
(iv) Disputed Trade receivables – considered good		-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk		-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired		-	-	-	-	-	-

As at March 31, 2025

Particulars	Outstanding for following periods						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	427.66	180.02	-	-	-	-	607.68
(ii) Undisputed Trade receivables – which have significant increase in credit risk		-	2.20	0.64	0.56	0.71	4.11
(iii) Undisputed Trade Receivables – credit impaired		-	0.47	3.18	5.16	1.02	9.83
(iv) Disputed Trade receivables – considered good		-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk		-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired		-	-	-	-	-	-

As at March 31, 2024

Particulars	Outstanding for following periods						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	284.38	197.10	-	-	-	-	481.48
(ii) Undisputed Trade receivables – which have significant increase in credit risk		-	0.96	10.82	0.61	0.45	12.84
(iii) Undisputed Trade Receivables – credit impaired		-	-	-	-	1.02	1.02
(iv) Disputed Trade receivables – considered good		-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk		-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired		-	-	-	-	-	-

As at March 31, 2023

Particulars	Outstanding for following periods						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	421.30	316.30	-	-	-	-	737.61
(ii) Undisputed Trade receivables – which have significant increase in credit risk		-	13.72	0.64	0.06	0.41	14.83
(iii) Undisputed Trade Receivables – credit impaired		-	-	15.86	-	1.02	16.88
(iv) Disputed Trade receivables – considered good		-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk		-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired		-	-	-	-	-	-

Reported Disclosure	Revised Disclosure

As at March 31, 2023

Particulars	Outstanding for following periods					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	738.04	-	-	-	-	738.04
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	13.72	0.49	0.06	0.13	14.40
(iii) Undisputed Trade Receivables – credit impaired	-	-	15.86	-	1.02	16.88
(iv) Disputed Trade receivables – considered good	-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-		-	-	-	-

Schedule 16 on Page 441 states

16 OTHER CURRENT ASSETS				
Advance to suppliers	61.29	17.43	8.38	25.88
Prepaid Expenses	7.38	4.35	5.38	6.14
Prepaid Insurance	13.40	8.39	6.96	5.83
Balance with Government Authorities	86.33	34.38	32.70	25.18
Capital Advances	4.82	1.64	4.78	7.69
Imprest/Advance To Staff	3.42	2.28	2.04	2.05
Others	24.46	2.79	0.41	0.17
TOTAL	**201.10**	**71.26**	**60.65**	**72.94**

Others includes TDS receivable from E-commerce platform, Business support service & corporate guarantee income receivable etc.

Schedule 16 on Page 441 should be read as

16 OTHER CURRENT ASSETS				
Advance to suppliers	61.29	17.43	8.38	25.88
Prepaid Expenses	7.38	4.35	5.38	6.14
Prepaid Insurance	13.40	8.39	6.96	5.83
Balance with Government Authorities	86.33	34.38	32.70	25.18
Capital Advances	4.82	1.64	4.78	7.69
Imprest/Advance To Staff	3.42	2.28	2.04	2.05
IPO Expenses Recoverable	24.11	-	-	-
Others	0.35	2.79	0.41	0.17
TOTAL	**201.10**	**71.26**	**60.65**	**72.94**

Others includes TDS receivable from E-commerce platform, Business support service & corporate guarantee income receivable etc.

IPO Expenses recoverable includes amount expended on behalf of selling shareholders recoverable from them.

Page 442 and 443 state

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
17 EQUITY				
Authorised				
22,51,00,000 Equity Shares (31.3.2025 : 15,01,00,000) of Rs.1 each	225.10	150.10	150.10	150.10
1,25,00,000 Preference Shares (31.3.2025 : 125,00,000) of Rs. 10 each	125.00	125.00	125.00	125.00
	350.10	**275.10**	**275.10**	**275.10**
Issued Subscribed and Paid up				
11,06,27,404 (31.3.2025 : 11,06,27,404) Equity Shares of Re.1 each fully paid up	110.63	110.63	110.63	110.63
	110.63	**110.63**	**110.63**	**110.63**

17.1 Terms/rights attached to Equity Shares

The holders of equity shares of Re. 1 each are entitled to one vote per share. The equity shareholders are entitled to dividend only if dividend in a particular financial year is recommended by the Board of Directors and approved by the member at the annual general meeting of the year. In the event of liquidation of the Group, the holders of equity shares will be entitled to receive out of the remaining assets of the Group, after distribution of Preferential amounts. The distribution will be in proportion to the number of equity shares held by share holders.

17.2 Authorised share capital increase by Rs. 75.00 mn due to merger of subsidiary company Hexagon Nutrition (Exports) Private Limited. (Refer Note-50)

17.3 Reconciliation of number of Equity Shares outstanding at beginning and at the end of year:

Particulars	As at December 31, 2025		As at March 31, 2025		As at March 31, 2024		As at March 31, 2023	
	In Nos.	(In mn.)	In Nos.	(In mn.)	In Nos.	(In mn.)	In Nos.	(In mn.)
Shares outstanding at the beginning of the year	11,06,27,404	110.63	11,06,27,404	110.63	11,06,27,404	110.63	11,05,02,404	110.50
Add:- Shares Issued during the year	-	-	-	-	-	-	1,25,000	0.13
Shares outstanding at the end of the year	**11,06,27,404**	**110.63**	**11,06,27,404**	**110.63**	**11,06,27,404**	**110.63**	**11,06,27,404**	**110.63**

17.4 The details of shareholder holding more than 5% shares :

Name of Equity Shareholders	As at December 31, 2025		As at March 31, 2025		As at March 31, 2024		As at March 31, 2023	
	No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage
Mr. Arun P. Kelkar	2,43,46,406	22.01%	2,43,46,406	22.01%	2,43,46,406	22.01%	2,43,46,406	22.01%
Mrs. Anuradha A. Kelkar	90,53,059	8.18%	90,53,059	8.18%	90,53,059	8.18%	90,53,059	8.18%
Dr. Nikhil A. Kelkar	2,12,16,068	19.18%	2,12,16,068	19.18%	2,12,16,068	19.18%	2,12,16,068	19.18%
Mr. Vikram A. Kelkar	2,59,45,044	23.45%	2,59,45,044	23.45%	2,59,45,044	23.45%	2,59,45,044	23.45%
Mr. Subhash P. Kelkar	2,41,88,993	21.87%	2,41,88,993	21.87%	2,41,88,993	21.87%	2,41,88,993	21.87%
Total	**10,47,49,570**	**94.69%**	**10,47,49,570**	**94.69%**	**10,47,49,570**	**94.69%**	**10,47,49,570**	**94.69%**

17.5 Shareholding of Promoters

Shares held by promoters at the end of the period	As at December 31, 2025		As at March 31, 2025		As at March 31, 2024		As at March 31, 2023	
Promoter name	No. of Shares	% of total Shares	No. of Shares	% of total Shares	No. of Shares	% of total Shares	No. of Shares	% of total Shares
Mr. Arun Kelkar	2,43,46,406	22.01%	2,43,46,406	22.01%	2,43,46,406	22.01%	2,43,46,406	22.01%
Mr. Subhash Kelkar	2,41,88,993	21.87%	2,41,88,993	21.87%	2,41,88,993	21.87%	2,41,88,993	21.87%
Dr. Nikhil A. Kelkar	2,12,16,068	19.18%	2,12,16,068	19.18%	2,12,16,068	19.18%	2,12,16,068	19.18%
Mr. Vikram A. Kelkar	2,59,45,044	23.45%	2,59,45,044	23.45%	2,59,45,044	23.45%	2,59,45,044	23.45%
Mrs. Anuradha A. Kelkar	90,53,059	8.18%	90,53,059	8.18%	90,53,059	8.18%	90,53,059	8.18%
Mrs. Nutan S. Kelkar	36,08,142	3.26%	36,08,142	3.26%	36,08,142	3.26%	36,08,142	3.26%
Mr. Aditya S. Kelkar	15,26,092	1.38%	15,26,092	1.38%	15,26,092	1.38%	15,26,092	1.38%

Page 442 and 443 should be read as

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
17 SHARE CAPITAL				
Authorised				
22,51,00,000 Equity Shares (31.3.2025 : 15,01,00,000) of Rs.1 each	225.10	150.10	150.10	150.10
1,25,00,000 Preference Shares (31.3.2025 : 125,00,000) of Rs. 10 each	125.00	125.00	125.00	125.00
	350.10	**275.10**	**275.10**	**275.10**
Issued Subscribed and Paid up				
11,06,27,404 (31.3.2025 : 11,06,27,404) Equity Shares of Re.1 each fully paid up	110.63	110.63	110.63	110.63
0.0001% 1,22,08,212 (31.3.2025 : 1,22,08,212) Cumulative Compulsorily Convertible Preference Shares of Rs. 10 each fully paid up	122.08	122.08	122.08	122.08
	232.71	**232.71**	**232.71**	**232.71**

17.1 Terms/rights attached to Equity Shares

The holders of equity shares of Re. 1 each are entitled to one vote per share. The equity shareholders are entitled to dividend only if dividend in a particular financial year is recommended by the Board of Directors and approved by the member at the annual general meeting of the year. In the event of liquidation of the Group, the holders of equity shares will be entitled to receive out of the remaining assets of the Group, after distribution of Preferential amounts. The distribution will be in proportion to the number of equity shares held by share holders.

17.2 Authorised share capital increase by Rs. 75.00 mn due to merger of subsidiary company Hexagon Nutrition (Exports) Private Limited. (Refer Note-50)

17.3 Reconciliation of number of Equity Shares outstanding at beginning and at the end of year:

Particulars	As at December 31, 2025		As at March 31, 2025		As at March 31, 2024		As at March 31, 2023	
	In Nos.	(In mn.)	In Nos.	(In mn.)	In Nos.	(In mn.)	In Nos.	(In mn.)
Shares outstanding at the beginning of the year	11,06,27,404	110.63	11,06,27,404	110.63	11,06,27,404	110.63	11,05,02,404	110.50
Add:- Shares Issued during the year	-	-	-	-	-	-	1,25,000	0.13
Shares outstanding at the end of the year	**11,06,27,404**	**110.63**	**11,06,27,404**	**110.63**	**11,06,27,404**	**110.63**	**11,06,27,404**	**110.63**

17.4 The details of shareholder holding more than 5% shares :

Name of Equity Shareholders	As at December 31, 2025		As at March 31, 2025		As at March 31, 2024		As at March 31, 2023	
	No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage
Mr. Arun P. Kelkar	2,43,46,406	22.01%	2,43,46,406	22.01%	2,43,46,406	22.01%	2,43,46,406	22.01%
Mrs. Anuradha A. Kelkar	90,53,059	8.18%	90,53,059	8.18%	90,53,059	8.18%	90,53,059	8.18%
Dr. Nikhil A. Kelkar	2,12,16,068	19.18%	2,12,16,068	19.18%	2,12,16,068	19.18%	2,12,16,068	19.18%
Mr. Vikram A. Kelkar	2,59,45,044	23.45%	2,59,45,044	23.45%	2,59,45,044	23.45%	2,59,45,044	23.45%
Mr. Subhash P. Kelkar	2,41,88,993	21.87%	2,41,88,993	21.87%	2,41,88,993	21.87%	2,41,88,993	21.87%
Total	**10,47,49,570**	**94.69%**	**10,47,49,570**	**94.69%**	**10,47,49,570**	**94.69%**	**10,47,49,570**	**94.69%**

17.5 Shareholding of Promoters

Shares held by promoters at the end of the period	As at December 31, 2025		As at March 31, 2025		As at March 31, 2024		As at March 31, 2023	
Promoter name	No. of Shares	% of total Shares	No. of Shares	% of total Shares	No. of Shares	% of total Shares	No. of Shares	% of total Shares
Mr. Arun Kelkar	2,43,46,406	22.01%	2,43,46,406	22.01%	2,43,46,406	22.01%	2,43,46,406	22.01%
Mr. Subhash Kelkar	2,41,88,993	21.87%	2,41,88,993	21.87%	2,41,88,993	21.87%	2,41,88,993	21.87%
Dr. Nikhil A. Kelkar	2,12,16,068	19.18%	2,12,16,068	19.18%	2,12,16,068	19.18%	2,12,16,068	19.18%
Mr. Vikram A. Kelkar	2,59,45,044	23.45%	2,59,45,044	23.45%	2,59,45,044	23.45%	2,59,45,044	23.45%
Mrs. Anuradha A. Kelkar	90,53,059	8.18%	90,53,059	8.18%	90,53,059	8.18%	90,53,059	8.18%
Mrs. Nutan S. Kelkar	36,08,142	3.26%	36,08,142	3.26%	36,08,142	3.26%	36,08,142	3.26%
Mr. Aditya S. Kelkar	15,26,092	1.38%	15,26,092	1.38%	15,26,092	1.38%	15,26,092	1.38%

17.6 During the period/years neither bonus shares were issued nor shares issued for consideration other than cash nor shares bought back during the period of five years immediately preceeding the reporting date.

Reported Disclosure	Revised Disclosure

Reported Disclosure

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
18 **OTHER EQUITY**				
Securities Premium				
At the beginning of the period/year	170.60	170.60	170.60	168.13
Add/(Less): Due to Issue of Equity Shares	-	-	-	2.47
At the end of the period/year	**170.60**	**170.60**	**170.60**	**170.60**
General Reserve				
At the beginning of the period/year	54.69	54.69	54.69	54.69
Add/(Less) : During the period/year	-	-	-	-
At the end of the period/year	**54.69**	**54.69**	**54.69**	**54.69**
Foreign currency Translation Reserve				
At the beginning of the period/year	(14.18)	(4.14)	(7.58)	1.14
Add/(Less) : During the period/year	(6.86)	(10.04)	3.44	(8.72)
Less : During the period/year	-	-	-	-
At the end of the period/year	**(21.04)**	**(14.18)**	**(4.14)**	**(7.58)**
Employee Stock Option Outstanding				
At the beginning of the period/year	-	-	-	1.03
Add/(Less): During the year ESOP	-	-	-	(1.03)
Less : During the period/year	-	-	-	-
At the end of the period/year	-	-	-	-
Retained Earnings				
As per last Balance Sheet	1,491.51	1,297.74	1,175.60	1,135.77
Add : Net Profit for the year/period	270.33	243.77	122.14	58.24
	1,761.84	**1,541.51**	**1,297.74**	**1,194.01**
Less : Appropriations				
Dividend Paid				
- On Cumulative compulsorily convertible preference shares (Dividend per share Rs. Nil (31.3.2025 : Rs. 4.10/-, 31.3.2024 : Rs. Nil, 31.3.2023 : Rs. 0.15/-)	0.00	50.00	0.00	1.83
- On equity shares (Dividend per share Rs. Nil (31.3.25 : Rs. Nil, 31.3.2024 : Rs. Nil, 31.3.2023 : Rs. 0.15/-)	-	-	-	16.58
	1,761.84	**1,491.51**	**1,297.74**	**1,175.60**
0.0001% 1,22,08,212 (31.3.2025 : 1,22,08,212) Cumulative Compulsorily Convertible Preference Shares of Rs. 10 each fully paid up	122.08	122.08	122.08	122.08
Other Comprehensive Income (OCI)				
Remeasurement of post employment benefit obligation				
Opening Balance	6.48	7.13	4.82	2.11
Add/(Less) : During the period/year	4.13	(0.65)	2.31	2.71
Closing balance	**10.61**	**6.48**	**7.13**	**4.82**
TOTAL	**2,098.78**	**1,831.18**	**1,648.10**	**1,520.21**

Revised Disclosure

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
18 **OTHER EQUITY**				
Securities Premium				
At the beginning of the period/year	170.60	170.60	170.60	168.13
Add/(Less): Due to Issue of Equity Shares	-	-	-	2.47
At the end of the period/year	**170.60**	**170.60**	**170.60**	**170.60**
General Reserve				
At the beginning of the period/year	54.69	54.69	54.69	54.69
Add/(Less) : During the period/year	-	-	-	-
At the end of the period/year	**54.69**	**54.69**	**54.69**	**54.69**
Employee Stock Option Outstanding				
At the beginning of the period/year	-	-	-	1.03
Add/(Less): During the year ESOP	-	-	-	(1.03)
Less : During the period/year	-	-	-	-
At the end of the period/year	-	-	-	-
Retained Earnings				
As per last Balance Sheet	1,491.51	1,297.74	1,175.60	1,135.77
Add : Net Profit for the year/period	270.33	243.77	122.14	58.24
	1,761.84	**1,541.51**	**1,297.74**	**1,194.01**
Less : Appropriations				
Dividend Paid				
- On Cumulative compulsorily convertible preference shares (Dividend per share Rs. Nil (31.3.2025 : Rs. 4.10/-, 31.3.2024 : Rs. Nil, 31.3.2023 : Rs. 0.15/-)	0.00	50.00	0.00	1.83
- On equity shares (Dividend per share Rs. Nil (31.3.25 : Rs. Nil, 31.3.2024 : Rs. Nil, 31.3.2023 : Rs. 0.15/-)	-	-	-	16.58
Proposed Dividend;				
- On Cumulative compulsorily convertible preference shares	-	-	-	-
	1,761.84	**1,491.51**	**1,297.74**	**1,175.60**
Other Comprehensive Income (OCI)				
Remeasurement of post employment benefit obligation				
Opening Balance	6.48	7.13	4.82	2.11
Add/(Less) : During the period/year	4.13	(0.65)	2.31	2.71
Closing balance	**10.61**	**6.48**	**7.13**	**4.82**
Foreign currency Translation Reserve				
At the beginning of the period/year	(14.18)	(4.14)	(7.58)	1.14
Add/(Less) : During the period/year	(6.86)	(10.04)	3.44	(8.72)
Less : During the period/year	-	-	-	-
At the end of the period/year	**(21.04)**	**(14.18)**	**(4.14)**	**(7.58)**
TOTAL	**1,976.70**	**1,709.10**	**1,526.02**	**1,398.13**

<table>
<tr><th>Reported Disclosure</th><th>Revised Disclosure</th></tr>
<tr><td>

Schedule 19.1 on Page 446 states

19.1 Citi Bank Sanctioned Term Loan of Rs. 90.00 mn as on 31st December 2025. Term Loan of Rs. 59.84 mn (31.3.25 : Rs. 53.91 mn) including current maturities of Long Term Borrowings, is secured against Exclusive charge on 1) Movable fixed assets funded out of the Term Loan, 2) Land and Building situated at NA Land Levelled = 160R for Three Plots : Premix Plot, Factory Unit-1 and Canteen located at Gut No. 92 part, Lakhmapur Shiwar, Tal. Dindori, Nashik.

Term Loan has been sanctioned by Indian Bank MEPZ Branch, (MTL Machinery Review - Rs.29.60mn, Open Term loan Rs.19.50 mn and Fresh Term loan Rs.29.00mn) The Above Term Loan (including Current Maturity of Long Term Debt) O/s as on 31.12.2025 of Rs 46.73 mn (31.03.2025 : Rs.56.29 mn).
The Term Loan is secured as Exclusive Charge as follows:
For MTL Machinery Review : Hypothecation of Plant and machinery; and other movables purchased out of Bank Finance.
For Open Term Loan: Hypothecation of Plant and machinery; and other movables purchased out of Bank Finance.
For Fresh Term Loan: Warehouse Construction; and other movables purchased out of Bank Finance.
Repayment Terms : Principal repayable in 60 equal monthly instalments after a holiday period of 6 months from the date of 1st disbursement (Door to Door 66 months). Interest to be Services then and there.

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Schedule 19.1 on Page 446 should be read as

19.1 Citi Bank Sanctioned Term Loan of Rs. 90.00 mn as on 31st December 2025. Term Loan of Rs. 59.84 mn (31.3.25 : Rs. 53.91 mn) including current maturities of Long Term Borrowings, is secured against Exclusive charge on 1) Movable fixed assets funded out of the Term Loan, 2) Land and Building situated at NA Land Levelled = 160R for Three Plots : Premix Plot, Factory Unit-1 and Canteen located at Gut No. 92 part, Lakhmapur Shiwar, Tal. Dindori, Nashik, Asset Values of Rs. 158.84 mn as on 31.12.2025, (PY 31.03.2025 of Rs. 174.24 mn, 31.03.2024 of Rs. 138.98 mn, 31.03.2023 of Rs. 104.13 mn), Personal Guarantee of Vikram Kelkar, Arun Kelkar, Subhash Kelkar . Bank Rate of Interest on Loan Reference No (D01LCRR230020001,D01LCRR232330003 is Tbill 3 month + Spread 2.5% pa) and remaining Loan Referene No (D01LCRR242360001, D01LCRR251770001 is Tbill 1 month + Spread 2.9% pa)

Term Loan has been sanctioned by Indian Bank MEPZ Branch, (MTL Machinery Review - Rs.29.60mn, Open Term loan Rs.19.50 mn and Fresh Term loan Rs.29.00mn) The Above Term Loan (including Current Maturity of Long Term Debt) O/s as on 31.12.2025 of Rs 46.73 mn (31.03.2025 : Rs.56.29 mn).
The Term Loan is secured as Exclusive Charge as follows:
For MTL Machinery Review : Hypothecation of Plant and machinery; and other movables purchased out of Bank Finance, Asset values of Rs. 200.30 mn as at 31.12.2025 (PY 31.03.2025 of Rs. 194.35 mn, 31.03.2024 of Rs. 218.81 mn, 31.03.2023 of Rs. 134.10 mn)
For Open Term Loan: Hypothecation of Plant and machinery; and other movables purchased out of Bank Finance. Rate of Interest : Repo Rate + Spread 2.90%
For Fresh Term Loan: Warehouse Construction; and other movables purchased out of Bank Finance. Rate of Interest : Repo Rate + Spread 2.90%
Repayment Terms : Principal repayable in 60 equal monthly instalments after a holiday period of 6 months from the date of 1st disbursement (Door to Door 66 months). Interest to be Services then and there.
Personal Guarantee: Nikhil Kelkar, Subhash Kelkar, Vikram Kelkar, Aditya Kelkar
Corporate Guarantee of Hexagon Nutrition Limited.

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</table>

Reported Disclosure	Revised Disclosure
Schedule 22.1 on Page 447 states 22.1 Cash credit is Sanctioned of Rs. 40.00 mn (31.03.25 : Rs. 40.00 mn) from State Bank of India, including buyers credit is secured against exclusive charge on (1) No. 404, Global Chambers, Oshiwara Village, Adarsh Nagar, Link Road, Andheri (W), Mumbai. outstanding is Rs. 3.16 mn (31.03.2025 : Rs. (4.53 mn). Cash Credit facilities Sanctioned of Rs.10.00mn (31.03.2025 : Rs. 10.00mn), Packing Credit/Post Shipment is sanctioned for Rs.20.00mn (31.03.2025 : 20.00mn) from Union bank of India, including above stated buyers credit and bank Guarantee, is secured against collateral of (1) Exclusive charge over FD of Rs. 22.50mn. CC O/s as on 31.12.2025 : Rs.8.08 mn (31.03.2025 : Rs.6.65 mn) and Packing Credit O/s as on 31.12.2025 : Rs. Nil mn (31.03.2025 : Rs.5.00 mn). Cash Credit facilities Sanctioned of Rs. 20.00 mn (31.03.2025 : Rs. 20.00 mn), Packing Credit facilities sanctioned of Rs.50.00 mn(31.03.2025 : Rs.50.00 mn) and PSR facilities sanctioned of Rs.50.00 mn (31.03.2025 : 50.00 mn) from HDFC Bank,including Bank Gaurantees, Letter of Credit is secured against Book Debts, Cash margin for BG, charge on current assets, commercial, stock less than 180 days, Office No. 401,402,403 , "Global Chambers" Off Link Road, Adarsh Nagar, next to Dheeraj Heights, Andheri (W), Mumbai - 400053. CC O/s as on 31.12.2025 : Rs.9.94 mn (31.03.2025 : Rs.Nil). Over Draft facilities Sanctioned of Rs. 40.00 mn (31.3.25 : Rs. 40.00 mn) from HDFC Bank,including Bank Guarantees, Letter of Credit is secured against Book Debts, Cash margin for BG, charge on current assets, commercial, stock less than 180 days, Office No. 401 to 403, "Global Chambers" Off Link Road, Adarsh Nagar, next to Dheeraj Heights, Andheri (W), Mumbai - 400053 of Hexagon Nutrition (Exports) Pvt Ltd.. Outstanding stands of Rs. Nil (31.03.25 : Rs. 10.12 mn). Cash credit/Working capital demand loan is sanctioned from Citi Bank N.A as of 31.12.2025 : Rs. 130.00mn (31.03.2025 : Rs.130.00 mn) on dated 31.05.2024 is secured against Paripassu charge on Current asset (stock and book debts) & Moveable fixed assets and Pledge on Debt Mutual Fund of 20% of Facility Amount. OCC O/s as on 31.03.2025 : Rs.88.39 mn (31.03.2025 : Rs.28.67 mn) and FCNR O/s as on 31.12.2025 : Rs.Nil (31.03.2025 : Rs.Nil) Packing credit/Post shipment/loan is sanctioned from Indian bank MEPZ of CY Rs.100.00mn and sublimit of Rs.50.00mn Open Cash Credit (31.03.2025 : Rs.100.00 mn and Rs.50.00 mn respectively) is secured against entire current assets of the company both present and future including Stocks and Book debt. OCC O/s as on 31.12.2025 : Rs.31.39 mn (31.03.2025 : Rs.47.86 mn) and Packing Credit O/s as on 31.12.2025 : Rs.50.37 mn (31.03.2025 : Rs.17.50 mn)	**Schedule 22.1 on Page 447 should be read as** 22.1 Cash credit is Sanctioned of Rs. 40.00 mn (31.03.25 : Rs. 40.00 mn) from State Bank of India, including buyers credit is secured against first Paripassu charge over entire stocks and receivables current and future and other current assets of the company both present and future along with HDFC Bank and Citi Bank exclusive charge on (1) No. 404, Global Chambers, Oshiwara Village, Adarsh Nagar, Link Road, Andheri (W), Mumbai, Asset values of Rs. 2397.13 mn as at 31.12.2025 (PY 31.03.2025 of Rs. 975.20 mn, 31.03.2024 of Rs. 677.59 mn, 31.03.2023 of Rs. 935.09 mn). Outstanding is Rs. 3.16 mn (31.03.2025 : Rs. (4.53 mn). Personal Guarantee of Arun Kelkar, Subhash Kelkar, Vikram Kelkar and Nikhil Kelkar. Rate of Interest EBLR +0.50% . Cash Credit facilities Sanctioned of Rs.10.00mn (31.03.2025 : Rs. 10.00mn) with Rate of Interest of EBLR + 0.60%, Packing Credit/Post Shipment is sanctioned for Rs.20.00mn (31.03.2025 : 20.00mn) from Union bank of India with Rate of Interest of EBLR +0.60%, including above stated buyers credit and bank Guarantee, is secured against charge over stock and receivables and other current assets of the company and collateral of (1) Exclusive charge over FD of Rs. 22.50 mn., Asset values of Rs. 1420.48 mn as at 31.12.2025 (PY 31.03.2025 of Rs. 1213.13 mn, 31.03.2024 of Rs. 1103.79 mn, 31.03.2023 of Rs. 1186.23 mn). CC O/s as on 31.12.2025 : Rs.8.08 mn (31.03.2025 : Rs.6.65 mn) and Packing Credit O/s as on 31.12.2025 : Rs. Nil mn (31.03.2025 : Rs.5.00 mn). Personal Guarantee of Subhash Kelkar, Vikram Kelkar , Nikhil Kelkar and Aditya Kelkar. Cash Credit facilities Sanctioned of Rs. 20.00 mn (31.03.2025 : Rs. 20.00 mn) with Rate of Interest of Repo + 2.55%, Packing Credit facilities sanctioned of Rs.50.00 mn(31.03.2025 : Rs.50.00 mn) and PSR facilities sanctioned of Rs.50.00 mn (31.03.2025 : 50.00 mn) from HDFC Bank,including Bank Gaurantees, Letter of Credit is secured against Book Debts, Cash margin for BG, charge on current assets, commercial, stock less than 180 days, Office No. 401,402,403 , "Global Chambers" Off Link Road, Adarsh Nagar, next to Dheeraj Heights, Andheri (W), Mumbai - 400053. Asset values of Rs. 2429.16 mn as at 31.12.2025, (PY 31.12.2025 of Rs. 629.87 mn, 31.03.2024 of Rs. 559.83 mn, 31.03.2023 of Rs. 853.23 mn). CC O/s as on 31.12.2025 : Rs.9.94 mn (31.03.2025 : Rs.Nil). Personal Guarantee of Subhash Kelkar, Vikram Kelkar, Nikhil Kelkar. Over Draft facilities Sanctioned of Rs. 40.00 mn (31.3.25 : Rs. 40.00 mn) from HDFC Bank with Rate of Interest of Repo + 2.55% ,including Bank Guarantees, Letter of Credit is secured against Book Debts, Cash margin for BG, charge on current assets, commercial, stock less than 180 days, Office No. 401 to 403, "Global Chambers" Off Link Road, Adarsh Nagar, next to Dheeraj Heights, Andheri (W), Mumbai - 400053 of Hexagon Nutrition (Exports) Pvt Ltd, Asset values of Rs. 2429.16 mn as at 31.12.2025 (PY 31.03.2025 of Rs. 1008.45 mn, 31.03.2024 of Rs. 712.55 mn, 31.03.2023 of Rs. 971.85 mn). Outstanding stands of Rs. Nil (31.03.25 : Rs. 10.12 mn). Personal Guarantee of Arun Kelkar, Subhash Kelkar, Vikram Kelkar and Nikhil Kelkar Packing Credit/Post Shipment/Buyers Credit is sanctioned from CITI Bank NA of Rs. 190.00 mn (31.03.25 : Rs. 190.00 mn & SBLC of Rs. 50.00 mn) is secured against first pari passu charge on present and future stocks and book debts of the company, exclusive charges over property of subsidiary company Hexagon Nutrition (Exports) Pvt. Ltd. (Merged with Holding company), situated at Plot B11, MEPZ SEZ Tambaram Chennai, Tamil Nadu, Asset values of Rs. 1369.23 mn as at 31.12.2025 (PY 31.03.2025 of Rs. 553.54 mn, 31.03.2024 of Rs. 554.89 mn, 31.03.2023 of Rs. 547.82 mn). Outstanding stands of Rs. 100.00 mn (31.03.25 : Rs. 30.00 mn)from existing sanction limits. The company shall pay interest to bank on facilities advanced and outstanding from time to time at mutually agreed rates of interest. Personal Guarantee of Arun Kelkar, Subhash Kelkar and Vikram Kelkar. Packing Credit/Post Shipment/Cash Credit is sanctioned from CITI Bank NA of Rs.100.00mn (31.03.2025 : Rs. 100.00mn) is secured against exclusive charges over property situated at Plot B11, MEPZ SEZ Tambaram Chennai, Tamil Nadu, Asset values of Rs. 1369.23 mn as at 31.12.2025 (PY 31.03.2025 of Rs. 679.02 mn, 31.03.2024 of Rs. 617.97 mn, 31.03.2023 of Rs. 915.91 mn) CC O/s as on 31.12.2025 : Rs.Nil (31.03.2025 : Rs.Nil) and Packing Credit O/s as on 31.03.2025 : Rs.Nil (31.03.2025 : Rs.10.00 mn). The company shall pay interest to bank on facilities advanced and outstanding from time to time at mutually agreed rates of interest. Personal Guarantee of Arun Kelkar, Subhash Kelkar, Vikram Kelkar and Corporate Guarantee of Hexagon Nutrition Limited. Cash credit/Working capital demand loan is sanctioned from Citi Bank N.A as of 31.12.2025 : Rs. 130.00 mn (31.03.2025 : Rs.130.00 mn) on dated 31.05.2024 is secured against Paripassu charge on Current asset (stock and book debts) & Moveable fixed assets and Pledge on Debt Mutual Fund of 20% of Facility Amount, Asset values of Rs. 705.17 mn as at 31.12.2025 (PY 31.03.2025 of Rs. 395.27 mn, 31.03.2024 of Rs. 515.16 mn, 31.03.2023 of Rs. 628.60 mn). OCC O/s as on 31.03.2025 : Rs.88.39 mn (31.03.2025 : Rs.28.67 mn) and FCNR O/s as on 31.12.2025 : Rs.Nil (31.03.2025 : Rs.Nil). The company shall pay interest to bank on facilities advanced and outstanding from time to time at mutually agreed rates of interest. Personal Guarantee of Arun Kelkar, Subhash Kelkar, Vikram Kelkar, Nikhil Kelkar and Aditya Kelkar and Corporate Guarantee of Hexagon Nutrition Limited. Packing credit/Post shipment/loan is sanctioned from Indian bank MEPZ of CY Rs.100.00mn and sublimit of Rs.50.00mn Open Cash Credit (31.03.2025 : Rs.100.00 mn and Rs.50.00 mn respectively) is secured against entire current assets of the company both present and future including Stocks and Book debt, Asset values of Rs. 494.85 mn as at 31.12.2025 (PY 31.03.2025 of Rs. 192.37 mn, 31.03.2024 of Rs. 305.45 mn, 31.0.2023 of Rs. 484.10 mn). OCC O/s as on 31.12.2025 : Rs.31.39 mn (31.03.2025 : Rs.47.86 mn) and Packing Credit O/s as on 31.12.2025 : Rs.50.37 mn (31.03.2025 : Rs.17.50 mn). Rate of interest is Repo+3.40%. Personal Guarantee of Nikhil Kelkar, Subhash Kelkar, Vikram Kelkar, Aditya Kelkar and Corporate Guarantee of Hexagon Nutrition Limited.

Schedule 23 on Page 448 states

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
23 TRADE PAYABLES				
Payable for purchases				
a) Dues to Micro, Small and Medium Enterprises	196.60	47.57	79.56	104.19
b) Dues to others	173.71	105.02	90.46	302.59
Payable for expenses				
a) Dues to Micro, Small and Medium Enterprises	10.91	18.56	9.57	13.69
b) Dues to others	44.36	17.29	16.92	32.10
TOTAL	**425.58**	**188.44**	**196.51**	**452.57**

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 :

The Group is compiling information from its suppliers regarding their status as per the provisions of "Micro, Small and Medium Enterprise Development Act 2006". As per information available with the Group, the Group has made payment to creditors generally within stipulated period as provided in the Act referred above. Hence the Group has not provided for any interest payable to small, micro and medium enterprises. The Group has not received any claim for interest payable and does not expect such claims, if made later, to be for material amount.

Note:

The information regarding Micro Enterprises and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year	207.51	66.13	89.13	117.88
The amount of interest paid by the buyer in terms of Section 16 of the Micro Small and Medium Enterprises Development Act 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-	-	-
The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro Small and Medium Enterprises Development Act 2006	-	-	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-	-	-
The amount of further interest remaining due and payable even in the succeeding years until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance of a deductible expenditure under Section 23 of the Micro Small and Medium Enterprises Development Act 2006	-	-	-	-

Ageing of Trade Payables

As at December 31, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	207.24	0.27	-	0.00	207.51
(ii) Others	217.65	0.19	0.09	0.14	218.07
(iii) Disputed dues – MSME	-	-	-	-	-
(iv)Disputed dues - Others	-	-	-	-	-

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	65.85	0.28	0.00	-	66.13
(ii) Others	121.99	0.20	0.02	0.10	122.31
(iii) Disputed dues – MSME	-	-	-	-	-
(iv)Disputed dues - Others	-	-	-	-	-

Schedule 23 on Page 448 should be read as

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
23 TRADE PAYABLES				
Payable for purchases				
a) Dues to Micro, Small and Medium Enterprises	196.60	47.57	79.56	104.19
b) Dues to others	173.71	105.02	90.46	302.59
Payable for expenses				
a) Dues to Micro, Small and Medium Enterprises	10.91	18.56	9.57	13.69
b) Dues to others	44.36	17.29	16.92	32.10
TOTAL	**425.58**	**188.44**	**196.51**	**452.57**

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 :

The Group is compiling information from its suppliers regarding their status as per the provisions of "Micro, Small and Medium Enterprise Development Act 2006". As per information available with the Group, the Group has made payment to creditors generally within stipulated period as provided in the Act referred above. Hence the Group has not provided for any interest payable to small, micro and medium enterprises. The Group has not received any claim for interest payable and does not expect such claims, if made later, to be for material amount.

Note:

The information regarding Micro Enterprises and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year	207.51	66.13	89.13	117.88
The amount of interest paid by the buyer in terms of Section 16 of the Micro Small and Medium Enterprises Development Act 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-	-	-
The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro Small and Medium Enterprises Development Act 2006	-	-	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-	-	-
The amount of further interest remaining due and payable even in the succeeding years until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance of a deductible expenditure under Section 23 of the Micro Small and Medium Enterprises Development Act 2006	-	-	-	-

No interest has been provided in the books of accounts as there are no claims received from any suppliers for interest under the provisions of the MSMED Act, 2006.

Ageing of Trade Payables

As at December 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	156.81	50.43	0.27	-	0.00	207.51
(ii) Others	176.19	41.46	0.19	0.09	0.14	218.07
(iii) Disputed dues – MSME		-	-	-	-	-
(iv)Disputed dues - Others		-	-	-	-	-

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	62.41	3.44	0.28	0.00	-	66.13
(ii) Others	76.33	45.66	0.20	0.02	0.10	122.31
(iii) Disputed dues – MSME		-	-	-	-	-
(iv)Disputed dues - Others		-	-	-	-	-

As at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	66.92	22.07	0.14	0.00	-	89.13
(ii) Others	67.43	39.31	0.10	0.49	0.05	107.38
(iii) Disputed dues – MSME		-	-	-	-	-
(iv)Disputed dues - Others		-	-	-	-	-

As at March 31, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	71.09	32.80	13.57	0.26	0.16	117.88
(ii) Others	221.07	112.99	0.59	0.00	0.04	334.69
(iii) Disputed dues – MSME		-	-	-	-	-
(iv)Disputed dues - Others		-	-	-	-	-

Reported Disclosure	Revised Disclosure

As at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	88.99	0.14	0.00	-	89.13
(ii) Others	106.74	0.10	0.49	0.05	107.38
(iii) Disputed dues – MSME	-	-	-	-	-
(iv)Disputed dues - Others	-	-	-	-	-

As at March 31, 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	103.89	13.57	0.26	0.16	117.88
(ii) Others	334.06	0.59	0.00	0.04	334.69
(iii) Disputed dues – MSME	-	-	-	-	-
(iv)Disputed dues - Others	- 448	-	-	-	-

Schedule 24 on Page 449 states

	Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
24	**OTHER FINANCIAL LIABILITIES - CURRENT**				
	Interest accrued but not due	1.86	0.98	1.07	1.45
	Dealership Deposit from Customers	0.30	0.15	0.15	0.11
	Creditors for Capital Goods	1.96	8.38	5.15	7.15
	Payable to employees	41.16	46.23	42.97	44.88
	Lease Liability (Refer Note - 42)	1.57	1.48	1.43	2.25
	Other payables	71.31	41.36	28.54	19.97
	TOTAL	**118.16**	**98.58**	**79.31**	**75.81**

Schedule 24 on Page 449 should be read as

	Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
24	**OTHER FINANCIAL LIABILITIES - CURRENT**				
	Interest accrued but not due	1.86	0.98	1.07	1.45
	Dealership Deposit from Customers	0.30	0.15	0.15	0.11
	Creditors for Capital Goods	1.96	8.38	5.15	7.15
	Payable to employees	41.16	46.23	42.97	44.88
	Lease Liability (Refer Note - 42)	1.57	1.48	1.43	2.25
	Other payables	71.31	41.36	28.54	19.97
	TOTAL	**118.16**	**98.58**	**79.31**	**75.81**

Other Payables mainly includes provision for expenses, retentions etc.

Reported Disclosure

Schedule 28 on Page 450 states

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
28 REVENUE FROM OPERATION				
The geographical information analyses the Group's revenues by the Group's country of domicile(i.e. India) and other countries.				
Sale of products				
India	1,175.29	1,256.28	1,096.46	1,005.44
Rest of World	1,493.66	1,990.06	1,878.06	1,777.37
	2,668.95	**3,246.34**	**2,974.52**	**2,782.81**
Other operating revenues *				
Export Benefits and Other Incentives	6.92	2.95	2.79	2.20
TOTAL	**2,675.87**	**3,249.29**	**2,977.31**	**2,785.01**

* Other operating revenue comprises mainly of Job work charges, duty drawback received, RODTEP & Testing charges etc.

Revised Disclosure

Schedule 28 on Page 450 should be read as

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
28 REVENUE FROM OPERATION				
The geographical information analyses the Group's revenues by the Group's country of domicile(i.e. India) and other countries.				
Sale of products				
India	1,175.29	1,256.28	1,096.46	1,005.44
Rest of World	1,493.66	1,990.06	1,878.06	1,777.37
	2,668.95	**3,246.34**	**2,974.52**	**2,782.81**
Other operating revenues *				
Export Benefits and Other Incentives	6.92	2.95	2.79	2.20
TOTAL	**2,675.87**	**3,249.29**	**2,977.31**	**2,785.01**

* Other operating revenue comprises mainly of Job work charges, duty drawback received, RODTEP & Testing charges etc.

28.1 Disclosures under Ind AS 115 "Revenue from Contracts with Customers"

A) The operations of the Group are limited to one segment viz. Nutraceuticals. The products being sold under this segment are of similar nature and comprises of Premix, Brand and ESG.

Accordingly, management has identified Nutraceuticals as the only operating segment for the Group.

B) Reconciliation of amount of revenue recognized in the Restated Consolidated Statement of Profit and Loss with the contracted price:

Particulars				
Revenue as per contracted price	2,754.15	3,317.84	3,067.95	2,835.33
Adjustments				
Less : Sales return	(85.20)	(71.50)	(93.43)	(52.52)
Other operating revenue	6.92	2.95	2.79	2.20
Revenue from contracts with customers	2,675.87	3,249.29	2,977.31	2,785.01

The management determines that the segment information reported under note 46 segment reporting is sufficient to meet the disclosure objective with respect to disaggregation of revenue under Ind AS 115 Revenue from contract with Customers. Henec, no separate disclosures of disaggregated revenues are reported.

C) Contract Balances (Net of allowances expected credit loss)

The following table provides information about receivables and contract liabilities from contracts with customers.

Particulars				
Receivables, which are included in "trade and other receivables"	826.78	598.24	485.14	741.94
Contract Liabilities, Advances from customers	24.07	15.32	21.37	133.66
Net	802.71	582.92	463.77	608.28

Increase in contract liabilities is primarily is on account of advances received as at period end. The amount included in contract liabilities as at 31 December 2025, 31 March 2025, 31 March 2024 & 31 March 2023 have been recognized as revenue during the respective subsequent years.

D) Significant Payment Terms

Payment term with customers vary depending upon the contractual terms of eachcontract which are extended till 180 days.

Reported Disclosure	Revised Disclosure
Schedule 38 on Page 454 states	Schedule 38 on Page 454 should be read as

Reported Disclosure

Schedule 38 on Page 454 states

Particulars	Gratuity (Unfunded)				Leave Encashment (Unfunded)			
	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
a. Reconciliation of opening and closing balances of Defined Benefit obligation								
Defined Benefit obligation at beginning of the year	47.18	39.09	35.83	34.20	5.19	8.34	7.86	8.30
Current Service Cost	7.08	8.37	7.91	8.69	2.73	0.21	3.01	3.04
Interest Cost	2.07	2.49	2.39	2.31	0.26	0.58	0.53	0.55
Actuarial (gain)/loss	(5.16)	0.80	(3.10)	(3.63)	(0.14)	(2.41)	0.20	(0.55)
Benefits paid	(1.38)	(3.57)	(3.93)	(5.74)	(0.75)	(1.30)	(3.26)	(3.48)
Defined Benefit obligation at year end	**49.80**	**47.18**	**39.09**	**35.83**	**7.28**	**5.42**	**8.34**	**7.86**
b. Reconciliation of fair value of assets and obligations								
Fair value of plan assets at year end		-	-	-		-	-	-
Present value of obligation at year end	49.80	47.18	39.09	35.83	7.28	5.42	8.34	7.86
Amount recognised in Balance Sheet						-		
- Current	3.65	4.30	6.63	5.15	0.89	0.81	1.65	1.11
- Non- Current	40.92	42.88	32.48	30.68	6.40	5.44	7.51	6.76
c. Expenses recognized during the year/period								
Current Service Cost	7.08	8.37	7.91	8.69		0.21	3.01	3.04
Interest Cost	2.07	2.49	2.39	2.31		0.58	0.53	0.55
Past Service Cost - (Vested benefits	-	-	-	-		-	-	-
Expected return on plan assets	-	-	-	-		-	-	-
Actuarial (gain) / loss	(5.16)	0.80	(3.10)	(3.63)		(2.41)	0.20	(0.55)
Benefits paid	-	-	-	-		-	-	-
Net Cost	**4.00**	**11.66**	**7.20**	**7.36**		**(1.61)**	**3.74**	**3.03**
d. Amount recognised in profit and loss account								
Due to Demographic Assumption	(0.61)	2.98	-	(0.30)		-	-	-
Due to Financial Assumption	(2.93)	1.28	(0.98)	0.19		-	-	-
Due to Experience	(1.61)	(3.46)	(2.12)	(3.53)		-	-	-
Actuarial (gain) / loss	**(5.16)**	**0.80**	**(3.10)**	**(3.63)**		-	-	-
e. Amount recognised in other comprehensive income								
Due to Demographic Assumption	-	-	-	-	(0.02)	0.09	-	0.06
Due to Financial Assumption	-	-	-	-	(0.44)	0.14	(0.07)	0.02
Due to Experience	-	-	-	-	0.31	(2.64)	0.87	(0.63)
Actuarial (gain) / loss	-	-	-	-	**(0.14)**	**(2.41)**	**0.80**	**(0.55)**
f. Fair Value of Plan Assets								
Contributions by Employer	1.38	3.57	3.93	5.74	0.75	1.30	3.26	3.48
Benefits Paid	(1.38)	(3.57)	(3.93)	(5.74)	(0.75)	(1.30)	(3.26)	(3.48)
g. Amounts to be recognized in the balance sheet and statement of profit & loss								
PVO at end of period	49.80	47.18	39.09	35.83	7.28	5.42	8.34	7.86
Fair Value of Plan Assets at end of period							-	-
Funded Status	(49.80)	(47.18)	(39.09)	(35.83)	(7.28)	(5.42)	(8.34)	(7.86)
Net Asset/(Liability) recognized in the balance sheet	(49.80)	(47.18)	(39.09)	(35.83)	(7.28)	(5.42)	(8.34)	(7.86)
h. Amount for the current and previous four years are as follows :								
Defined Benefit Obligation	49.80	47.18	39.09	35.83	7.28	5.42	8.34	7.86
Plan Assets	-	-	-	-	-	-	-	-
Gain/ Loss on obligation due to change in Assumption	-	-	(0.98)	(0.10)	(0.45)	0.23	(0.07)	0.08
Experience Adjustments on plan Liabilities	-	-	(2.12)	(3.53)	0.31	(2.64)	0.87	(0.63)
Experience Adjustments on plan Assets	-	-	-	-	-	-	-	-

Revised Disclosure

Schedule 38 on Page 454 should be read as

Particulars	Gratuity (Unfunded)				Leave Encashment (Unfunded)			
	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
a. Reconciliation of opening and closing balances of Defined Benefit obligation								
Defined Benefit obligation at beginning of the year	47.18	39.09	35.83	34.20	6.25	8.34	7.86	8.30
Current Service Cost	7.82	8.37	7.91	8.69	3.11	0.21	3.01	3.04
Interest Cost	2.29	2.49	2.39	2.31	0.30	0.58	0.53	0.55
Actuarial (gain)/loss	(5.51)	0.80	(3.10)	(3.63)	(0.35)	(2.41)	0.20	(0.55)
Benefits paid	(1.60)	(3.57)	(3.93)	(5.74)	(0.90)	(1.30)	(3.26)	(3.48)
Defined Benefit obligation at year end	**50.18**	**47.18**	**39.09**	**35.83**	**8.40**	**5.42**	**8.34**	**7.86**
b. Reconciliation of fair value of assets and obligations								
Fair value of plan assets at year end		-	-	-		-	-	-
Present value of obligation at year end	50.18	47.18	39.09	35.83	8.40	5.42	8.34	7.86
Amount recognised in Balance Sheet						-		
- Current	5.81	4.30	6.63	5.15	1.44	0.81	1.65	1.11
- Non- Current	44.37	42.88	32.48	30.68	6.96	5.44	7.51	6.76
c. Expenses recognized during the year/period								
Current Service Cost	7.82	8.37	7.91	8.69	3.11	0.21	3.01	3.04
Interest Cost	2.29	2.49	2.39	2.31	0.30	0.58	0.53	0.55
Past Service Cost - (Vested benefits	-	-	-	-	-	-	-	-
Expected return on plan assets	-	-	-	-	-	-	-	-
Actuarial (gain) / loss	-	-	-	-	(0.35)	(2.41)	0.20	(0.55)
Benefits paid	-	-	-	-	-	-	-	-
Net Cost	**10.10**	**10.86**	**10.30**	**11.00**	**3.05**	**(1.61)**	**3.74**	**3.03**
d. Amount recognised in profit and loss account								
Due to Demographic Assumption	-	-	-	-	(0.02)	0.09	-	0.06
Due to Financial Assumption	-	-	-	-	(0.49)	0.14	(0.07)	0.02
Due to Experience	-	-	-	-	0.15	(2.64)	0.87	(0.63)
Actuarial (gain) / loss	-	-	-	-	**(0.35)**	**(2.41)**	**0.80**	**(0.55)**
e. Amount recognised in other comprehensive income								
Due to Demographic Assumption	(0.57)	2.98	-	(0.30)	-	-	-	-
Due to Financial Assumption	(3.28)	1.28	(0.98)	0.19	-	-	-	-
Due to Experience	(1.66)	(3.46)	(2.12)	(3.53)	-	-	-	-
Actuarial (gain) / loss	**(5.51)**	**0.80**	**(3.10)**	**(3.63)**	-	-	-	-
f. Fair Value of Plan Assets								
Contributions by Employer	1.60	3.57	3.93	5.74	0.90	1.30	3.26	3.48
Benefits Paid	(1.60)	(3.57)	(3.93)	(5.74)	(0.90)	(1.30)	(3.26)	(3.48)
g. Amounts to be recognized in the balance sheet and statement of profit & loss								
PVO at end of period	50.18	47.18	39.09	35.83	8.40	5.42	8.34	7.86
Fair Value of Plan Assets at end of period							-	-
Funded Status	(50.18)	(47.18)	(39.09)	(35.83)	(8.40)	(5.42)	(8.34)	(7.86)
Net Asset/(Liability) recognized in the balance sheet	(50.18)	(47.18)	(39.09)	(35.83)	(8.40)	(5.42)	(8.34)	(7.86)
h. Amount for the current and previous four years are as follows :								
Defined Benefit Obligation	50.18	47.18	39.09	35.83	8.40	5.42	8.34	7.86
Plan Assets	-	-	-	-	-	-	-	-
Gain/ Loss on obligation due to change in Assumption	(3.85)	4.26	(0.98)	(0.10)	(0.51)	0.23	(0.07)	0.08
Experience Adjustments on plan Liabilities	(1.66)	(3.46)	(2.12)	(3.53)	0.15	(2.64)	0.87	(0.63)
Experience Adjustments on plan Assets	-	-	-	-	-	-	-	-

Note : In the FY 2022-23, its wholly owned subsidiary Nutralitica Research Private Limited merged with holding company. The merged entity had a negative gratuity expense (actuarial gain) during the year, which offset the gratuity expense of the Holding Company. Consequently, the gratuity expense recognised in the Statement of Profit and Loss is lower than the amount that may be inferred from the Defined Benefit Plan disclosure.

The total Leave Encashment expense recognized in the Profit & Loss statement includes both the actual benefits paid out to separated (left) employees during the period and the provisions updated for ongoing (active) employees. Conversely, the Actuarial Defined Benefit Table reflects a restricted valuation scope that calculated obligations solely based on the benefits paid to departed personnel.

Reported Disclosure

Schedule 39 A) on Page 457 states

A) Transaction with Key Managerial Personnel (KMP) and their Relatives :

Name of Key Management Personnel & Relatives	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Key Management Personnel	**Director's Remuneration**			
Mr. Arun Kelkar	12.12	14.77	14.77	12.80
Dr. Nikhil Kelkar	13.23	16.12	16.12	13.42
Mr. Vikram Kelkar *	18.46	21.65	19.71	16.42
Mr.Subhash Kelkar	8.32	11.10	11.10	10.57
Mr. Aditya Kelkar	3.86	5.15	5.15	4.90
Directors	**Director Sitting fees**			
Mr. Chandra Prakash Jain	-	-	0.11	0.39
Mr. Sunil Deshmukh	-	-	-	0.26
Mrs. Ashlesha Parchure	-	0.05	0.24	0.31
Mrs. Aparna Sharma	-	-	-	0.21
Mr. Neeraj Katare	-	-	-	0.28
Mrs. Aparna Sakpal	0.13	0.13	0.03	-
Mrs. Meena Mehta	0.11	0.02	-	-
Mr. Nimesh Shukla	0.08	0.02	-	-
Mr. Keval Shah	0.11	-	-	-
Mrs. Payal Gaglani	0.11	-	-	-
Key Management Personnel	**Salary**			
Mr. Guman mal Jain	-	-	5.75	5.87
Ms. Poonam Sharma	-	-	-	0.70
Mr. Soman Jana	4.19	3.90	-	-
Ms. Vedanti Vartak	0.79	0.86	0.67	-
Key Management Personnel	**Dividend**			
Mr. Arun Kelkar	-	-	-	3.65
Dr. Nikhil Kelkar	-	-	-	3.18
Mr. Vikram Kelkar	-	-	-	3.89
Mr.Subhash Kelkar	-	-	-	3.63
Mr. Aditya Kelkar	-	-	-	0.23
Relatives under significant influence	**Salary**			
Mrs. Nutan S Kelkar	-	-	0.53	1.66
	Professional Fees			
Mrs. Nutan S Kelkar	1.20	1.60	1.60	-
	Sale of Capital Items			
Mrs. Preeti Kelkar	-	-	0.14	-
Relatives under significant influence	**Dividend**			
Mrs. Anuradha Kelkar	-	-	-	1.36
Mrs. Nutan S Kelkar	-	-	-	0.54

* Mr. Vikram Kelkar appointed as General Director in Hexagon Nutrition LLC - Uzbekistan w.e.f. 13th August 2024 & resigned w e f 20th November 2025.

Revised Disclosure

Schedule 39 A) on Page 457 should be read as

A) Transaction with Key Managerial Personnel (KMP) and their Relatives :

Name of Key Management Personnel & Relatives	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Key Management Personnel	**Director's Remuneration**			
Mr. Arun Kelkar	12.12	14.77	14.77	12.80
Dr. Nikhil Kelkar	13.23	16.12	16.12	13.42
Mr. Vikram Kelkar *	18.46	21.65	19.71	16.42
Mr.Subhash Kelkar	8.32	11.10	11.10	10.57
Mr. Aditya Kelkar	3.86	5.15	5.15	4.90
	Salary			
Mr. Guman mal Jain	-	-	4.96	5.87
Ms. Poonam Sharma	-	-	-	0.70
Mr. Soman Jana	4.19	3.90	-	-
Ms. Vedanti Vartak	0.79	0.86	0.67	-
	Post Employment Benefits			
Mr. Arun Kelkar	0.06	0.08	0.08	0.08
Dr. Nikhil Kelkar	0.06	0.08	0.08	0.08
Mr. Vikram Kelkar	0.06	0.08	0.08	0.08
Mr.Subhash Kelkar	0.06	0.08	0.08	0.08
Mr. Aditya Kelkar	-	-	-	-
Mr. Guman mal Jain	-	-	0.88	0.12
Ms. Poonam Sharma	-	-	-	0.02
Mr. Soman Jana	0.05	0.03	-	-
Ms. Vedanti Vartak	0.02	0.02	0.02	-
	Dividend			
Mr. Arun Kelkar	-	-	-	3.65
Dr. Nikhil Kelkar	-	-	-	3.18
Mr. Vikram Kelkar	-	-	-	3.89
Mr.Subhash Kelkar	-	-	-	3.63
Mr. Aditya Kelkar	-	-	-	0.23
Directors	**Director Sitting fees**			
Mr. Chandra Prakash Jain	-	-	0.11	0.39
Mr. Sunil Deshmukh	-	-	-	0.26
Mrs. Ashlesha Parchure	-	0.05	0.24	0.31
Mrs. Aparna Sharma	-	-	-	0.21
Mr. Neeraj Katare	-	-	-	0.28
Mrs. Aparna Sakpal	0.13	0.13	0.03	-
Mrs. Meena Mehta	0.11	0.02	-	-
Mr. Nimesh Shukla	0.08	0.02	-	-
Mr. Keval Shah	0.11	-	-	-
Mrs. Payal Gaglani	0.11	-	-	-
Relatives under significant influence	**Salary**			
Mrs. Nutan S Kelkar	-	-	0.11	1.66
	Post Employment Benefits			
	-	-	0.42	-
	Professional Fees			
	1.20	1.60	1.60	-
	Sale of Capital Items			
Mrs. Preeti Kelkar	-	-	0.14	-
Relatives under significant influence	**Dividend**			
Mrs. Anuradha Kelkar	-	-	-	1.36
Mrs. Nutan S Kelkar	-	-	-	0.54

* Mr. Vikram Kelkar appointed as General Director in Hexagon Nutrition LLC - Uzbekistan w.e.f. 13th August 2024 & resigned w e f 20th November 2025.

Schedule 39 E), G) and H) on Page 460, 461 and 462 state

C) Related Party Transactions and outstanding of Hexagon Nutrition Limited with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	17.64	15.25	111.34
2	Sale of Goods	-	8.92	12.07	26.07
3	Corporate Guarantee Given	-	200.00	200.00	260.5
4	Corporate Guarantee Income	-	0.42	0.91	1.09
5	Business Support Service Income	-	11.41	10.92	13.5
6	Loan Taken	-	-	240.00	-
7	Interest on Loan Taken	-	26.51	1.13	-
8	Amount Payable	-	-	-	92.66
9	Amount Receivable	-	-	2.70	3.45
10	Amount Payable against Loan taken	-	264.88	241.02	-

2) Hexagon Nutrition (International) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	47.63	55.87	-	-
3	Purchase of MEIS Script	-	-	-	1.01
4	Discount Received on Purchase of MEIS Script	-	-	-	0.02
5	Sale of Capital Items	2.61	2.68	3.12	0.74
6	Purchase of Capital Items	-	-	-	2.48
7	Corporate Guarantee Given	230.00	230.00	228.00	175.79
8	Corporate Guarantee Income	1.31	1.34	1.58	0.95
9	Business Support Service Income	4.52	6.39	7.15	3.31
10	Repairs & Maintenance	0.14	-	-	-
11	Loan Given	155.00	-	245.00	171.50
12	Loan Repayment Received	-	133.50	117.31	72.00
13	Interest on Loan Given	11.03	17.21	6.65	4.25
14	Amount Payable	-	-	-	1.12
15	Amount Receivable	-	-	3.51	1.87
16	Amount Receivable against Loan given	273.99	118.99	237.00	103.32

3) Hexagon Nutrition PTY Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Interest on Loan Given	-	1.08	1.65	1.43
2	Interest Receivable Written Off	6.21	-	-	-
3	Loan Given	-	8.83	-	-
4	Loan Repayment Received	-	10.51	-	-
5	Amount Receivable	30.92	-	-	-
6	Amount Receivable against Loan given	9.93	15.47	16.04	14.49

4) Hexagon Nutrition LLC

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	4.25	26.18	-	17.15
2	Purchase of Goods	13.71	-	-	-
3	Royalty Income	-	-	-	10.97
4	Royalty Income Receivable Written Off	11.44	-	-	-
5	Loan Given	-	9.23	-	46.13
6	Loan Repayment Received	-	-	-	37.23
7	Interest on Loan Given	11.92	14.07	12.94	12.73
8	Amount Receivable	4.34	14.64	11.14	10.97
9	Amount Receivable against Loan given	161.87	153.98	127.24	112.61

5) Hexagon Nutrition China Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	116.32	-	38.59	-
2	Loan Given	-	42.64	-	-
3	Loan Repayment Received	-	42.64	-	19.97
4	Interest on Loan Given	-	1.05	-	1.11
5	Technical & Marketing Support Services	-	-	1.31	5.40
6	Amount Payable	15.22	-	-	-
7	Amount Receivable	-	-	-	0.84

Schedule 39 C), E), G) and H) on Page 460, 461 and 462 state

C) Related Party Transactions and outstanding of Hexagon Nutrition Limited with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	17.64	15.25	111.34
2	Sale of Goods	-	8.92	12.07	26.07
3	Corporate Guarantee Given	-	200.00	200.00	260.5
4	Corporate Guarantee Income	-	0.42	0.91	1.09
5	Business Support Service Income	-	11.41	10.92	13.5
6	Loan Taken	-	-	240.00	-
7	Interest on Loan Taken	-	26.51	1.13	-
8	Amount Payable	-	-	-	92.66
9	Amount Receivable	-	-	2.70	3.45
10	Amount Payable against Loan taken	-	264.88	241.02	-

2) Hexagon Nutrition (International) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	47.63	55.87	-	-
3	Purchase of MEIS Script	-	-	-	1.01
4	Discount Received on Purchase of MEIS Script	-	-	-	0.02
5	Sale of Capital Items	2.61	2.68	3.12	0.74
6	Purchase of Capital Items	-	-	-	2.48
7	Corporate Guarantee Given	230.00	230.00	228.00	175.79
8	Corporate Guarantee Income	1.31	1.34	1.58	0.95
9	Business Support Service Income	4.52	6.39	7.15	3.31
10	Repairs & Maintenance	0.14	-	-	-
11	Loan Given	155.00	-	245.00	171.50
12	Loan Repayment Received	-	133.50	117.31	72.00
13	Interest on Loan Given	11.03	17.21	6.65	4.25
14	Amount Payable	-	-	-	1.12
15	Amount Receivable	-	-	3.51	1.87
16	Amount Receivable against Loan given	273.99	118.99	237.00	103.32

3) Hexagon Nutrition PTY Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Interest on Loan Given	-	1.08	1.65	1.43
2	Interest Receivable Written Off	5.50	-	-	-
3	Loan Given	-	8.83	-	-
4	Loan Repayment Received	-	10.51	-	-
5	Amount Receivable	30.92	-	-	-
6	Amount Receivable against Loan given	9.93	15.47	16.04	14.49

4) Hexagon Nutrition LLC

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	4.25	26.18	-	17.15
2	Purchase of Goods	13.71	-	-	-
3	Royalty Income	-	-	-	10.97
4	Royalty Income Receivable Written Off	11.44	-	-	-
5	Loan Given	-	9.23	-	46.13
6	Loan Repayment Received	-	-	-	37.23
7	Interest on Loan Given	11.92	14.07	12.94	12.73
8	Amount Receivable	4.34	14.64	11.14	10.97
9	Amount Receivable against Loan given	161.87	153.98	127.24	112.61

5) Hexagon Nutrition China Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	116.32	-	38.59	-
2	Loan Given	-	42.64	-	-
3	Loan Repayment Received	-	42.64	-	19.97
4	Interest on Loan Given	-	1.05	-	1.11
5	Technical & Marketing Support Services	-	-	1.31	5.40
6	Amount Payable	15.22	-	-	-
7	Amount Receivable	-	-	-	0.84

E) Related Party Transactions and outstanding of Hexagon Nutrition (International) Private Limited with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	47.63	55.87	-	-
2	Sale of Goods	-	-	-	-
3	Sale of Capital Items	0.14	-	-	2.48
4	Sale of MEIS Script	-	-	-	1.01
5	Discount Allowed on sale of MEIS Script	-	-	-	0.02
6	Purchase of Capital Items	2.61	2.68	3.12	0.74
7	Corporate Guarantee Taken	230.00	230.00	228.00	175.79
8	Corporate Guarantee Charges Paid	1.31	1.34	1.58	0.95
9	Business Support Service Expense	4.52	6.39	7.15	3.31
10	Loan Taken	155.00	-	245.00	171.50
11	Loan Repayment	-	133.50	117.31	72.00
12	Interest on Loan Taken	11.03	17.21	6.65	4.25
13	Amount Payable	-	-	3.51	1.87
14	Amount Receivable	-	-	-	1.12
15	Amount Payable against Loan taken	273.99	118.99	237.00	103.32

2) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	81.08	141.69	60.92
2	Sale of Goods	-	0.11	2.50	12.76
3	Sale of MEIS Script	-	-	-	0.27
4	Sale of Capital Items	-	-	0.12	1.64
5	Purchase of Capital Items	-	-	9.89	0.57
6	Amount Payable	-	-	-	66.98

F) Related Party Transactions and outstanding of Hexagon Nutrition Proprietary Limited with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Interest on Loan Taken	-	1.08	1.65	1.43
2	Interest Payable Written Off	6.21	-	-	-
3	Loan Taken	-	8.83	-	-
4	Loan Repayment	-	10.51	-	-
5	Amount Payable	30.92	-	-	-
6	Amount Payable against Loan taken	9.93	15.47	16.04	14.49

2) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	-	-	15.32
2	Amount Payable	-	29.41	28.66	30.84

3) Hexagon Nutrition China Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	38.13	46.18	-	-

E) Related Party Transactions and outstanding of Hexagon Nutrition (International) Private Limited with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	47.63	55.87	-	-
2	Sale of Goods	-	-	-	-
3	Sale of Capital Items	0.14	-	-	2.48
4	Sale of MEIS Script	-	-	-	1.01
5	Discount Allowed on sale of MEIS Script	-	-	-	0.02
6	Purchase of Capital Items	2.61	2.68	3.12	0.74
7	Corporate Guarantee Taken	230.00	230.00	228.00	175.79
8	Corporate Guarantee Charges Paid	1.31	1.34	1.58	0.95
9	Business Support Service Expense	4.52	6.39	7.15	3.31
10	Loan Taken	155.00	-	245.00	171.50
11	Loan Repayment	-	133.50	117.31	72.00
12	Interest on Loan Taken	11.03	17.21	6.65	4.25
13	Amount Payable	-	-	3.51	1.87
14	Amount Receivable	-	-	-	1.12
15	Amount Payable against Loan taken	273.99	118.99	237.00	103.32

2) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	81.08	141.69	60.92
2	Sale of Goods	-	0.11	2.50	12.76
3	Sale of MEIS Script	-	-	-	0.27
4	Sale of Capital Items	-	-	0.12	1.64
5	Purchase of Capital Items	-	-	9.89	0.57
6	Amount Payable	-	-	-	66.98

F) Related Party Transactions and outstanding of Hexagon Nutrition Proprietary Limited with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Interest on Loan Taken	-	1.08	1.65	1.43
2	Interest Payable Written Off	6.21	-	-	-
3	Loan Taken	-	8.83	-	-
4	Loan Repayment	-	10.51	-	-
5	Amount Payable	31.83	-	-	-
6	Amount Payable against Loan taken	11.31	15.47	16.04	14.49

2) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	-	-	15.32
2	Amount Payable	-	29.41	28.66	30.84

3) Hexagon Nutrition China Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	38.13	46.18	-	-

Reported Disclosure

G) Related Party Transactions and outstanding of Hexagon Nutrition Limited Liability Company with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	4.25	26.18	-	14.12
2	Sale of Goods	13.71	-	-	-
3	Purchase of Capital Assets	-	-	-	3.03
4	Royalty Expenses	-	-	-	10.97
5	Royalty Expenses Written Off	11.44	-	-	-
6	Loan Taken	-	9.23	-	46.13
7	Loan Repayment	-	-	-	37.23
8	Interest on Loan Taken	11.92	14.07	12.94	12.73
9	Amount Payable	4.34	14.64	11.14	10.97
10	Amount Payable against Loan taken	161.87	153.98	127.24	112.61

2) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	1.91	-	18.02
2	Amount Payable	-	15.42	13.14	12.94

3) Hexagon Nutrition China Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	4.10	-	-	102.87
2	Loan Taken	6.36	1.25	-	-
3	Loan Repayment	1.42	-	-	-
4	Interest on Loan Taken	0.08	0.03	-	-
5	Amount Payable	6.96	6.65	6.48	6.41
6	Amount Payable against Loan taken	4.92	0.03	-	-

H) Related Party Transactions and outstanding of Hexagon Nutrition China Limited with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	116.32	-	38.59	-
2	Loan Taken	-	42.64	-	-
3	Loan Repayment	-	42.64	-	19.97
4	Interest on Loan Taken	-	1.05	-	1.11
5	Technical & Marketing Support Services	-	-	1.31	5.40
6	Amount Payable	-	-	-	0.84
7	Amount Receivable	15.22	-	-	-

2) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	-	240.08	128.67	121.60
2	Amount Receivable	-	52.30	10.42	36.59

3) Hexagon Nutrition PTY Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	38.13	46.18	-	-

4) Hexagon Nutrition LLC

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	34.15	-	-	102.87
2	Loan Given	6.29	1.25	-	-
3	Loan Repayment	1.35	-	-	-
4	Interest on Loan Given	0.08	0.03	-	-
5	Amount Receivable	6.99	6.65	6.48	6.41
6	Amount Receivable against Loan given	5.00	0.03	-	-

Revised Disclosure

G) Related Party Transactions and outstanding of Hexagon Nutrition Limited Liability Company with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	4.10	26.18	-	14.12
2	Sale of Goods	13.68	-	-	-
3	Purchase of Capital Assets	-	-	-	3.03
4	Royalty Expenses	-	-	-	10.97
5	Royalty Expenses Written Off	11.97	-	-	-
6	Loan Taken	-	9.23	-	46.13
7	Loan Repayment	-	-	-	37.23
8	Interest on Loan Taken	11.28	14.07	12.94	12.73
9	Amount Payable	4.34	14.64	11.14	10.97
10	Amount Payable against Loan taken	161.87	153.98	127.24	112.61

2) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	1.91	-	18.02
2	Amount Payable	-	15.42	13.14	12.94

3) Hexagon Nutrition China Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Purchase of Goods	-	-	-	102.87
2	Loan Taken	6.36	1.25	-	-
3	Loan Repayment	1.42	-	-	-
4	Interest on Loan Taken	0.08	0.03	-	-
5	Amount Payable	6.96	6.65	6.48	6.41
6	Amount Payable against Loan taken	4.92	0.03	-	-

H) Related Party Transactions and outstanding of Hexagon Nutrition China Limited with (These transactions have been eliminated in Restated Consolidated Financial Information)

1) Hexagon Nutrition Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	115.17	-	38.59	-
2	Loan Taken	-	42.64	-	-
3	Loan Repayment	-	42.64	-	19.97
4	Interest on Loan Taken	-	1.05	-	1.11
5	Technical & Marketing Support Services	-	-	1.31	5.40
6	Amount Payable	-	-	-	0.84
7	Amount Receivable	15.14	-	-	-

2) Hexagon Nutrition (Exports) Private Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	-	240.08	128.67	121.60
2	Amount Receivable	-	52.30	10.42	36.59

3) Hexagon Nutrition PTY Limited

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	34.15	46.18	-	-

4) Hexagon Nutrition LLC

Sr No	Nature of the transactions	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
1	Sale of Goods	-	-	-	102.87
2	Loan Given	6.29	1.25	-	-
3	Loan Repayment	1.35	-	-	-
4	Interest on Loan Given	0.08	0.03	-	-
5	Amount Receivable	6.99	6.65	6.48	6.41
6	Amount Receivable against Loan given	5.00	0.03	-	-

Note : Transactions between foreign subsidiaries to foreign or Indian Company, may be impacted due to forex movement. The differences is purely due to reporting country conversion rate.

Reported Disclosure

Schedule 41 (c) on Page 464 states

(c) Reconciliation of effective tax rate

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Profit/(loss) before tax	357.53	337.16	195.02	94.24
Tax using the Company's domestic tax rate (CY 25.17%)(PY 25.17%)	89.98	84.86	49.08	23.72
Tax effect of :				
Effect of income which is exempt from taxation	-	-	-	-
Effect of expenses that is non-deductible in determining taxable profit	23.94	16.70	1.93	0.80
Change in temporary differences not consider in Income tax	(2.62)	(2.66)	1.09	(8.56)
Other adjustments	(24.10)	(5.51)	20.77	20.04
Adjustments recognised in current year in relation to the current tax of prior years	-	-	-	-
Tax expense as per statement of profit and loss	**87.20**	**93.39**	**72.88**	**36.00**
Effective tax rate	**24.39%**	**27.70%**	**37.37%**	**38.20%**

Revised Disclosure

Schedule 41 (c) on Page 464 should be read as

(c) Reconciliation of effective tax rate

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Profit/(loss) before tax	357.53	337.16	195.02	94.24
Tax using the Company's domestic tax rate (CY 25.17%)(PY 25.17%)	89.98	84.86	49.08	23.72
Tax effect of :				
Effect of income which is exempt from taxation	-	-	-	-
Effect of expenses that is non-deductible in determining taxable profit	23.94	16.70	1.93	0.80
Change in temporary differences not consider in Income tax	(2.62)	(2.66)	1.09	(8.56)
Difference in tax rates of subsidiary companies	(0.42)	-	-	(0.54)
Other adjustments	(23.69)	(5.51)	20.77	20.58
Adjustments recognised in current year in relation to the current tax of prior years	-	-	-	-
Tax expense as per statement of profit and loss	**87.20**	**93.39**	**72.88**	**36.00**
Effective tax rate	**24.39%**	**27.70%**	**37.37%**	**38.20%**

Reported Disclosure	Revised Disclosure

Schedule 42 on Page 466 states

Note 42 : Leases

Effective April 1, 2019, the group has adopted Ind AS 116, Leases, using modified retrospective approach. On adoption of the new standard IND AS 116 resulted in recognition of 'Right of Use' assets and a lease liability . The cumulative effect of applying the standard was debited to retained earnings. The effect of this adoption is insignificant on the profit before tax, profit for the period and earnings per share. Ind AS 116 will result in an increase in cash inflows from operating activities and an increase in cash outflows from financing activities on account of lease payments.

Following are the changes in the carrying value of right of use assets for the year ended;

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening carrying value of Rights to use Assets	19.85	17.74	20.44	20.49
Addition	-	3.35	-	1.88
Depreciation	(1.09)	(1.24)	(2.70)	(1.93)
Deletion	-	-	-	0
Balance	**18.76**	**19.85**	**17.74**	**20.44**

The following is the break-up of current and non-current lease liabilities as at year ended;

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Current lease liabilities	1.57	1.48	1.43	2.25
Non-Current lease liabilities	19.60	19.80	16.71	17.70
Balance	**21.17**	**21.28**	**18.14**	**19.95**

The following is the movement in lease liabilities during the year ended;

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening balance of lease liabilities	21.28	18.14	19.95	19.04
Addition	-	3.35	-	1.88
Finance cost accrued during the year	1.44	1.72	1.78	1.73
Payment of lease liabilities	(1.55)	(1.93)	(3.59)	(2.70)
Deletion	-	-	-	-
Balance	**21.17**	**21.28**	**18.14**	**19.95**

The table below provides details regarding the contractual maturities of lease liabilities as at March 31, 2025 on an undiscounted basis :

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
- Less than one year	2.21	2.08	1.71	2.84
- Later than one year but not later than five years	8.40	9.45	6.02	6.79
- Later than five years	773.73	774.35	775.83	777.52
TOTAL	**784.33**	**785.88**	**783.56**	**787.15**

One subsidiary (HNIPL) had entered into long term lease agreement for 97 years as per agreement dated 9th April 2014.

Schedule 42 on Page 466 should be read as

Note 42 : Leases

Effective April 1, 2019, the group has adopted Ind AS 116, Leases, using modified retrospective approach. On adoption of the new standard IND AS 116 resulted in recognition of 'Right of Use' assets and a lease liability . The cumulative effect of applying the standard was debited to retained earnings. The effect of this adoption is insignificant on the profit before tax, profit for the period and earnings per share. Ind AS 116 will result in an increase in cash inflows from operating activities and an increase in cash outflows from financing activities on account of lease payments.

Following are the changes in the carrying value of right of use assets for the year ended;

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening carrying value of Rights to use Assets	19.85	17.74	20.44	20.49
Addition	-	3.35	-	1.88
Depreciation	(1.09)	(1.24)	(2.70)	(1.93)
Deletion	-	-	-	0
Balance	**18.76**	**19.85**	**17.74**	**20.44**

The following is the break-up of current and non-current lease liabilities as at year ended;

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Current lease liabilities	1.57	1.48	1.43	2.25
Non-Current lease liabilities	19.60	19.80	16.71	17.70
Balance	**21.17**	**21.28**	**18.14**	**19.95**

The following is the movement in lease liabilities during the year ended;

Particulars	As at December 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening balance of lease liabilities	21.28	18.14	19.95	19.04
Addition	-	3.35	-	1.88
Finance cost accrued during the year	1.44	1.72	1.78	1.73
Payment of lease liabilities	(1.55)	(1.93)	(3.59)	(2.70)
Balance	**21.17**	**21.28**	**18.14**	**19.95**

The table below provides details regarding the contractual maturities of lease liabilities as at March 31, 2025 on an undiscounted basis :

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
- Less than one year	2.21	2.08	1.71	2.84
- Later than one year but not later than five years	8.40	9.45	6.02	6.79
- Later than five years	773.73	774.35	775.83	777.52
TOTAL	**784.33**	**785.88**	**783.56**	**787.15**

The following are the amounts recognised in the Restated consolidated statement of profit and loss

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Amortisation of Right to use of Assets	1.09	1.24	2.70	1.93
Interest on Lease obligation	1.44	1.72	1.78	1.73
Expense relating to short-term leases (included in other expenses)	1.31	0.64	1.98	-
TOTAL	**3.84**	**3.60**	**6.46**	**3.66**

The following are the amounts recognised in the Restated consolidated statement of profit and loss

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Amortisation of Right to use of Assets	1.09	1.24	2.70	1.93
Interest on Lease obligation	1.44	1.72	1.78	1.73
Expense relating to short-term leases (included in other expenses)	1.31	0.64	1.98	-
TOTAL	**3.84**	**3.60**	**6.46**	**3.66**

The following are the amounts recognised in the Restated consolidated cash flow statement

Particulars	Period ended December 31, 2025	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Payment of lease liabilities	1.55	1.93	3.59	2.70
TOTAL	**1.55**	**1.93**	**3.59**	**2.70**

One subsidiary (HNIPL) had entered into long term lease agreement for 97 years as per agreement dated 9th April 2014.

Reported Disclosure	Revised Disclosure

Reported Disclosure

Schedule 43 B) a. on Page 469 states

Exposure to credit risk

The allowance for impairment in respect of trade receivables during the year was (Rs. 0.96 mn) as at 31 December 2025 (Rs. 4.37 mn as at 31 March 2025 (Rs. 1.32 mn) as at 31 March 2024, Rs. 2.15mn as at 31 March 2023);

The movement in the allowance for impairment in respect of trade and other receivables during the year was as follows.

Particulars	Amount in INR MN
As at March 31, 2023	**10.50**
Impairment loss recognised	(1.32)
As at March 31, 2024	**9.18**
Impairment loss recognised	4.37
As at March 31, 2025	**13.55**
Impairment loss recognised	(0.96)
As at December 31, 2025	**12.59**

The Group has no other financial assets that are past due but not impaired.

Schedule 43 B) b. on Page 470 states

b. Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation.

Exposure to liquidity risk

The table below summarises the maturity profile of the Group's financial liabilities at the balance sheet date based on contractual undiscounted repayment obligations.

Particulars	Contractual cash flows			
	One year or less	1 - 5 years	More than 5 years	Total
As at December 31, 2025				
Non - derivative financial liabilities				
Borrowings	334.10	63.80		397.90
Trade payables	425.58			425.58
Other financial liabilities	118.16	25.58		143.74
	877.84	**89.38**	-	**967.22**
As at March 31, 2025				
Non - derivative financial liabilities				
Borrowings	194.96	71.04	-	266.00
Trade payables	188.44	-	-	188.44
Other financial liabilities	98.58	25.78	-	124.36
	481.98	**96.82**	-	**578.80**
As at March 31, 2024				
Non - derivative financial liabilities				
Borrowings	284.37	84.56	-	368.93
Trade payables	196.51	-	-	196.51
Other financial liabilities	79.31	22.44	-	101.75
	560.19	**107.00**	-	**667.19**
As at March 31, 2023				
Non - derivative financial liabilities				
Borrowings	481.47	37.26	-	518.73
Trade payables	452.57	-	-	452.57
Other financial liabilities	75.81	20.71	-	96.52
	1,009.85	**57.97**	-	**1,067.82**

Revised Disclosure

Schedule 43 B) a. on Page 469 should be read as

Exposure to credit risk

The allowance for impairment in respect of trade receivables during the year was (Rs. 0.96 mn) as at 31 December 2025, Rs. 4.37 mn as at 31 March 2025 (Rs. 1.32 mn) as at 31 March 2024, Rs. 2.15 mn as at 31 March 2023);

The movement in the allowance for impairment in respect of trade and other receivables during the year was as follows.

Particulars	Amount in INR MN
As at April 01, 2022	**8.35**
Impairment loss recognised	2.15
As at March 31, 2023	**10.50**
Impairment loss recognised	(1.32)
As at March 31, 2024	**9.18**
Impairment loss recognised	4.37
As at March 31, 2025	**13.55**
Impairment loss recognised	(0.96)
As at December 31, 2025	**12.59**

The Group has no other financial assets that are past due but not impaired.

Schedule 43 B) b. on Page 470 should be read as

b. Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation.

Exposure to liquidity risk

The table below summarises the maturity profile of the Group's financial liabilities at the balance sheet date based on contractual undiscounted repayment obligations.

Particulars	Contractual cash flows			
	One year or less	1 - 5 years	More than 5 years	Total
As at December 31, 2025				
Non - derivative financial liabilities				
Borrowings	334.10	64.13		398.23
Trade payables	425.58			425.58
Other financial liabilities	118.16	25.58		143.74
	877.84	**89.71**	-	**967.55**
As at March 31, 2025				
Non - derivative financial liabilities				
Borrowings	194.96	71.27	-	266.23
Trade payables	188.44	-	-	188.44
Other financial liabilities	98.58	25.78	-	124.36
	481.98	**97.05**	-	**579.03**
As at March 31, 2024				
Non - derivative financial liabilities				
Borrowings	284.37	84.56	-	368.93
Trade payables	196.51	-	-	196.51
Other financial liabilities	79.31	22.44	-	101.75
	560.19	**107.00**	-	**667.19**
As at March 31, 2023				
Non - derivative financial liabilities				
Borrowings	481.47	37.26	-	518.73
Trade payables	452.57	-	-	452.57
Other financial liabilities	75.81	20.71	-	96.52
	1,009.85	**57.97**	-	**1,067.82**

Reported Disclosure	Revised Disclosure

Reported Disclosure

Schedule 43 B) c. on Page 471 states

Exposure to currency risk

The currency profile of financial assets and financial liabilities as at December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 are as t

As at December 31, 2025	**USD**	**Euro**	**RAND/ZAR**
Financial assets			
Advance to Staff	-	-	-
Advance to suppliers	0.14	0.22	-
Trade Receivables	7.35	-	-
Loans Given to subsidiaries	1.93	-	-
Net exposure for assets	**9.42**	**0.22**	**-**
Financial liabilities			
Advance from customers	0.22	-	-
Trade Payables	0.79	-	-
FCNR Loan	-	-	-
Net exposure for liabilities	**1.00**	**-**	**-**
Net exposure (Assets - Liabilities)	**8.41**	**0.22**	**-**

As at March 31, 2025	**USD**	**Euro**	**RAND/ZAR**
Financial assets			
Advance to Staff	0.00	-	-
Advance to suppliers	0.00	0.06	
Trade Receivables	6.27	-	-
Loans Given to subsidiaries	1.97	-	0.44
Net exposure for assets	**8.24**	**0.06**	**0.44**
Financial liabilities			
Advance from customers	0.14	-	-
Trade Payables	0.67	-	-
FCNR Loan	-	-	-
Net exposure for liabilities	**0.81**	**-**	**-**
Net exposure (Assets - Liabilities)	**7.43**	**0.06**	**0.44**

As at March 31, 2024	**USD**	**Euro**	**RAND/ZAR**
Financial assets			
Advance to Staff	0.00	0.00	0.00
Advance to suppliers	0.00	0.00	0.00
Trade Receivables	4.94	0.04	0.00
Loans Given to subsidiaries	1.66	0.00	1.27
Net exposure for assets	**6.61**	**0.04**	**1.27**
Financial liabilities			
Advance from customers	0.18	-	-
Trade Payables	0.16	-	-
FCNR Loan	0.60	-	-
Net exposure for liabilities	**0.94**	**-**	**-**
Net exposure (Assets - Liabilities)	**5.67**	**0.04**	**1.27**

As at March 31, 2023	**USD**	**Euro**	**RAND/ZAR**
Financial assets			
Advance to suppliers	0.06	0.01	-
Trade Receivables	6.03	0.61	-
Loans Given to subsidiaries	1.49	-	1.14
Net exposure for assets	**7.58**	**0.62**	**1.14**
Financial liabilities			
Advance from customers	0.33	0.02	-
Trade Payables	1.33	0.89	-
FCNR Loan	2.73	-	-
Net exposure for liabilities	**4.39**	**0.91**	**-**
Net exposure (Assets - Liabilities)	**3.19**	**(0.29)**	**1.14**

Revised Disclosure

Schedule 43 B) c. on Page 471 should be read as

Exposure to currency risk

The currency profile of financial assets and financial liabilities as at December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 are as below:

As at December 31, 2025	**USD**	**Euro**	**RAND/ZAR**
Financial assets			
Advance to Staff	-	-	-
Advance to suppliers	0.14	0.22	-
Trade Receivables	7.35	-	-
Loans Given to subsidiaries	1.93	-	-
Net exposure for assets	**9.42**	**0.22**	**-**
Financial liabilities			
Advance from customers	0.22	-	-
Trade Payables	0.79	-	-
FCNR Loan	-	-	-
Net exposure for liabilities	**1.00**	**-**	**-**
Net exposure (Assets - Liabilities)	**8.41**	**0.22**	**-**

As at March 31, 2025	**USD**	**Euro**	**RAND/ZAR**
Financial assets			
Advance to Staff	0.00	-	-
Advance to suppliers	0.00	0.06	
Trade Receivables	6.27	-	-
Loans Given to subsidiaries	1.97	-	0.44
Net exposure for assets	**8.24**	**0.06**	**0.44**
Financial liabilities			
Advance from customers	0.14	-	-
Trade Payables	0.67	-	-
FCNR Loan	-	-	-
Net exposure for liabilities	**0.81**	**-**	**-**
Net exposure (Assets - Liabilities)	**7.43**	**0.06**	**0.44**

As at March 31, 2024	**USD**	**Euro**	**RAND/ZAR**
Financial assets			
Advance to Staff	0.00	-	-
Advance to suppliers	0.00	-	-
Trade Receivables	4.94	0.04	-
Less :Trade Receivable hedged	(3.44)	-	-
Loans Given to subsidiaries	1.66	-	1.27
Net exposure for assets	**3.17**	**0.04**	**1.27**
Financial liabilities			
Advance from customers	0.18	-	-
Trade Payables	0.16	-	-
FCNR Loan	0.60	-	-
Net exposure for liabilities	**0.94**	**-**	**-**
Net exposure (Assets - Liabilities)	**2.23**	**0.04**	**1.27**

As at March 31, 2023	**USD**	**Euro**	**RAND/ZAR**
Financial assets			
Advance to suppliers	0.06	0.01	-
Trade Receivables	6.03	0.61	-
Less :Trade Receivable hedged	(2.30)	(0.20)	-
Loans Given to subsidiaries	1.49	-	1.14
Net exposure for assets	**5.28**	**0.42**	**1.14**
Financial liabilities			
Advance from customers	0.33	0.02	-
Trade Payables	1.33	0.89	-
Less : Trade Payables headged	(0.30)	(0.41)	-
FCNR Loan	2.73	-	-
Less : FCNR Loan (hedged)	(0.50)	-	-
Net exposure for liabilities	**3.59**	**0.50**	**-**
Net exposure (Assets - Liabilities)	**1.69**	**(0.08)**	**1.14**

<table>
<tr><th>Reported Disclosure</th><th>Revised Disclosure</th></tr>
<tr><td>Schedule 46 on Page 476 states

46 Operating Segments
A Basis for segmentation
The operations of the Group are limited to one segment viz. Nutraceuticals. The products being sold under this segment are of similar nature and comprises of Premix, and Brand only. The Group has identified their Chief Financial Officer (CFO) as their Chief Operating Decision Maker (CODM). The Company's Chief Operating Decision Maker (CODM) reviews the internal management reports prepared based on aggregation of financial information for all entities in the Group (adjusted for intercompany eliminations, adjustments etc.) on a periodic basis, for the purpose of allocation of resources and evaluation of performance. Accordingly, management has identified Premix and Brand segment as the only operating segment for the Group.</td><td>Schedule 46 on Page 476 should be read as

46 Operating Segments
A Basis for segmentation
The operations of the Group are limited to one segment viz. Nutraceuticals. The products being sold under this segment are of similar nature and comprises of Premix, Brand and ESG only. The Group has identified their Managing Director as their Chief Operating Decision Maker (CODM). The Company's Chief Operating Decision Maker (CODM) reviews the internal management reports prepared based on aggregation of financial information for all entities in the Group (adjusted for intercompany eliminations, adjustments etc.) on a periodic basis, for the purpose of allocation of resources and evaluation of performance. Accordingly, management has identified nutraceuticals as the only operating segment for the Group.</td></tr>
<tr><td>Hexagon Nutrition LLC – Uzbekistan & Hexagon Nutrition PTY – South Africa justification for using Going Concern Basis

Previously not disclosed</td><td>Hexagon Nutrition LLC – Uzbekistan & Hexagon Nutrition PTY – South Africa justification for using Going Concern Basis

Note 45.1 : As of December 31, 2025, the financial statements of the subsidiary entities, Hexagon Nutrition Proprietary Ltd (HNPTY) South Africa and Hexagon Nutrition LLC (HNLLC) Uzbekistan, reflect a net liability position amounting to Rs. (133.15) million due to historical accumulated losses. However, both entities have demonstrated operational recovery and registered net profits amounting to Rs. 20.94 million during the current period. Management has initiated robust strategic interventions aimed at reviving business performance, enhancing revenue streams, and optimizing cost structures across these overseas operations.

While the current period's profitability reflects a positive trend, long-term sustainability remains subject to regional market dynamics, presenting a material uncertainty regarding future cash flows. To mitigate this risk, the Holding Company has committed to provide unconditional financial support, guaranteeing to fund all future liabilities and operational obligations as and when they fall due. Consequently, given this definitive backing and the current operational trajectory, management retains a reasonable expectation of the entities' long-term viability, and these financial statements have been prepared on a Going Concern basis.</td></tr>
</table>