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A LEGACY OF TRUST & TASTE

13.08.2026

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 2026 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 2026 which commenced at 02.00 P.M. and concluded at 17:30 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 2026. 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 37th Annual General Meeting of the Company is scheduled to be held on 11:30 A.M. on Wednesday, the 30th September, 2026.

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 Thursday, the 24th September, 2026 to Wednesday, the 30th September, 2026 (both days inclusive) in connection with the 37th Annual General Meeting scheduled to be held on Wednesday, 30th September 2026.

4. Approved the raising of funds through issuance and allotment of equity shares for an aggregate amount of up to Rs. 1,05,00,00,000 (Rupees One Hundred Five Crores Only) on right issue basis, on such terms and conditions as may be decided by the Board of Directors of our Company to the eligible equity shareholders of the Company, as on the record date (to be determined and notified subsequently) subject to the receipt of applicable regulatory, statutory approvals, in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, and the Companies Act, 2013 and the rules made thereunder, as amended from me to me, ('Rights Issue') and other related matters;

KOHINOOR FOODS LIMITED HARYANA

5. Based on the recommendation of the Audit Committee, the Board has recommended the appointment of M/s. Arora & Choudhary, Chartered Accountants (Firm Registration No. 003870N), as the Statutory Auditors of the Company. The proposed appointment will be for a term of 5 consecutive years, commencing from the conclusion of the ensuing 37th Annual General Meeting (AGM) until the conclusion of the 42nd AGM of the Company, subject to the approval of the shareholders at the ensuing AGM.

The detailed disclosure as required under Regulation 30 of SEBI (LODR) Regulations, 2015 is attached hereto

Please acknowledge receipt.

Thanking you,

Yours faithfully,
For **Kohinoor Foods Limited**

(Gurnam Arora)
Jt. Managing Director
DIN No: 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

ANNEXURE – A

Disclosures as required under Regulation 30 of SEBI (Listing Obligation and Requirements) Regulation 2015

Fund raising by the way of an issuance of equity shares (Right Issue").		
SN	**Particulars**	**Remarks**
1	Type of securities proposed to be issued (Viz., equity shares, convertibles etc.)	Equity shares having a face value of Rupees 10/- each
2	Type of Issuance (further public offering rights issue depository ADR /GDR qualified institutions placement, preferential all allotment etc.	Right Issue
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Number of equity shares proposed to be issued shall be determined after receiving in principle approval from Stock Exchange. Total amount for which equity shares will be issued on the right basis (Right Issue) for the value not exceeding Rs. 105.00 Crores.
4	In case of preferential the listed entity shall disclose the following additional details to the stock exchanges	Not applicable
5	In case of bonus issue the listed entity cell disclose the following additional details to the stock exchanges	Not applicable
6	In case of issuance of depository ADR / GDR or FCCB The listed entity shall disclose the following additional details to the stock exchanges	Not applicable
7	In case of issuance of Debt securities or other non-convertible securities the listed entities are disclosed following additional detail to the stock exchanges	Not applicable
8	Any cancelation or termination of proposal for issuance of securities including reason thereof.	Not applicable

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ANNEXURE – B

Disclosures as required under Regulation 30 of SEBI (Listing Obligation and Requirements) Regulation 2015

DETAILS OF APPOINTMENT OF STATUTORY AUDITOR

Particulars	Details
Name of the Auditor	M/s. Arora & Choudhary, Chartered Accountants
Firm Registration Number (FRN)	FRN: 003870N
Reason for change	Appointment of new Statutory Auditor consequent upon completion of the tenure of the existing Statutory Auditor, M/s. N C Raj & Associates, Chartered Accountants, in accordance with the applicable provisions of the Companies Act, 2013.
Date of appointment	The Board of Directors at its meeting held on 13th August 2026 approved/recommended the appointment of M/s. Arora & Choudhary, Chartered Accountants, as the Statutory Auditor of the Company, subject to approval of the members.
Term of appointment	From the conclusion of ensuing 37th AGM till the conclusion of the 42nd Annual General Meeting of the Company, subject to approval of the members of the Company.
Brief Profile	M/s. Arora & Choudhary is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India. The firm has experience in statutory audit, assurance, taxation, accounting and allied professional services.
Basis of recommendation	The Audit Committee/Board, after considering the credentials, experience, expertise and eligibility of the proposed Statutory Auditor, has recommended the appointment of M/s. Arora & Choudhary, Chartered Accountants.
Relationship with Directors	There is no relationship between the proposed Statutory Auditor and the Directors of the Company.
Consent and eligibility	The Company has received the consent and eligibility certificate from M/s. Arora & Choudhary, Chartered Accountants, confirming their eligibility for appointment as Statutory Auditor in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

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STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026.

(Rs. in Lacs)

Sl. No.	Particulars	STANDALONE			
		QUARTER ENDED			
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		UN-AUDITED	AUDITED	UN-AUDITED	AUDITED
I	Revenue from Operation	2,960	2774	1,628	14,760
II	Other Income	220	14	102	1,127
III	**Total Income (I+II)**	**3,179**	**2,788**	**1,730**	**15,887**
IV	**Expenses**				
	Cost of material consumed	1,977	1858	570	10,436
	Purchase of stock-in-trade	104	129	128	693
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	(257)	3	(110)	(36)
	Employee benefits expense	300	308	318	1,239
	Finance Costs	1	-526	127	598
	Depreciation and amortisation expense	63	120	142	551
	Other Expenses	781	884	746	3,076
	Total expenses (IV)	**2,970**	**2,777**	**1,921**	**16,557**
V	**Profit/ (Loss) before exceptional items and tax (III-IV)**	**210**	**12**	**(191)**	**(670)**
VI	Add : Exceptional Items-Income		9,599	-	9,599
	Prior Period (Expenses)/Income	-	(1)	(14)	(16)
VII	**Profit/ (Loss) before tax (V-VI)**	**210**	**9,610**	**(205)**	**8,913**
VIII	Tax Expense	-			
	(1) Current Tax	-			
	(2) Income Tax for Prior Years		547		547
	(3) Deferred tax		298	-	298
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**210**	**8,765**	**(205)**	**8,068**
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)**	**210**	**8,765**	**(205)**	**8,068**
XIV	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified to profit or loss		(3)	-	(3)
	(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)**	**210**	**8,761**	**(205)**	**8,065**
XVI	Earning per Equity share (for continuing operation):				
	(1) Basic	0.57	23.63	(0.55)	21.76
	(2) Diluted	0.57	23.63	(0.55)	21.76
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	0.57	23.63	(0.55)	21.76
	(2) Diluted	0.57	23.63	(0.55)	21.76

KOHINOOR FOODS LIMITED HARYANA

NOTES

1) The unaudited Standalone Financial Results have been reviewed by Audit committee and approved by the Board of Directors in their meeting held on 13th Aug 2026.

2) The unaudited 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 unaudited Standalone Financial Results are given as per the requirement of Regulation 33 of the SEBI (LODR), Regulations 2015 and submitted to Stock Exchanges.

5) The one time settlement (OTS) resolution plan, submitted by the company was sanctioned by the consortium Lenders, during the FY 2024-2025. The company has fully paid the OTS amount alongwith interest during the last year. The Company has obtained NOC from 5 out of 6 lenders and is in process of Obtaing remaing NOC from one Lender along with Consolidated NOC from the Lead Bank in terms of the sanctioned One Time Settlement.

6) a) The company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi in the matter of ICICI Bank Vs. Kohinoor Foods Limited 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. Subsequently the loan was taken over by Prudential ARC. The company has paid in full the agreed One time settlement amount along with interest to the lenders. In view of the settlement, Prudential ARC has withdrawn the case and has also issued NOC to the company.

b) The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, 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 matter. The Company has also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT vide diary no. 407/2026. The next date of hearing is yet to be updated on the DRAT portal. However, the Company has paid in full the agreed One time settlement amount along with interest to the lenders. The next date of hearing before DRT Delhi is 17.08.2026.

7) The company's vendor has filed an execution petition before Faridabad District & Session Judge. The company approached Hon'ble High Court Chandigarh and Hon'ble High Court Delhi for stay on above matter. Further, the Company filed a petition before the Hon'ble Apex Court with regard to contesting of proceeding before District and Session Court, Faridabad. The Hon'ble Apex Court had allowed the company petition with granting relief to the Company and parties against the impugned order of Faridabad District Court and asked the Company to approach the Hon'ble High Court for seeking direction for further relief. The Company has also deposited the impunged order amount in compliance with the order of the Court.The company is contesting the matter. the next date of hearing before Hon'ble High Court Chandigarh is 17.08.2026 and the next date of hearing before Hon'ble High Court Delhi is 23.09.2026.

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 05.10.2026.

KOHINOOR FOODS LIMITED HARYANA

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

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 company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, to the extent of Rs 86.61 lacs for the quarter and Rs. 1614.89 lacs up to 30.06.2026 from the date of revocation of corporate guarantee, in the books of account.

11) 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 SEBI Settlement Committee has granted hearing with the Company. The Director / representative of the company has submitted the reply to SEBI.

12) The Balances of some Debtors and creditors are subject to confirmation.

13) 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.

14) The company has not accounted for deferred tax expense/income during the quarter as the deferred tax asset/liability shall be reviewed at the year end.

15) The figures of previous year have been regrouped / rearranged wherever considered necessary.

Gurnam Arora

KOHINOOR FOODS LIMITED
HARYANA

Jt. Managing Director
DIN No. 00010731

Place : Faridabad
Date : 13th Aug, 2026

N.C. RAJ & ASSOCIATES
Chartered Accountants
10, Community Centre No.2,
Ashok Vihar Phase-II,
Delhi – 110 052
Phone: +91-11-49057181
Website: www.ncraj.com
Email: info@ncraj.com
Peer Review No.: 021949

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, 2026, 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.10** of Standalone unaudited Financial Results, the company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, to the extent of Rs 86.61 lacs for the quarter and Rs. 1614.89 lacs up to 30.06.2026 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.

(ii) In reference to **Note No. 13** 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 30th June 2026.

ii. In reference to **Note no. 5,** The one-time settlement (OTS) resolution plan, submitted by the company was sanctioned by the consortium Lenders, during the FY 2024-2025. The company has fully paid the OTS amount along with interest during the last year. The Company has obtained NOC from 5 out of 6 lenders and is in process of Obtaining NOC from remaining one Lender along with Consolidated NOC from the Lead Bank in terms of the sanctioned One-Time Settlement.

iii. **Note no. 6(a)** The company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi in the matter of ICICI Bank Vs. Kohinoor Foods Limited 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. Subsequently the loan was taken over by Prudential ARC. The company has paid in full the agreed One-time settlement amount along with interest to the lenders. In view of the settlement, Prudential ARC has withdrawn the case and has also issued NOC to the company.

iv. **Note no. 6(b)** of the financial result stating that The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties

DELHI

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 matter. The Company has also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT vide diary no. 407/2026. The next date of hearing is yet to be updated on the DRAT portal. However, the Company has paid in full the agreed One-time settlement amount along with interest to the lenders. The next date of hearing before DRT Delhi is 17.08.2026.

v. In reference to **Note no. 7**, The Company's vendor has filed an execution petition before Faridabad District & Session Judge. The next date of hearing is 05.08.2026. The company approached Hon'ble High Court Chandigarh and Hon'ble High Court Delhi for stay on above matter. Further, the Company filed a petition before the Hon'ble Apex Court with regard to contesting of proceeding before District and Session Court, Faridabad. The Hon'ble Apex Court had allowed the company petition with granting relief to the Company and parties against the impugned order of Faridabad District Court and asked the Company to approach the Hon'ble High Court for seeking direction for further relief. The Company has also deposited the impugned order amount in compliance with the order of the Court. The company is contesting the matter. the next date of hearing before Hon'ble High Court Chandigarh is 17.08.2026 and the next date of hearing before Hon'ble High Court Delhi is 23.09.2026.

vi. In reference to **Note no. 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 05.10.2026.

vii. In reference to **Note no. 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.

viii. In reference to **Note no. 11** to the standalone financial statement, 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 SEBI Settlement Committee has granted hearing with the Company. The Director / representative of the company has submitted the reply to SEBI.

DELHI

ix. In reference to **Note No.12**, Balances of some debtors and creditors are subject to their confirmations.

x. In reference to **Note no. 14,** The Company has not accounted for deferred tax expense/income during the quarter as the deferred tax asset/liability shall be reviewed at the year end.

xi. In reference to **Note no. 15,** 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: 13-08-2026

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

(CA Sanjay Garg)
Partner
M.No. 088636
UDIN: 26088636KTNWKZ3758

CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026.

(Rs. in Lacs)

Sl. No.	Particulars	CONSOLIDATED QUARTER ENDED 30-06-2026 UN-AUDITED	31-03-2026 AUDITED	30-06-2025 UN-AUDITED	31-03-2026 AUDITED
I	Revenue from Operation	2,960	2774	1,628	14,760
II	Other Income	220	14	102	1,127
III	**Total Income (I+II)**	**3,179**	**2,788**	**1,730**	**15,887**
IV	**Expenses**				
	Cost of material consumed	1,977	1858	570	10,436
	Purchase of stock-in-trade	104	129	128	693
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	(257)	3	(110)	(36)
	Employee benefits expense	300	308	318	1,239
	Finance Costs	1	-526	127	598
	Depreciation and amortisation expense	63	120	142	551
	Other Expenses	781	886	746	3,079
	Total expenses (IV)	**2,970**	**2,778**	**1,921**	**16,559**
V	**Profit/ (Loss) before exceptional items and tax (III-IV)**	**210**	**10**	**(191)**	**(672)**
VI	Add : Exceptional Items-Income		9,599	-	9,599
	Prior Period (Expenses)/Income	-	(1)	(14)	(16)
VII	**Profit/ (Loss) before tax (V-VI)**	**210**	**9,608**	**(205)**	**8,911**
VIII	Tax Expense	-			
	(1) Current Tax	-			
	(2) Income Tax for Prior Years		547		547
	(3) Deferred tax		298	-	298
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**210**	**8,763**	**(205)**	**8,066**
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)**	**210**	**8,763**	**(205)**	**8,066**
XIV	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified to profit or loss		(3)	-	(3)
	(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)**	**210**	**8,760**	**(205)**	**8,063**
XVI	Earning per Equity share (for continuing operation):				
	(1) Basic	0.57	23.63	(0.55)	21.75
	(2) Diluted	0.57	23.63	(0.55)	21.75
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	0.57	23.63	(0.55)	21.75
	(2) Diluted	0.57	23.63	(0.55)	21.75

KOHINOOR FOODS LIMITED HARYANA

NOTES

1) The unaudited Consolidated Financial Results have been reviewed by Audit committee and approved by the Board of Directors in their meeting held on 13th Aug 2026.

2) The unaudited 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 unaudited Consolidated Financial Results are given as per the requirement of Regulation 33 of the SEBI (LODR), Regulations 2015 and submitted to Stock Exchanges.

5) The one time settlement (OTS) resolution plan, submitted by the company was sanctioned by the consortium Lenders, during the FY 2024-2025. The company has fully paid the OTS amount alongwith interest during the last year. The Company has obtained NOC from 5 out of 6 lenders and is in process of Obtaing remaing NOC from one Lender along with Consolidated NOC from the Lead Bank in terms of the sanctioned One Time Settlement.

6) a) The company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi in the matter of ICICI Bank Vs. Kohinoor Foods Limited 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. Subsequently the loan was taken over by Prudential ARC. The company has paid in full the agreed One time settlement amount along with interest to the lenders. In view of the settlement, Prudential ARC has withdrawn the case and has also issued NOC to the company.

b) The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, 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 matter. The Company has also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT vide diary no. 407/2026. The next date of hearing is yet to be updated on the DRAT portal. However, the Company has paid in full the agreed One time settlement amount along with interest to the lenders. The next date of hearing before DRT Delhi is 17.08.2026.

7) The company's vendor has filed an execution petition before Faridabad District & Session Judge. The next date of hearing is 05.08.2026. The company approached Hon'ble High Court Chandigarh and Hon'ble High Court Delhi for stay on above matter. Further, the Company filed a petition before the Hon'ble Apex Court with regard to contesting of proceeding before District and Session Court, Faridabad. The Hon'ble Apex Court had allowed the company petition with granting relief to the Company and parties against the impugned order of Faridabad District Court and asked the Company to approach the Hon'ble High Court for seeking direction for further relief. The Company has also deposited the impunged order amount in compliance with the order of the Court.The company is contesting the matter. the next date of hearing before Hon'ble High Court Chandigarh is 17.08.2026 and the next date of hearing before Hon'ble High Court Delhi is 23.09.2026.

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 05.10.2026.

KOHINOOR FOODS LIMITED HARYANA

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

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 company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, to the extent of Rs 86.61 lacs for the quarter and Rs. 1614.89 lacs up to 30.06.2026 from the date of revocation of corporate guarantee, in the books of account.

11) 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 SEBI Settlement Committee has granted hearing with the Company. The Director / representative of the company has submitted the reply to SEBI.

12) The Balances of some Debtors and creditors are subject to confirmation.

13) 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.

14) The company has not accounted for deferred tax expense/income during the quarter as the deferred tax asset/liability shall be reviewed at the year end.

15) The figures of previous year have been regrouped / rearranged wherever considered necessary.

Gurnam Arora

KOHINOOR FOODS LIMITED
HARYANA

Jt. Managing Director
DIN No. 00010731

Place : Faridabad
Date : 13th Aug, 2026

N.C. RAJ & ASSOCIATES
Chartered Accountants
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Peer Review No.: 021949

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 the 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 Company') for the quarter ended 30th June, 2026, 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.10** of Consolidated unaudited Financial Results, the company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, to the extent of Rs 86.61 lacs for the quarter and Rs. 1614.89 lacs up to 30.06.2026 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.

(ii) In reference to **Note No. 13** 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 consolidated financial statement for the period ended 30th June 2026.

ii. In reference to **Note no. 5,** The one-time settlement (OTS) resolution plan, submitted by the company was sanctioned by the consortium Lenders, during the FY 2024-2025. The company has fully paid the OTS amount along with interest during the last year. The Company has obtained NOC from 5 out of 6 lenders and is in process of Obtaining NOC from remaining one Lender along with Consolidated NOC from the Lead Bank in terms of the sanctioned One-Time Settlement.

iii. **Note no. 6(a)** The company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi in the matter of ICICI Bank Vs. Kohinoor Foods Limited 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. Subsequently the loan was taken over by Prudential ARC. The company has paid in full the agreed One-time settlement amount along with interest to the lenders. In view of the settlement, Prudential ARC has withdrawn the case and has also issued NOC to the company.

iv. **Note no. 6(b)** of the financial result stating that The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties

DELHI

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 matter. The Company has also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT vide diary no. 407/2026. The next date of hearing is yet to be updated on the DRAT portal. However, the Company has paid in full the agreed One-time settlement amount along with interest to the lenders. The next date of hearing before DRT Delhi is 17.08.2026.

v. In reference to **Note no. 7**, The Company's vendor has filed an execution petition before Faridabad District & Session Judge. The next date of hearing is 05.08.2026. The company approached Hon'ble High Court Chandigarh and Hon'ble High Court Delhi for stay on above matter. Further, the Company filed a petition before the Hon'ble Apex Court with regard to contesting of proceeding before District and Session Court, Faridabad. The Hon'ble Apex Court had allowed the company petition with granting relief to the Company and parties against the impugned order of Faridabad District Court and asked the Company to approach the Hon'ble High Court for seeking direction for further relief. The Company has also deposited the impugned order amount in compliance with the order of the Court. The company is contesting the matter. the next date of hearing before Hon'ble High Court Chandigarh is 17.08.2026 and the next date of hearing before Hon'ble High Court Delhi is 23.09.2026.

vi. In reference to Note no. 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 05.10.2026.

vii. In reference to **Note no. 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.

viii. In reference to **Note no. 11** to the Consolidated financial statement, 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 SEBI Settlement Committee has granted hearing with the Company. The Director / representative of the company has submitted the reply to SEBI.

DELHI

ix. In reference to **Note No.12**, Balances of some debtors and creditors are subject to their confirmations.

x. In reference to **Note no. 14,** The company has not accounted for deferred tax expense/income during the quarter as the deferred tax asset/liability shall be reviewed at the year end.

xi. In reference to **Note no. 15,** 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: 13-08-2026

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

Sanjay G...

(CA Sanjay Garg)
Partner
M.No. 088636
UDIN: 26088636PSYRTN9943