

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: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Outcome of Board Meeting

Pursuant to regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 (SEBI Listing Regulations), this is to inform that the Board of Directors of the Company at its scheduled Meeting held today, i.e. on 13th February 2026, which commenced at 03:00 P.M. and concluded at 05:10 P.M. has, *inter-alia*, taken the following decision:

1. The Board approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine month period ended on 31st December, 2025. Copy of the said results along with Limited Review Report thereon by the Statutory Auditors of the Company is submitted herewith in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Annexure-A
2. Took Note of the Resignation of Mr. Pradeep Goswami as CFO, of the Company w.e.f. November 17, 2025.
3. Approved appointment of Mr. Prabhat Kumar, Chartered Accountant, as CFO, of the Company, w.e.f. November 18, 2025. The detailed disclosure as required under Regulation 30 of SEBI (LODR) Regulations, 2015 is attached hereto as Annexure - B.

Please acknowledge receipt.

Thanking you,

Yours faithfully,

For Kohinoor Foods Limited

Gurnam Arora HARYANA
 Jt. Managing Director
 DIN: 00010731

Encl.: As above

Kohinoor Foods Limited

Registered/Corporate Office: Pinnacle Business Tower, 10th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana-121009
 Corporate Identity No. L52110HR1989PLC070351, Phone: +91-129-424-2222, Fax: +91-129-424-2233
 E-mail: info@kohinoorfoods.in, Website: www.kohinoorfoods.in

Required disclosures/details in respect of Change pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015:

Appointment of Mr. Prabhat Kumar (PAN: ABQPK1487L) as the Chief Financial Officer and Key Managerial Personnel of the Company with effect from November 18, 2025.

SN	Particulars	Information of Such Events
1	Reason for change viz. appointment, <u>resignation</u> , <u>removal</u> , <u>death</u> or <u>otherwise</u> .	Appointment of Mr. Prabhat Kumar (PAN: ABQPK1487L) as CFO, of the Company
2	Date of Appointment	November 18 2025
3	Brief profile (in case of appointment)	<p>Qualified CAIIB with MA English and Bachelor of Law.</p> <p>Having Total Experience of more than 5 Decades, in Banking, Accounts, Finance, Lecturer, Faculty, Training, Behavioural Science</p> <p>Worked with Esteemed organization like:- SBI, SBP, SBBJ, National Bank of Tanzania, D.E.I deemed University, Kohinoor Foods Limited, Biodeal Pharmaceuticals Ltd. at Senior / Management Level.</p>
4	Disclosure of Relationships between directors	N.A

You are requested to please take the above information on record as per requirement of Regulation 30 of SEBI (LODR) Regulations, 2015.



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STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED DECEMBER 31, 2025.

(Rs. in Lacs)

Sl.	Particulars	STANDALONE					
		QUARTER ENDED		NINE MONTHS ENDED		YEAR ENDED	
No.	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025	
	UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	AUDITED
I	Revenue from Operation	5,529	4,829	1,949	11,985	6,673	8,639
II	Other Income	766	245	61	1,113	89	502
III	Total Income (I+II)	6,295	5,074	2,010	13,098	6,763	9,141
IV	Expenses						
	Cost of material consumed	4,552	3,456	678	8,578	1,992	2,355
	Purchase of stock-in-trade	172	264	145	564	658	830
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	(36)	107	(58)	(39)	(183)	170
	Employee benefits expense	305	308	257	931	582	823
	Finance Costs	918	79	490	1,124	1,303	1,653
	Depreciation and amortisation expense	145	145	152	431	450	606
	Other Expenses	663	783	1,174	2,192	3,171	4,047
	Total expenses (IV)	6,718	5,141	2,838	13,780	7,972	10,484
V	Profit/ (Loss) before exceptional items and tax (III-IV)	(423)	(68)	(829)	(682)	(1,210)	(1,343)
VI	Add : Exceptional Items-Income	-	-	-	-	-	38,274
	Prior Period (Expenses)/Income	-	(1)	-	(15)	123	123
VII	Profit/ (Loss) before tax (V-VI)	(423)	(68)	(829)	(696)	(1,087)	37,054
VIII	Tax Expense	-	-	-	-	-	
	(1) Current Tax	-	-	-	-	-	
	(2) Income Tax for Prior Years	-	-	-	-	-	
	(3) Deferred tax	-	0	-	-	-	577
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(423)	(68)	(829)	(696)	(1,087)	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)	(423)	(68)	(829)	(696)	(1,087)	36,478
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(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)	(423)	(68)	(829)	(696)	(1,087)	36,462
XVI	Earning per Equity share (for continuing operation):						
	(1) Basic	(1.14)	(0.18)	(2.24)	(1.88)	(2.93)	98.36
	(2) Diluted	(1.14)	(0.18)	(2.24)	(1.88)	(2.93)	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	(1.14)	(0.18)	(2.24)	(1.88)	(2.93)	98.36
	(2) Diluted	(1.14)	(0.18)	(2.24)	(1.88)	(2.93)	98.36

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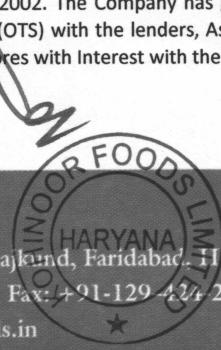


NOTES

- 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 Feb 2026.
- 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 13.02.2026.
b) The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. The Company is contesting the matter. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay the Banks INR 926.13 Crores within 30 days of the issuance of this order. Directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties along with the cost and pendent elite and future interest as claimed in TA i.e., @ 11% per annum rests from the date of filing of this TA till the date of realization failing which, the aforesaid amount shall be recovered from the sale of the hypothecated / charge stocks / tangible movable and available mortgage properties within 30 days of the issuance of this order. The Company is contesting the same before DRAT Delhi. The next date of hearing is 11.03.2026 before DRT Delhi & 06.03.2026 before DRAT Delhi.
- 6) a) The Secured Creditors (PNB) 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 20.04.2026. 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 21.04.2026.
b) 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 20.04.2026.
- 7) a) The Company Vendor has filed an execution petition before Faridabad District & Session Judge the company is contesting the matter. The Faridabad Court has issued warrant of attachment in respect of all the three properties, of the company, whereas Warrant of attachment issued qua the property situated at Surjkund, Faridabad and bank account no. 02171010009910 existing in Punjab National Bank was executed. Hon'ble Delhi High Court vide which the operation of the impugned Award dated 30.04.2022 has been stayed subject to depositing of the decretal amount which is been stayed and Faridabad Court issued vacation of attachment to bank account no. 02171010009910 existing in Punjab National Bank Ltd. The next date of hearing is 23.02.2026.
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 High Court has granted Stay in the matter subject to 100% deposit of decree amount within 04 weeks vide order dated October 06 2025, the Company has already deposited Rs. 1 Crore in the Punjab and Haryana High Court, Hence the company was required to deposit the balance amount vide order dated October 09 2025. The Company has deposited through Demand Draft in favour of Registrar General of High Court of Delhi drawn on Punjab National bank, bearing No. 74488 dated 06.11.2025 amounting to Rs. 1,11,65,522/- pursuant to the order dated 06.10.2025 & 09.10.2025. The Next Date of Hearing is 19.03.2026.
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 01-05-2026.
- 8) The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of premises Pinnacle Tower, at Surjkund 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 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 10.03.2026.
- 9) 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.
- 10) 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 the full amount of OTS amounting Rs. 227.45 Crores with Interest with the Banks till date.

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- 11) The Banks have classified the company accounts as NPA, hence the company has not provided the interest on Bank Loans to the extent of Rs 3780.72 Lacs for the Quarter and Rs 83614.80 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 80.90 lacs for the quarter and Rs. 1443.94 lacs up to 31.12.2025 from the date of revocation of corporate guarantee in the books of account.
- 12) The company has entered into OTS with the Lenders, and has paid full amount of OTS during the current quarter. It has also paid interest on delayed payment of OTS amount in full and has provided Rs. 916.31 Lacs during the quarter for that. However this includes Rs. 860.94 Lacs pertaining to period from 01-10-2024 to 30-09-2025, as there was a difference of opinion with the banks on interest calculation which was resolved subsequently.
- 13) 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 Directors and Company have already applied for settlement application with SEBI. The Director / representative of the company has submitted the reply to SEBI.
- 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 , which has been fully paid by the company.
- 16) 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 for registration at the buyer's end.
- 17) The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31st Dec 2025 and the published figures for the quarter ended 30th Sep 2025 of the current financial year.
- 18) The figures of previous year have been regrouped / rearranged wherever considered necessary.

Place : Faridabad
Date : 13th Feb, 2026



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N C RAJ & ASSOCIATES

Chartered Accountants

10, Community Centre No.2,

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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 31st December, 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.11** of Standalone unaudited Financial Results, The Banks had classified the company accounts as NPA, hence the company has not provided interest on bank loans to the extent of Rs. 3780.72 lacs for the Quarter and Rs. 83614.80 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 80.90 lacs for the quarter and Rs. 1443.94 lacs up to 31st December, 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 entire amount of OTS along with delayed period interest.



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(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, which has been fully paid by the company.

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 31st December, 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 13th February, 2026.
- iii. **Note no. 5(b)** of the financial result stating that The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. The Company is contesting the matter. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay the Banks INR 926.13 Crores within 30 days of the issuance of this order. Directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties along with the cost and penalty and future interest as claimed in TA i.e., @ 11% per annum rests from the date of filing of this TA till the date of realization failing which, the aforesaid amount shall be recovered from the sale of the hypothecated / charge stocks / tangible movable and available mortgage properties within 30 days of the issuance of this order, The Company is contesting the same with the DRAT Delhi . The next date of hearing is 11th March, 2026 before DRT Delhi and 6th March 2026 before DRAT Delhi.
- iv. We draw attention to **Note No. 6a** 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 was 20th April, 2026. 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 21st April, 2026.



N C RAJ & ASSOCIATES
Chartered Accountants

(Forming part of Standalone Unaudited Financial Results of Kohinoor Foods Limited for the period 01-10-2025 to 31-12-2025)

- v. In reference to **Note no. 6b**, 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 20th April, 2026.
- vi. In reference to **Note no. 7a**, The Company Vendor has filed an execution petition before Faridabad District & Session Judge the company is contesting the matter. The Faridabad Court has issued warrant of attachment in respect of all the three properties, of the company, whereas Warrant of attachment issued qua the property situated at Surajkund, Faridabad and bank account no. 02171010009910 existing in Punjab National Bank was executed. Hon'ble Delhi High Court vide which the operation of the impugned Award dated 30.04.2022 has been stayed subject to depositing of the decretal amount which is been stayed and Faridabad Court issued vacation of attachment to bank account no. 02171010009910 existing in Punjab National Bank Ltd. The next date of hearing is 23rd February, 2026.
- vii. In reference to **Note no. 7b**, 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 High Court has granted Stay in the matter subject to 100% deposit of decree amount within 04 weeks vide order dated October 06 2025, the Company has already deposited Rs. 1 Crore in the Punjab and Haryana High Court, Hence the company was required to deposit the balance amount vide order dated October 09 2025. The Company has deposited through Demand Draft in favour of Registrar General of High Court of Delhi drawn on Punjab National bank, bearing No. 74488 dated 06.11.2025 amounting to Rs. 1,11,65,522/- pursuant to the order dated 06.10.2025 & 09.10.2025. The Next Date of Hearing is 19th March, 2026.
- viii. In reference to **Note no. 7c**, 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 1st May, 2026.
- ix. 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 10th March, 2026.
- x. In reference to **Note no. 9** as per the assessment of the management, the recoverable amount of assets is higher than it carrying value and hence no impairment of assets needs to be recorded in the financial statements.



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N C RAJ & ASSOCIATES

Chartered Accountants

(Forming part of Standalone Unaudited Financial Results of Kohinoor Foods Limited for the period 01-10-2025 to 31-12-2025)

- xi. In reference to **Note no. 10** 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 the full amount of OTS amounting Rs. 227.45 Crores with interest with the Bank till date.
- xii. In reference to **Note no. 12** The company has entered into OTS with the Lenders, and has paid full amount of OTS during the current quarter It has also paid interest on delayed payment of OTS amount in full and has provided Rs. 916.31 Lacs during the quarter for that. However this includes Rs. 860.94 Lacs pertaining to period from 01-10-2024 to 30-09-2025, but as per the management interest cost was not ascertainable at that time. So, management took the interest cost in the current quarter as suggested by the Consortium Bank.
- xiii. In reference to **Note no. 13**, 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 Directors and Company have already applied for settlement application with SEBI. The Director / representative of the company has submitted the reply to SEBI.
- xiv. In reference to **Note No.14**, Balances of some debtors and creditors are subject to their confirmations.
- xv. 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. The company has handed over possession to the buyer; however, Sale Deed of the plant is still pending for registration at the buyer's end.
- xvi. In reference to **Note no. 17**, The figures of the current quarter are the balancing figures between unaudited figures in respect of the period ended 31st December, 2025 and the unaudited figures for the quarter ended 30th September, 2025 of the current financial year.
- xvii. In reference to **Note no. 18**, The figures of previous year have been regrouped / rearranged wherever considered necessary.

Our conclusion is not modified in respect of this matter.

Place: Delhi

Date: 13-02-2026

For M/s N C Raj & Associates

Chartered Accountants

Firm Reg. No. 002249N



(CA Sanjay Garg)

Partner

M.No. 088636

UDIN: 26088636ARGENS9814

CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED DECEMBER 31, 2025.

(Rs. in Lacs)

Sl.	Particulars	CONSOLIDATED					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
No.		UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	AUDITED
I	Revenue from Operation	5,529	4829	1,949	11,985	6,673	8,639
II	Other Income	766	245	61	1,113	89	502
III	Total Income (I+II)	6,295	5,074	2,010	13,098	6,763	9,141
IV	Expenses						
	Cost of material consumed	4,552	3456	678	8,578	1,992	2,355
	Purchase of stock-in-trade	172	264	145	564	658	830
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	(36)	107	(58)	(39)	(183)	170
	Employee benefits expense	305	308	257	931	582	823
	Finance Costs	918	79	490	1,124	1,303	1,653
	Depreciation and amortisation expense	145	145	152	431	450	606
	Other Expenses	664	784	1,175	2,193	3,172	4,049
	Total expenses (IV)	6,719	5,142	2,839	13,781	7,974	10,486
V	Profit/ (Loss) before exceptional items and tax (III-IV)	(424)	(69)	(830)	(683)	(1,211)	(1,345)
VI	Add : Exceptional Items-Income	-	-	-	-	-	38,274
	Prior Period (Expenses)/Income	-	(1)	-	(15)	123	123
VII	Profit/ (Loss) before tax (V-VI)	(424)	(70)	(830)	(697)	(1,088)	37,052
VIII	Tax Expense	-	-	-	-	-	-
	(1) Current Tax	-	-	-	-	-	-
	(2) Income Tax for Prior Years	-	-	-	-	-	-
	(3) Deferred tax	-	0	-	-	-	577
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(424)	(70)	(830)	(697)	(1,088)	36,476
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)	(424)	(70)	(830)	(697)	(1,088)	36,476
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(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)	(424)	(70)	(830)	(697)	(1,088)	36,460
XVI	Earning per Equity share (for continuing operation):						
	(1) Basic	(1.14)	(0.19)	(2.24)	(1.88)	(2.93)	98.35
	(2) Diluted	(1.14)	(0.19)	(2.24)	(1.88)	(2.93)	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	(1.14)	(0.19)	(2.24)	(1.88)	(2.93)	98.35
	(2) Diluted	(1.14)	(0.19)	(2.24)	(1.88)	(2.93)	98.35

Kohinoor Foods Limited



Registered/Corporate Office: Pinnacle Business Tower, 10th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana-121009

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

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

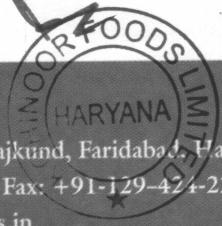
NOTES

- 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 Feb 2026.
- 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 13.02.2026.
b) The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. The Company is contesting the matter. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay the Banks INR 926.13 Crores within 30 days of the issuance of this order. Directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties along with the cost and pendent elite and future interest as claimed in TA i.e., @ 11% per annum rests from the date of filing of this TA till the date of realization failing which, the aforesaid amount shall be recovered from the sale of the hypothecated / charge stocks / tangible movable and available mortgage properties within 30 days of the issuance of this order. The Company is contesting the same before DRAT Delhi. The next date of hearing is 11.03.2026 before DRT Delhi & 06.03.2026 before DRAT Delhi.
- 6) a) The Secured Creditors (PNB) 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 20.04.2026. 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 21.04.2026.
b) 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 20.04.2026.
- 7) a) The Company Vendor has filed an execution petition before Faridabad District & Session Judge the company is contesting the matter. The Faridabad Court has issued warrant of attachment in respect of all the three properties, of the company, whereas Warrant of attachment issued qua the property situated at Surajkund, Faridabad and bank account no. 02171010009910 existing in Punjab National Bank was executed. Hon'ble Delhi High Court vide which the operation of the impugned Award dated 30.04.2022 has been stayed subject to depositing of the decretal amount which is been stayed and Faridabad Court issued vacation of attachment to bank account no. 02171010009910 existing in Punjab National Bank Ltd. The next date of hearing is 23.02.2026.
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 High Court has granted Stay in the matter subject to 100% deposit of decree amount within 04 weeks vide order dated October 06 2025, the Company has already deposited Rs. 1 Crore in the Punjab and Haryana High Court, Hence the company was required to deposit the balance amount vide order dated October 09 2025. The Company has deposited through Demand Draft in favour of Registrar General of High Court of Delhi drawn on Punjab National bank, bearing No. 74488 dated 06.11.2025 amounting to Rs. 1,11,65,522/- pursuant to the order dated 06.10.2025 & 09.10.2025. The Next Date of Hearing is 19.03.2026.
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 01-05-2026.
- 8) The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of premises 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 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 10.03.2026.
- 9) 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.
- 10) 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 the full amount of OTS amounting Rs. 227.45 Crores with Interest with the Banks till date.

Kohinoor Foods Limited

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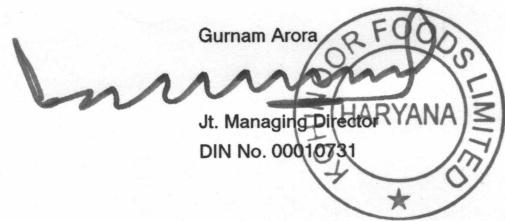
E-mail: info@kohinoorfoods.in, Website: www.kohinoorfoods.in



- 11) The Banks have classified the company accounts as NPA, hence the company has not provided the interest on Bank Loans to the extent of Rs 3780.72 Lacs for the Quarter and Rs 83614.80 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 80.90 lacs for the quarter and Rs. 1443.94 lacs up to 31.12.2025 from the date of revocation of corporate guarantee in the books of account.
- 12) The company has entered into OTS with the Lenders, and has paid full amount of OTS during the current quarter. It has also paid interest on delayed payment of OTS amount in full and has provided Rs. 916.31 Lacs during the quarter for that. However this includes Rs. 860.94 Lacs pertaining to period from 01-10-2024 to 30-09-2025, as there was a difference of opinion with the banks on interest calculation which was resolved subsequently.
- 13) 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 Directors and Company have already applied for settlement application with SEBI. The Director / representative of the Company is in process of submitting the reply to SEBI.
- 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, which has been fully paid by the company.
- 16) 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 for registration at the buyer's end.
- 17) The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31st Dec 2025 and the published figures for the quarter ended 30th Sep 2025 of the current financial year.
- 18) The figures of previous year have been regrouped / rearranged wherever considered necessary.

Place : Faridabad
Date : 13th Feb, 2026

Gurnam Arora
Jt. Managing Director
DIN No. 00010731



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Independent Auditor's Review Report on Quarterly Consolidated Unaudited 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 31st December, 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)



(Forming part of Consolidated Unaudited Financial Results of Kohinoor Foods Limited for the period 01-10-2025 to 31-12-2025)

5. Basis of Qualified Conclusion

- (i) As stated in **Note No.11** of Financial Results, The Banks had classified the company accounts as NPA, hence the company has not provided the interest on Bank Loans to the extent of Rs 3780.72 Lacs for the Quarter and Rs 83614.80 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 80.90 lacs for the quarter and Rs. 1443.94 lacs up to 31st December, 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 entire amount of OTS along with delayed period interest.
- (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, which has been fully paid by the company.

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 31st December, 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 13th February, 2026.



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N C RAJ & ASSOCIATES
Chartered Accountants

(Forming part of Consolidated Unaudited Financial Results of Kohinoor Foods Limited for the period 01-10-2025 to 31-12-2025)

- iii. **Note no. 5(b)** of the financial result stating that The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. The Company is contesting the matter. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay the Banks INR 926.13 Crores within 30 days of the issuance of this order. Directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties along with the cost and penalty and future interest as claimed in TA i.e., @ 11% per annum rests from the date of filing of this TA till the date of realization failing which, the aforesaid amount shall be recovered from the sale of the hypothecated / charge stocks / tangible movable and available mortgage properties within 30 days of the issuance of this order, The Company is contesting the same with the DRAT Delhi . The next date of hearing is 11th March, 2026 before DRT Delhi and 6th March 2026 before DRAT Delhi.
- iv. We draw attention to **Note No. 6a** 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 was 20th April, 2026. 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 21st April, 2026.
- v. In reference to **Note no. 6b**, 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 20th April, 2026.
- vi. In reference to **Note no. 7a**, The Company Vendor has filed an execution petition before Faridabad District & Session Judge the company is contesting the matter. The Faridabad Court has issued warrant of attachment in respect of all the three properties, of the company, whereas Warrant of attachment issued qua the property situated at Surajkund, Faridabad and bank account no. 02171010009910 existing in Punjab National Bank was executed. Hon'ble Delhi High Court vide which the operation of the impugned Award dated 30.04.2022 has been stayed subject to depositing of the decretal amount which is been stayed and Faridabad Court issued vacation of attachment to bank account no. 02171010009910 existing in Punjab National Bank Ltd. The next date of hearing is 23rd February, 2026.
- vii. In reference to **Note no. 7b**, 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 High Court has granted Stay in the matter subject to 100% deposit of decree amount within 04 weeks vide order dated October 06 2025, the Company has already deposited Rs. 1 Crore in the Punjab and Haryana High Court, Hence the company was required to deposit the balance amount vide order dated October 09 2025. The Company has deposited through Demand Draft in favour of Registrar General of High Court of Delhi drawn on Punjab National bank, bearing No. 74488 dated 06.11.2025 amounting to Rs. 1,11,65,522/- pursuant to the order dated 06.10.2025 & 09.10.2025. The Next Date of Hearing is 19th March, 2026.



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N C RAJ & ASSOCIATES
Chartered Accountants

(Forming part of Consolidated Unaudited Financial Results of Kohinoor Foods Limited for the period 01-10-2025 to 31-12-2025)

- viii. In reference to **Note no. 7c** 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 1st May, 2026.
- ix. 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 10th March, 2026.
- x. In reference to **Note no. 9**, 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.
- xi. In reference to **Note no. 10** 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 the full amount of OTS amounting Rs. 227.45 Crores with interest with the Bank till date.
- xii. In reference to **Note no. 12** The company has entered into OTS with the Lenders, and has paid full amount of OTS during the current quarter. It has also paid interest on delayed payment of OTS amount in full and has provided Rs. 916.31 Lacs during the quarter for that. However this includes Rs. 860.94 Lacs pertaining to period from 01-10-2024 to 30-09-2025, but as per the management interest cost was not ascertainable at that time. So, management took the interest cost in the current quarter as suggested by the Consortium Bank.
- xiii. With reference to **Note no. 13**, 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 Directors and Company have already applied for settlement application with SEBI. The Director / representative of the company has submitted the reply to SEBI.
- xiv. In reference to **Note No.14**, balances of some debtors and creditors are subject to their confirmations.



N C RAJ & ASSOCIATES
Chartered Accountants

(Forming part of Consolidated Unaudited Financial Results of Kohinoor Foods Limited for the period 01-10-2025 to 31-12-2025)

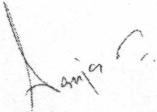
- xv. In reference to **Note no. 16**, As per the term of OTS, the company proposed to demonetized its Rice manufacturing Unit. The buyer of the Rice manufacturing Unit has deposited Full consideration Amount of Rs 190.00 Crores to the lenders. The company has handed over possession to the buyer; however, Sale Deed of the plant is still pending for registration at the buyer's end.
- xvi. In reference to **Note no. 17** The figures of the current quarter are the balancing figures between unaudited figures in respect of the period ended 31st December, 2025 and the unaudited figures for the quarter ended 30th September, 2025 of the current financial year.
- xvii. In reference to **Note no. 18** The figures of previous year have been regrouped / rearranged wherever considered necessary.

Our conclusion is not modified in respect of this matter.

Place: Delhi
Date: 13-02-2026

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




(CA Sanjay Garg)
Partner
M.No. 088636
UDIN: 26088636X0FRKX5306