

13.08.2025

The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No C/1, G Block
Bandra-Kurla Complex
Bandra (East)
MUMBAI – 400 051

The Listing Department
BSE Limited
P.J. Tower, Dalal Street
MUMBAI – 400 001

Company Code : KOHINOOR
Scrip Code : 512559

Dear Sirs,

Sub: Outcome of Board Meeting held on 13th August 2025 and Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements, 2015)

This is to inform that the Board of Directors of the Company at its Meeting held today , i.e. on 13th August 2025 which commenced at 03.00 P.M. and concluded at 17:20 P.M. has, *inter-alia*, taken the following decisions :-

1. Approved the Un-audited Standalone and Consolidated Financial Results of the Company for the first quarter ended on 30th June 2025. Copy of the said results along with the Limited Review Report thereon by Statutory Auditors of the Company is submitted herewith in compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The 36th Annual General Meeting of the Company is scheduled to be held on 11:30 A.M. on Tuesday, the 30th September, 2025.
3. Pursuant to Section 91 of the Companies Act, 2013 and as per SEBI (LODR), Regulations, 2015, the Register of Members and Share Transfer Books of the Company will remain closed Wednesday, the 24th September, 2025 to Tuesday, the 30th September, 2025 (both days inclusive) in connection with the 36th Annual General Meeting scheduled to be held on Tuesday, 30th September 2025.
4. Considered and approved increase in Authorised Capital from existing Rs. 75 Crores to Rs. 375 Crores and corresponding amendments to the Clause V of the Memorandum of Association of the Company subject to approval by the members. The details pursuant to Regulation 30 read with Schedule-III of the Listing Regulations and SEBI Circular No.CIR/ CFD/CMD/4/2015 dated 9th September, 2015 is enclosed herewith as "Annexure – A".

Please acknowledge receipt.

Thanking you,

Yours faithfully,
For Kohinoor Foods Limited


(Satnam Arora)
Jt. Managing Director
DIN No: 00010667

Encl.: As above

Kohinoor Foods Limited

Registered/Corporate Office: Pinnacle Business Tower, 10th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana-121001.

Corporate Identity No. L52110HR1989PLC070351, Phone: +91-129-424-2222, Fax: +91-129-424-2233

E-mail: info@kohinoorfoods.in, Website: www.kohinoorfoods.in

SUMMARY OF AMENDMENTS IN THE MOA OF THE COMPANY

THE BOARD OF DIRECTORS OF THE COMPANY APPROVED AN INCREASE IN AUTHORIZED SHARE CAPITAL AND SUBSEQUENTIAL ALTERATION IN CLAUSE V OF MOA OF THE COMPANY VIDE THEIR BOARD MEETING HELD ON AUGUST 13, 2025, SUBJECT TO APPROVAL OF MEMBERS.

ALTERATION OF MEMORANDUM OF ASSOCIATION ("MOA") OF THE COMPANY

Sl. No.	Changes
1.	Clause V – Following shall be substituted in placed of existing Clause V of the Memorandum of Association of the Company “V. The Authorized Capital of the Company is Rs. 375,00,00,000/- (Rupees Three Hundred Seventy-Five Crore only) divided into 37,50,00,000 (Thirty-Seven Crore Fifty Lakh) Equity Shares of Rs. 10/- each (Rupees Ten each).”




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STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025.

(Rs. in Lacs)

Sl. No.	Particulars	QUARTER ENDED			
		30-06-2025 UN-AUDITED	31-03-2025 AUDITED	30-06-2024 UN-AUDITED	31-03-2025 AUDITED
I	Revenue from Operation	1,628	1,966	2,385	8,639
II	Other Income	102	412	14	502
III	Total Income (I+II)	1,730	2,378	2,400	9,141
IV	Expenses				
	Cost of material consumed	570	363	700	2,355
	Purchase of stock-in-trade	128	173	276	830
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	(110)	353	(204)	170
	Employee benefits expense	318	240	189	823
	Finance Costs	127	350	437	1,653
	Depreciation and amortisation expense	142	157	147	606
	Other Expenses	746	876	1,102	4,047
	Total expenses (IV)	1,921	2,511	2,648	10,484
V	Profit/ (Loss) before exceptional items and tax (III-IV)	(191)	(133)	(248)	(1,343)
VI	Add : Exceptional Items-Income	-	38,274	-	38,274
	Prior Period (Expenses)/Income	14	-	2	123
VII	Profit/ (Loss) before tax (V-VI)	(205)	38,141	(250)	37,054
VIII	Tax Expense				
	(1) Current Tax		-	-	
	(2) Income Tax for Prior Years		-	-	
	(3) Deferred tax	-	577	-	577
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(205)	37,564	(250)	36,478
X	Profit/(Loss) from discontinuing operations				
XI	Tax expenses of discontinued operations				
XII	Profit/(Loss) from Discontinuing operations (after tax) (X-XI)				
XIII	Profit/ (Loss) for the period (VII-VIII)	(205)	37,564	(250)	36,478
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	(15)	-	(15)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV	Total Comprehensive Income for the period (IX+X)	(205)	37,549	(250)	36,462
XVI	Earning per Equity share (for continuing operation):				
	(1) Basic	(0.55)	101.29	(0.67)	98.36
	(2) Diluted	(0.55)	101.29	(0.67)	98.36
XVII	Earning per Equity share (for discontinuing operation):				
	(1) Basic				
	(2) Diluted				
XVIII	Earning per Equity share :- (Face Value of Rs. 10 each) (not annualised)				
	(1) Basic	(0.55)	101.29	(0.67)	98.36
	(2) Diluted	(0.55)	101.29	(0.67)	98.36



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NOTES

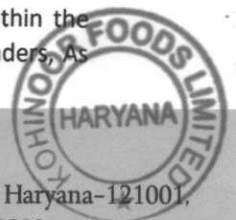
- 1) The Un-Audited Standalone Financial Results have been reviewed by Audit committee and approved by the Board of Directors in their meeting held on 13th Aug 2025.
- 2) The Un-Audited standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, specified in Section 133 of Companies Act, 2013.
- 3) The Company is primarily engaged in the business of manufacturing, trading & marketing of food products which is a single segment, as per Indian Accounting Standard (IND AS) 108.
- 4) The Un-Audited Standalone Financial Results are given as per the requirement of Regulation 33 of the SEBI (LODR), Regulations 2015 and submitted to Stock Exchanges.
- 5) a) The Company has received Ex-parte Interim Order dated 25-06-2020 from DRT Delhi restraining the company from transferring/ alienating or otherwise dealing with, or disposing off or encumbering or creating any third party interest with respect of the hypothecated assets/immovable properties of Company until further order. The Company is contesting the matter and has filed its reply before Hon'ble DRT, Delhi and The Next Date of Hearing is 08.10.2025.
b) The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. The Company is contesting the matter. The next date of hearing is 21.08.2025.
- 6) The Secured Creditors (Banks) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench, which are not yet admitted. The Next Date of Hearing is 27.08.2025. The company has filed a appeal before Hon'ble High Court Punjab & Haryana for stay. The Hon'ble High Court has granted interim stay till the Next Date of Hearing 20.08.2025
- 7) a) The Company Vendor has filed an execution petition before Faridabad District & Session Judge the company is contesting the matter. The next date of hearing is 01.09.2025.
b) The Company filed a petition before the Hon'ble High Court Delhi with regard to contesting of proceeding before District and Session Court, Faridabad. The Next Date of Hearing is 25.08.2025.
c) The Company filed a petition before the Hon'ble High Court Punjab & Haryana with regard to contesting of proceeding before District and Session Court, Faridabad. The next date of hearing is 18.09.2025
- 8) The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of permises Pinnacle Tower, at Surajkund Faridabad. The Builder obtained interim stay on the order of Muncipal Commissioner, Faridabad from Hon'ble High Court Punjab and Haryana and filed Rejoinder filed by the maintenance company against the State's reply. The Company also filed a petition before the civil judge, senior division, Faridabad with regard to stay of proceeding against order of Municipal Corporation, Faridabad. The Hon'ble Faridabad Court has stated that already interim stay have been granted by the Hon'ble High Court, hence no ground to grant relief prayed for is made out at this stage. The next date of hearing is 16.09.2025.
- 9) Joint Director (Investigation) cum Deputy Commissioner State Tax, Bhatinda had served notice for hearing regarding Company appeal under section 62 of the PVAT Act 2005 for the additional demand created under the PIDB Act 2002 for the FY 2009-10, FY 2010-11 & FY 2011-12 amounting to Rs. 4,55,67,487/- The Company has filed appeal in Chandigarh Tribunal and the matter is yet to be listed.
- 10) As per the assessment of the management the recoverable amount of the assets is higher than its carrying value and hence no impairment of assets needs to be recorded in the financial statement.
- 11) The Banks have classified the company's accounts as Non-Performing asset and served recall Notice under section 13(2) & 13(4) of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. The Company has given reply of said notices within the stipulated time. However the Company has enter into One time settlement(OTS) with the lenders, As per the term and condition of the OTS, the company has deposited Rs 200 Crores with Banks.

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- 12) The Banks has classified the company accounts as NPA, hence the company has not provided the interest on Bank Loans to the extent of Rs 3743.96 Lacs for the Quarter and Rs 76971.21 Lacs from the date on which the bank loans Classified as non-performing assets. Further, towards revoked corporate guarantee of the wholly owned subsidiary in USA, the company has not provided interest to the extent of Rs 74.34 lacs for the quarter and Rs. 1284.18 lacs up to 30.06.2025 from the date of revocation of corporate guarantee in the books of account
- 12-A) The company has enter into OTS with the Lenders, the company has provided the interest on OTS to the extent of Rs 124.49 Lacs for the Quarter and Rs 516.48 Lacs from the date on which OTS was sanctioned by the Lenders .
- 13) The company has enter into OTS with the Lead Banks/Lenders vide dated 22-07-2021 and 21-12-2024 for revised amount of Rs. 227.45 Crores. Rs. 27.45 Crores is to be paid by 27-09-2025 along with interest. As per the terms and condition of the revised OTS, the company has paid Rs. 200 Crores. (Rs. 78.5 Crores till 31-03-2025 and Rs. 121.5 Crores dated 15-04-2025). Rs. 40.11 Crores of PNB-Dubai and Rs. 13.21 Crores of PNB is outstanding which is under consideration for OTS.
- 14) The Balances of some Debtors and creditors are subject to confirmation.
- 15) As per the assessment of Management the company continues to be going concern. This assessment is based on the sanction of revised / revival of One Time Settlement by lead Bank and the interest shown by imminent buyer of assets in the company, subject to approval of competent authority of all consortium banks. The company has made provision of interest on OTS amount for the quarter ended 30th Jun 2025 for Rs.124.49 lacs on OTS amount, which makes a total of Rs. 516.48 Lacs up to period ended Jun 2025 .
- 16) As per the term of OTS , the company proposed to demonetised its Rice manufacturing Unit, the buyer of the Rice manufacturing Unit has deposited Full consideration Amount of Rs 190.00 Crores to the lenders, the lenders have issued NOC against rice MANUFACTURING UNIT, the company has accorded Approval from lender/Shareholders in this regards. However, the Company is operating Rice manufacturing unit (on lease basis) at Kandla, Gujrat to sustain its Business.
- 16-A) The company has demonetised its rice manufacturing unit. The buyer has deposited the full consideration amount of ₹190.00 crores with the lenders. The company has handed over possession to the buyer; however, Sale Deed of the plant is still pending at the buyer's end.
- 17) The outbreak of Covid 19 has severally impacted business globally including India. The company had some short term impact on operation and recoverability of amount due from Debtors due to Covid 19 and the lockdown imposed by the government.
- 18) The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31st Mar 2025 and the published figures for the quarter ended 30th June 2025 of the current financial year.
- 19) The figures of previous year have been regrouped / rearranged wherever considered necessary.
- 20) The Secured Creditors (IDBI Bank) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench, which is yet to be admitted. The Next Date of Hearing is 17.09.2025.
- 21) A Show Cause Notice under rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 has been issued in the name of Directors and Company. The Director / representative of the company is in process submit replies in due course.

A summon issued u/s 37(1) and (3) of FEMA, is issued from Directorate of Enforcement, Ministry of Finance, Government of India, Gurgaon Zonal Office, Gurugram, in the name of Director, Kohinoor Foods Limited. The Director / representative of the company is in process submit replies in due course.

Place : Faridabad
Date : 13th Aug. 2025

Satnam Arora

Jt. Managing Director
DIN No. 00010667

Kohinoor Foods Limited



N C RAJ & ASSOCIATES

Chartered Accountants
10, Community Centre No.2,
Ashok Vihar Phase-II,
Delhi – 110 052
Phone: +911149057181
Website: www.ncraj.com
Email: info@ncraj.com
Peer Review No.: 014034

Independent Auditor's Review Report on quarterly Standalone Unaudited Financial Results of Kohinoor Foods Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Director of
Kohinoor Foods Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results ('the Statement') of Kohinoor Foods Limited ('the Company') for the quarter ended 30th June, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to enquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. **Basis of Qualified Conclusion**
 - (i) As stated in **Note No.12** of Standalone unaudited Financial Results, the company has not provided interest on bank loans to the extent of Rs.3743.96 lacs for the Quarter and Rs. 76971.21 lacs from the date on which the bank loans were classified as non-performing assets. Further, towards revoked corporate guarantee of the wholly owned subsidiary in USA, the company has not provided interest to the extent of Rs 74.34 lacs for the quarter and Rs. 1284.18 lacs up to 30.06.2025 from the date of revocation of corporate guarantee in the books of account. Further no provision has been made towards penal interest, penalties, any other Debit or Credit etc. as may be done by lenders. In the absence of reconciliation and complete statement of account from the banks, the above amount has been arrived as per calculation made by the company. With the limited information the aggregate amount not provided in books of account of the company is not ascertainable with accuracy. However, the company has entered into revised OTS with Consortium of Banks and has paid substantial amount.



(Forming part of Standalone Unaudited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 30-06-2025)

- (ii) In reference to **Note No. 15** As per the assessment of Management the company continues to be going concern. This assessment is based on the sanction of revised / revival of One Time Settlement by lead Bank and the interest shown by imminent buyer of assets in the company, subject to approval of competent authority of all consortium banks. The company has made provision of interest on OTS amount for the quarter ended 30th Jun 2025 for Rs.124.49 lacs on OTS amount, which makes a total of Rs. 516.48 Lacs up to period ended Jun 2025.

4. Qualified Conclusion

Based on our review conducted as above, except in "Basis of Qualified Conclusion" paragraph mentioned in Para 3, nothing has come to our attention that causes us to believe that the accompanying statement unaudited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of regulation 33 of the SEBI (Listing obligation and disclosure requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

5. EMPHASIS OF MATTER

- i. The company has not made Provision for the demand raised by various authorities (Such as Income Tax, GST etc.) as the matters are pending before various appellate forums. The company has also not made provision of interest on late payments to creditors covered under the MSMED Act. We are unable to comment upon possible impact of non-provision in the standalone financial statement for the period ended 30th June 2025.
- ii. **Note no. 5(a)** The Company has received Ex-parte Interim Order dated 25-06-2020 from DRT Delhi restraining the company from transferring/ alienating or otherwise dealing with, or disposing off or encumbering or creating any third party interest with respect of the hypothecated assets/immovable properties of Company until further order. The Company is contesting the matter and has filed its reply before Hon'ble DRT, Delhi and The Next Date of Hearing is 08th October,2025.
- iii. **Note no. 5(b)** of the financial result stating that the Lead Bank has filed petition before DRT-III, New Delhi under section 19(4) of the Act. The Company is contesting the matter. The next date of hearing is 21th August, 2025.
- iv. We draw attention to **Note No. 6** of the statement of the company, The Secured Creditors of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench, which are not yet admitted. The Next Date of Hearing is 27th August, 2025. The company has filed an appeal before Hon'ble High Court Punjab & Haryana for stay. The Hon'ble High Court has granted interim stay till the Next Date of Hearing 20th August, 2025.



(Forming part of Standalone Unaudited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 30-06-2025)

- v. In reference to **Note no. 7**, The company's vendor has filed an execution petition before Faridabad District & Session Judge. The company is contesting the matter. The next date of hearing is 1st September 2025. The Company filed a petition before the Hon'ble High Court Delhi with regard to contesting of proceeding before District and Session Court, Faridabad. The Next Date of Hearing is 25th August, 2025. The Company also filed a petition before the Hon'ble High Court Punjab & Haryana with regard to contesting of proceeding before District and Session Court, Faridabad. The next date of hearing is 18th September, 2025.
- vi. In reference to **Note no. 8**, The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of Pinnacle Tower, at Surajkund Faridabad. The Builder obtained interim stay on the order of Municipal Commissioner, Faridabad from Hon'ble High Court Punjab and Haryana and filed Rejoinder filed by the maintenance company against the State's reply. The Company also filed a petition before the civil judge, senior division, Faridabad with regard to stay of proceeding against order of Municipal Corporation, Faridabad. The Hon'ble Faridabad Court has stated that already interim stay has been granted by the Hon'ble High Court, hence no ground to grant relief prayed for is made out at this stage. The next date of hearing is 16th September, 2025.
- vii. In reference to **Note no. 9**, Joint Director (Investigation) cum Deputy Commissioner State Tax, Bhatinda had served notice for hearing regarding Company appeal under section 62 of the PVAT Act 2005 for the additional demand created under the PIDB Act 2002 for the FY 2009-10, FY 2010-11 & FY 2011-12 amounting to Rs. 455.67 lacs. The Company has filed appeal in Chandigarh Tribunal and the matter is yet to be listed.
- viii. In reference to **Note no. 10** read with **Note no. 17** of the statement which explains the management's assessment of impairment of assets due to COVID 19 pandemic situations. As per the assessment of the management, the recoverable amount of assets is higher than its carrying value and hence no impairment of assets needs to be recorded in the financial statements.
- ix. In reference to **Note no. 11** to the standalone financial statement the Banks have classified the company's accounts as Non-Performing asset and served recall Notice under section 13(2) & 13(4) of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. The Company has given reply of said notices within the stipulated time. However, the Company has entered into One time settlement (OTS) with the lenders, as per the term and condition of the OTS, the company has deposited Rs 200 Crores with Banks. (Rs. 78.5 Crores till 31-03-2025 and Rs. 121.5 Crores on 15-04-2025)
- x. In reference to **Note no. 12A** The company has entered into OTS with the Lenders, the company has provided the interest on OTS to the extent of Rs 124.49 Lacs for the Quarter and Rs 516.48 Lacs from the date on which OTS was sanctioned by the Lenders.



(Forming part of Standalone Unaudited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 30-06-2025)

- x. In reference to **Note no. 13** The company has enter into OTS with the Lead Banks/Lenders vide dated 22-07-2021 and 21-12-2024 for revised amount of Rs. 227.45 Crores. As per the terms and condition of the revised OTS, the company has paid Rs. 200 Crores. (Rs. 78.5 Crores till 31-03-2025 and Rs. 121.5 Crores on 15-04-2025) .The Company has to pay balance amount of OTS of Rs.27.45 crores along with interest on or before 27-09-2025. Further, Rs. 40.11 Crores of PNB-Dubai and Rs. 13.21 Crores of PNB is outstanding which is under consideration for OTS.
- xii. In reference to **Note No.14**, Balances of some debtors and creditors are subject to their confirmations.
- xiii. In reference to **Note no. 16**, As per the term of OTS, the company proposed to demonetized its Rice manufacturing Unit. The buyer of the Rice manufacturing Unit has deposited Full consideration Amount of Rs 190.00 Crores to the lenders (Rs. 78.5 Crores till 31-03-2025 and Rs. 111.5 Crores on 15-04-2025). The lenders have issued NOC against rice Manufacturing Unit. The company has accorded Approval from lender/Shareholders in this regard. However, the Company is planning to operate Rice manufacturing unit (on lease basis) at Kandla, Gujrat to sustain its Business.
- xiv. In reference to **Note no. 16A**, The company has demonetized its rice manufacturing unit. The buyer has deposited the full consideration amount of ₹190.00 crores with the lenders. The company has handed over possession to the buyer; however, Sale Deed of the plant is still pending at the buyer's end.
- xv. In reference to **Note no. 18**, The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31st March, 2025 and the unaudited figures for the quarter ended 30th June, 2025 of the current financial year.
- xvi. In reference to **Note no. 19**, The figures of previous year have been regrouped / rearranged wherever considered necessary.
- xvii. In reference to **Note no.20**, The Secured Creditors (IDBI Bank) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench, which is yet to be admitted. The Next Date of Hearing is 17th September, 2025.
- xviii. In reference to **Note no.21**, A Show Cause Notice under rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 has been issued in the name of Directors and Company. The Director / representative of the company is in process submit replies in due course.



(Forming part of Standalone Unaudited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 30-06-2025)

A summon issued u/s 37(1) and (3) of FEMA, is issued from Directorate of Enforcement, Ministry of Finance, Government of India, Gurgaon Zonal Office, Gurugram, in the name of Director, Kohinoor Foods Limited. The Director / representative of the company is in process submit replies in due course.

Our conclusion is not modified in respect of this matter.

Place: Delhi
Date: 13-08-2025

For N C Raj & Associates
Chartered Accountants
Firm Reg. No. 002249N



(CA Sanjay Garg)
Partner
Membership No. 088636
UDIN: 25088636BMMJDQ9585

CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025.

(Rs. in Lacs)

Sl. No.	Particulars	QUARTER ENDED			
		30-06-2025 UN-AUDITED	31-03-2025 AUDITED	30-06-2024 UN-AUDITED	31-03-2025 AUDITED
I	Revenue from Operation	1,628	1,966	2,385	8,639
II	Other Income	102	412	14	502
III	Total Income (I+II)	1,730	2,378	2,400	9,141
IV	Expenses				
	Cost of material consumed	570	363	700	2,355
	Purchase of stock-in-trade	128	173	276	830
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	(110)	353	(204)	170
	Employee benefits expense	318	240	189	823
	Finance Costs	127	350	437	1,653
	Depreciation and amortisation expense	142	157	147	606
	Other Expenses	746	877	1,102	4,049
	Total expenses (IV)	1,921	2,513	2,648	10,486
V	Profit/ (Loss) before exceptional items and tax (III-IV)	(191)	(135)	(248)	(1,345)
VI	Add : Exceptional Items-Income	-	38,274	-	38,274
	Prior Period (Expenses)/Income	14	-	2	123
VII	Profit/ (Loss) before tax (V-VI)	(205)	38,140	(250)	37,052
VIII	Tax Expense				
	(1) Current Tax		-	-	
	(2) Income Tax for Prior Years		-	-	
	(3) Deferred tax		577	-	577
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(205)	37,563	(250)	36,475
X	Profit/(Loss) from discontinuing operations				
XI	Tax expenses of discontinued operations				
XII	Profit/(Loss) from Discontinuing operations (after tax) (X-XI)				
XIII	Profit/ (Loss) for the period (VII-VIII)	(205)	37,563	(250)	36,475
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	(15)	-	(15)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV	Total Comprehensive Income for the period (IX+X)	(205)	37,548	(250)	36,460
XVI	Earning per Equity share (for continuing operation):				
	(1) Basic	(0.55)	101.28	(0.67)	98.35
	(2) Diluted	(0.55)	101.28	(0.67)	98.35
XVII	Earning per Equity share (for discontinuing operation):				
	(1) Basic				
	(2) Diluted				
XVIII	Earning per Equity share :- (Face Value of Rs. 10 each) (not annualised)				
	(1) Basic	(0.55)	101.28	(0.67)	98.35
	(2) Diluted	(0.55)	101.28	(0.67)	98.35

Kohinoor Foods Limited

Registered/Corporate Office: Pinnacle Business Tower, 10th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana-121001.

Corporate Identity No. LS2110HR1989PLC070351, Phone: +91-129-424-2222, Fax: +91-129-424-2233

E-mail: info@kohinoorfoods.in, Website: www.kohinoorfoods.in



NOTES

- 1) The Un-Audited Consolidated Financial Results have been reviewed by Audit committee and approved by the Board of Directors in their meeting held on 13th Aug 2025.
- 2) The Un-Audited Consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, specified in Section 133 of Companies Act, 2013.
- 3) The Company is primarily engaged in the business of manufacturing, trading & marketing of food products which is a single segment, as per Indian Accounting Standard (IND AS) 108.
- 4) The Un-Audited Consolidated Financial Results are given as per the requirement of Regulation 33 of the SEBI (LODR), Regulations 2015 and submitted to Stock Exchanges.
- 5) a) The Company has received Ex-parte Interim Order dated 25-06-2020 from DRT Delhi restraining the company from transferring/ alienating or otherwise dealing with, or disposing off or encumbering or creating any third party interest with respect of the hypothecated assets/immovable properties of Company until further order. The Company is contesting the matter and has filed its reply before Hon'ble DRT, Delhi and The Next Date of Hearing is 08.10.2025.
b) The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. The Company is contesting the matter. The next date of hearing is 21.08.2025.
- 6) The Secured Creditors (Banks) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench, which are not yet admitted. The Next Date of Hearing is 27.08.2025. The company has filed a appeal before Hon'ble High Court Punjab & Haryana for stay. The Hon'ble High Court has granted interim stay till the Next Date of Hearing 20.08.2025
- 7) a) The Company Vendor has filed an execution petition before Faridabad District & Session Judge the company is contesting the matter. The next date of hearing is 01.09.2025.
b) The Company filed a petition before the Hon'ble High Court Delhi with regard to contesting of proceeding before District and Session Court, Faridabad. The Next Date of Hearing is 25.08.2025.
c) The Company filed a petition before the Hon'ble High Court Punjab & Haryana with regard to contesting of proceeding before District and Session Court, Faridabad. The next date of hearing is 18.09.2025.
- 8) The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of permises Pinnacle Tower, at Surajkund Faridabad. The Builder obtained interim stay on the order of Muncipal Commissioner, Faridabad from Hon'ble High Court Punjab and Haryana and filed Rejoinder filed by the maintenance company against the State's reply. The Company also filed a petition before the civil judge, senior division, Faridabad with regard to stay of proceeding against order of Municipal Corporation, Faridabad. The Hon'ble Faridabad Court has stated that already interim stay have been granted by the Hon'ble High Court, hence no ground to grant relief prayed for is made out at this stage. The next date of hearing is 16.09.2025.
- 9) Joint Director (Investigation) cum Deputy Commissioner State Tax, Bhatinda had served notice for hearing regarding Company appeal under section 62 of the PVAT Act 2005 for the additional demand created under the PIDB Act 2002 for the FY 2009-10, FY 2010-11 & FY 2011-12 amounting to Rs. 4,55,67,487/- The Company has filed appeal in Chandigarh Tribunal and the matter is yet to be listed.
- 10) As per the assessment of the management the recoverable amount of the assets is higher than its carrying value and hence no impairment of assets needs to be recorded in the financial statement.
- 11) The Banks have classified the company's accounts as Non-Performing asset and served recall Notice under section 13(2) & 13(4) of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. The Company has given reply of said notices within the stipulated time. However the Company has enter into One time settlement(OTS) with the lenders, As per the term and condition of the OTS, the company has deposited Rs 200 Crores with Banks.

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- 12 The Banks has classified the company accounts as NPA, hence the company has not provided the interest on Bank Loans to the extent of Rs 3743.96 Lacs for the Quarter and Rs 76971.21 Lacs from the date on which the bank loans Classified as non-performing assets. Further, towards revoked corporate guarantee of the wholly owned subsidiary in USA, the company has not provided interest to the extent of Rs 74.34 lacs for the quarter and Rs. 1284.18 lacs up to 30.06.2025 from the date of revocation of corporate guarantee in the books of account
- 12-A The company has enter into OTS with the Lenders, the company has provided the interest on OTS to the extent of Rs 124.49 Lacs for the Quarter and Rs 516.48 Lacs from the date on which OTS was sanctioned by the Lenders .
- 13) The company has enter into OTS with the Lead Banks/Lenders vide dated 22-07-2021 and 21-12-2024 for revised amount of Rs. 227.45 Crores. Rs. 27.45 Crores is to be paid by 27-09-2025 along with interest. As per the terms and condition of the revised OTS, the company has paid Rs. 200 Crores. (Rs. 78.5 Crores till 31-03-2025 and Rs. 121.5 Crores dated 15-04-2025). Rs. 40.11 Crores of PNB-Dubai and Rs. 13.21 Crores of PNB is outstanding which is under consideration for OTS.
- 14) The Balances of some Debtors and creditors are subject to confirmation.
- 15) As per the assessment of Management the company continues to be going concern. This assessment is based on the sanction of revised / revival of One Time Settlement by lead Bank and the interest shown by imminent buyer of assets in the company, subject to approval of competent authority of all consortium banks. The company has made provision of interest on OTS amount for the quarter ended 30th Jun 2025 for Rs.124.49 lacs on OTS amount, which makes a total of Rs. 516.48 Lacs up to period ended Jun 2025 .
- 16) As per the term of OTS , the company proposed to demonetised its Rice manufacturing Unit, the buyer of the Rice manufacturing Unit has deposited Full consideration Amount of Rs 190.00 Crores to the lenders, the lenders have issued NOC against rice MANUFACTURING UNIT, the company has accorded Approval from lender/Shareholders in this regards. However, the Company is operating Rice manufacturing unit (on lease basis) at Kandla, Gujrat to sustain its Business.
- 16-A The company has demonetised its rice manufacturing unit. The buyer has deposited the full consideration amount of ₹190.00 crores with the lenders. The company has handed over possession to the buyer; however, Sale Deed of the plant is still pending at the buyer's end.
- 17) The outbreak of Covid 19 has severally impacted business globally including India. The company had some short term impact on operation and recoverability of amount due from Debtors due to Covid 19 and the lockdown imposed by the government.
- 18) The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31st Mar 2025 and the published figures for the quarter ended 30th June 2025 of the current financial year.
- 19) The figures of previous year have been regrouped / rearranged wherever considered necessary.
- 20) The Secured Creditors (IDBI Bank) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench, which is yet to be admitted. The Next Date of Hearing is 17.09.2025.
- 21) A Show Cause Notice under rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 has been issued in the name of Directors and Company. The Director / representative of the company is in process submit replies in due course.

A summon issued u/s 37(1) and (3) of FEMA, is issued from Directorate of Enforcement, Ministry of Finance, Government of India, Gurgaon Zonal Office, Gurugram, in the name of Director, Kohinoor Foods Limited. The Director / representative of the company is in process submit replies in due course.

Place : Faridabad
Date : 13th Aug, 2025

Satnam Arora

Jt. Managing Director
DIN No. 00010667



Kohinoor Foods Limited



N C RAJ & ASSOCIATES

Chartered Accountants
10, Community Centre No.2,
Ashok Vihar Phase-II,
Delhi – 110 052
Phone: +911149057181
Website: www.ncraj.com
Email: info@ncraj.com
Peer Review No.: 014034

Independent Auditor's Report for Annual Consolidated Audited Financial Results of Kohinoor Foods Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Director of
Kohinoor Foods Limited

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results ("the statement") of Kohinoor Foods Limited ("The Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the group"), for the quarter ended quarter ended 30th June, 2025 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of subsidiaries	Country
(i) Kohinoor Food USA Inc.	(USA)
(ii) Sachdeva Brothers Private Limited	(India)



5. Basis of Qualified Conclusion

- (i) As stated in **Note No.12** of Financial Results, The Banks has classified the company accounts as NPA, hence the company has not provided the interest on Bank Loans to the extent of Rs 3743.96 Lacs for the Quarter and Rs 76971.21 Lacs from the date on which the bank loans Classified as non-performing assets. Further, towards revoked corporate guarantee of the wholly owned subsidiary in USA, the company has not provided interest to the extent of Rs 74.34 lacs for the quarter and Rs. 1284.18 lacs up to 30.06.2025 from the date of revocation of corporate guarantee in the books of account. Further no provision has been made towards penal interest, penalties, any other Debit or Credit etc. as may be done by lenders. In the absence of reconciliation and complete statement of account from the banks, the above amount has been arrived as per calculation made by the company. With the limited information the aggregate amount not provided in books of account of the company is not ascertainable with accuracy. However, the company has entered into revised OTS with Consortium of Banks and has paid substantial amount.
- (ii) In reference to **Note No. 15**, As per the assessment of Management the company continues to be going concern. This assessment is based on the sanction of revised / revival of One Time Settlement by lead Bank and the interest shown by imminent buyer of assets in the company, subject to approval of competent authority of all consortium banks. The company has made provision of interest on OTS amount for the quarter ended 30th June,2025 for Rs.124.49 lacs on OTS amount, which makes a total of Rs. 516.48 Lacs up to period ended June 2025.

6. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 5 above except in "**Basis of Qualified conclusion**", nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. EMPHASIS OF MATTER

- i. The holding company has not made Provision for the demand raised by various authorities (Such as Income Tax, GST etc.) as the matters are pending before various appellate forums. The company has also not made provision of interest on late payments to creditors covered under the MSMED Act. We are unable to comment upon possible impact of non-provision in the standalone financial statement for the period ended 30th June,2025.

(Forming part of Consolidated Unaudited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 30-06-2025)

- ii. **Note no. 5(a)** of the financial result stating that the company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi restraining the company from transferring/ alienating or otherwise dealing with, or disposing off or encumbering or creating any third-party interest with respect of the hypothecated assets/immovable properties of Company until further orders. The company is contesting the matter and has filed its reply before DRT-I, Delhi. The next date of hearing is 08th October,2025.
- iii. **Note no. 5(b)** of the financial result stating that the Lead Bank has filed petition before DRT-III, New Delhi under section 19(4) of the Act. The Company is contesting the matter. The next date of hearing is 21st August,2025.
- iv. We draw attention to **Note No. 6** of the statement of the company, The Secured Creditors of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench, which are not yet admitted. The Next Date of Hearing is 27th August,2025. The company has filed an appeal before Hon'ble High Court Punjab & Haryana for stay. The Hon'ble High Court has granted interim stay till the Next Date of Hearing 20th August,2025.
- v. In reference to **Note no. 7**, The company's vendor has filed an execution petition before Faridabad District & Session Judge. The company is contesting the matter. The next date of hearing is 01st September,2025. The Company filed a petition before the Hon'ble High Court Delhi with regard to contesting of proceeding before District and Session Court, Faridabad. The Next Date of Hearing is 25th August,2025. The Company also filed a petition before the Hon'ble High Court Punjab & Haryana with regard to contesting of proceeding before District and Session Court, Faridabad. The next date of hearing is 18th September, 2025.
- vi. In reference to **Note no. 8**, The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of Pinnacle Tower, at Surajkund Faridabad. The Builder obtained interim stay on the order of Municipal Commissioner, Faridabad from Hon'ble High Court Punjab and Haryana and filed Rejoinder filed by the maintenance company against the State's reply. The Company also filed a petition before the civil judge, senior division, Faridabad with regard to stay of proceeding against order of Municipal Corporation, Faridabad. The Hon'ble Faridabad Court has stated that already interim stay has been granted by the Hon'ble High Court, hence no ground to grant relief prayed for is made out at this stage. The next date of hearing is 16th September, 2025.
- vii. In reference to **Note no. 9**, Joint Director (Investigation) cum Deputy Commissioner State Tax, Bhatinda had served notice for hearing regarding Company appeal under section 62 of the PVAT Act 2005 for the additional demand created under the PIDB Act 2002 for the FY 2009-10, FY 2010-11 & FY 2011-12 amounting to Rs. 4,55,67,487/- The Company has filed appeal in Chandigarh Tribunal and the matter is yet to be listed.



N C RAJ & ASSOCIATES

Chartered Accountants
Peer Review No.: 014034

(Forming part of Consolidated Unaudited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 30-06-2025)

- viii. In reference to **Note no. 10** read with **Note no. 17** of the statement which explains the management's assessment of impairment of assets due to COVID 19 pandemic situations. As per the assessment of the management, the recoverable amount of assets is higher than its carrying value and hence no impairment of assets needs to be recorded in the financial statements.
- ix. In reference to **Note no. 11** to the consolidated financial statement the Banks have classified the company's accounts as Non-Performing asset and served recall Notice under section 13(2) & 13(4) of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. The Company has given reply of said notices within the stipulated time. However, the Company has entered into One time settlement (OTS) with the lenders, as per the term and condition of the OTS, the company has deposited Rs 200 Crores with Banks. (Rs. 78.5 Crores till 31-03-2025 and Rs. 121.5 Crores on 15-04-2025)
- x. In reference to **Note no. 12-A**, The company has entered into OTS with the Lenders, the company has provided the interest on OTS to the extent of Rs 124.49 Lacs for the Quarter and Rs 516.48 Lacs from the date on which OTS was sanctioned by the Lenders.
- xi. With reference to **Note no. 13**, The company has entered into OTS with the Lead Banks/Lenders vide dated 22-07-2021 and 21-12-2024 for revised amount of Rs. 227.45 Crores. As per the terms and condition of the revised OTS, the company has paid Rs. 200 Crores. (Rs. 78.5 Crores till 31-03-2025 and Rs. 121.5 Crores on 15-04-2025). The company has to pay balance amount of OTS of Rs.27.45 crores along with interest on or before 27-09-2025. Further, Rs. 40.11 Crores of PNB-Dubai and Rs. 13.21 Crores of PNB is outstanding which is under consideration for OTS.
- xii. In reference to **Note No.14**, balances of some debtors and creditors are subject to their confirmations.
- xiii. In reference to **Note no. 16**, As per the term of OTS, the company proposed to demonetize its Rice manufacturing Unit, The buyer of the Rice manufacturing Unit has deposited Full consideration Amount of Rs 190.00 Crores to the lenders (Rs. 78.5 Crores till 31-03-2025 and Rs. 111.5 Crores on 15-04-2025), The lenders have issued NOC against rice Manufacturing Unit, The company has accorded Approval from lender/Shareholders in this regard. However, the Company is planning to operate Rice manufacturing unit (on lease basis) at Kandla, Gujrat to sustain its Business.
- xiv. In reference to **Note no. 16-A**, The company has demonetized its rice manufacturing unit. The buyer has deposited the full consideration amount of ₹190.00 crores with the lenders. The company has handed over possession to the buyer; however, Sale Deed of the plant is still pending at the buyer's end.



N C RAJ & ASSOCIATES

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(Forming part of Consolidated Unaudited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 30-06-2025)

- xv. In reference to **Note no. 18** The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31st March,2025 and the published figures for the quarter ended 30th June,2025 of the current financial year.
- xvi. In reference to **Note no. 19** The figures of previous year have been regrouped / rearranged wherever considered necessary.
- xvii. In reference to **Note no.20** The Secured Creditors (IDBI Bank) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench, which is yet to be admitted. The Next Date of Hearing is 17th September,2025.
- xviii. In reference to **Note no.21**, A Show Cause Notice under rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 has been issued in the name of Directors and Company. The Director / representative of the company is in process submit replies in due course.
A summon issued u/s 37(1) and (3) of FEMA, is issued from Directorate of Enforcement, Ministry of Finance, Government of India, Gurgaon Zonal Office, Gurugram, in the name of Director, Kohinoor Foods Limited. The Director / representative of the company is in process submit replies in due course.

Our conclusion is not modified in respect of this matter.

Place: Delhi
Date: 13-08-2025

For N C Raj & Associates
Chartered Accountants
Firm Reg. No. 002249N



(CA Sanjay Garg)
Partner
Membership No. 088636
UDIN: 25088636BMMJDR7038