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KOHINOOR®

A LEGACY OF TRUST & TASTE

November 13, 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: 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 Meeting held today, i.e. on 13th November 2026, which commenced at 03:00 P.M. and concluded at 18:30 P.M. has, *inter-alia,* taken the following decision: -

1. Approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and Half Year ended on 30th September, 2026. Copy of the said results along with a Statement of Asset and Liabilities, a Statement of Cash Flow and 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**

Please acknowledge receipt.

Thanking you,

Yours faithfully,

For **Kohinoor Foods Limited**

KOHINOOR FOODS LIMITED HARYANA

Satnam Arora
Jt. Managing Director
DIN: 00010667

Encl.: As above

STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED/HALF YEAR ENDED SEPTEMBER 30, 2026.

(Rounded off, Rs. in Lacs)

Sl. No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	AUDITED
I	Revenue from Operation	8,282	2,960	4,829	11,241	6,456	14,760
II	Other Income	323	220	245	543	347	1,127
III	**Total Income (I+II)**	**8,605**	**3,179**	**5,074**	**11,784**	**6,803**	**15,887**
IV	**Expenses**						
	Cost of material consumed	368	351	3456	719	4,026	10,436
	Purchase of stock-in-trade	6,124	1,729	264	7,853	391	693
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	98	(257)	107	(159)	(3)	(36)
	Employee benefits expense	324	300	308	624	626	1,239
	Finance Costs	52	1	79	53	206	598
	Depreciation and amortisation expense	65	63	145	128	286	551
	Other Expenses	1,347	781	783	2,128	1,529	3,076
	Total expenses (IV)	**8,377**	**2,970**	**5,141**	**11,347**	**7,062**	**16,557**
V	**Profit/ (Loss) before exceptional items and tax (III-IV)**	**228**	**210**	**(68)**	**438**	**(259)**	**(670)**
VI	Add : Exceptional Items	(145)			(145)	-	9,599
	Prior Period (Expenses)/Income				-	(15)	(16)
VII	**Profit/ (Loss) before tax (V-VI)**	**82**	**210**	**(68)**	**292**	**(274)**	**8,913**
VIII	Tax Expense				-		
	(1) Current Tax				-		
	(2) Income Tax for Prior Years						547
	(3) Deferred tax					-	298
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**82**	**210**	**(68)**	**292**	**(274)**	**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)**	**82**	**210**	**(68)**	**292**	**(274)**	**8,068**
XIV	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss					-	(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)**	**82**	**210**	**(68)**	**292**	**(274)**	**8,065**
XVI	Earning per Equity share (for continuing operation):						
	(1) Basic	0.22	0.57	(0.18)	0.79	(0.74)	21.76
	(2) Diluted	0.22	0.57	(0.18)	0.79	(0.74)	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	0.22	0.57	(0.18)	0.79	(0.74)	21.76
	(2) Diluted	0.22	0.57	(0.18)	0.79	(0.74)	21.76

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP, 2026

(Rounded off, Rs. in Lacs)

Sl No.	Particulars	AS AT 30.09.2026 UNAUDITED	AS AT 31.03.2026 AUDITED
	ASSETS		
1	**Non-current assets**		
	Property, Plant and Equipment	4131	4278
	Capital work-in-progress	-	-
	Financial Assets		
	Investments		
	Other Financial Assets		
	Other Non Current Assets	106	459
	Deferred tax assets (net)	-	-
	Total Non-Current Assets	**4236**	**4737**
2	**Current Assets**		
	Inventories	959	665
	Financial Assets		
	Investments		
	Trade receivables	5418	3208
	Cash and cash equivalents	157	67
	Other Financial Assets	27	8
	Other current assets	937	511
	Total Current Assets	**7499**	**4459**
	Total Assets	**11735**	**9197**
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share capital	3707	3707
	Other Equity	-12788	-13080
	Total Equity	**-9081**	**-9373**
	LIABILITIES		
1	**Non-current liabilities**		
	Financial Liabilities		
	Borrowings	10518	10297
	Provisions	132	132
	Deferred Tax Liability(Net)	130	130
	Total Non-Current Liabilities	**10779**	**10559**
2	**Current liabilities**		
	Financial Liabilities		
	Borrowings	-	-
	Trade payables	4787	3159
	Other financial liabilities	4998	4703
	Other current liabilities	226	124
	Provisions	26	26
	Total Current Liabilities	**10037**	**8011**
	Total Equity and Liabilities	**11735**	**9197**

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 November 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 all 6 lenders and is in process of obtaing Consolidated NOC from the Lead Bank in terms of the sanctioned One Time Settlement.

6) a) The Company had received an ex-parte interim order dated June 25, 2020 from the Debt Recovery Tribunal-III, Delhi ("DRT") in the matter of ICICI Bank vs. Kohinoor Foods Limited, restraining the Company, until further orders, from transferring, alienating, disposing of, encumbering or otherwise creating any third-party interest in respect of certain hypothecated assets/immovable properties of the Company. Subsequently, the financial assistance and related rights were assigned/transferred to Prudential Asset Reconstruction Company ("Prudential ARC"). The Company entered into a One Time Settlement with Prudential ARC and has paid the entire settlement amount together with the applicable interest. 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, The Company was contesting the matter and had also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT.However, the Company has paid in full the agreed One time settlement amount along with interest to the lenders. In view of the settlement, the Lead Bank has withdrawn the case and has also issued NOC to the company.The company has also withdrawn the case before DRAT,Delhi with liberty.

7) The Company was involved in certain legal proceedings with a vendor in relation to execution proceedings initiated before the District and Sessions Court, Faridabad. In connection with the matter, the Company had also initiated proceedings before the Hon'ble High Courts of Punjab and Haryana and Delhi and the Hon'ble Supreme Court of India. Pursuant to the directions/orders passed in the matter, the Company had deposited interest of ₹94.40 lakh with the Court. Subsequently, the Company and the vendor arrived at an amicable settlement and entered into a conciliation agreement dated October 12, 2026 before the Delhi High Court Mediation and Conciliation Centre, pursuant to which the Company agreed to pay an additional amount of ₹51.00 lakh towards interest. Accordingly, during the current period, the Company has recognised and disclosed as an exceptional item, an aggregate interest cost of ₹145.40 lakh, comprising the amount of ₹94.40 lakh deposited earlier and the additional interest of ₹51.00 lakh agreed under the settlement. The parties are taking necessary steps for withdrawal/disposal of the related legal proceedings. The Company has withdrawn the petitions filed before the Hon'ble High Courts of Punjab and Haryana and Delhi. The proceedings before the District and Sessions Court, Faridabad remain pending for formal disposal. Further, an amount of ₹387 lakh representing an earlier claim against the vendor, which is no longer considered recoverable pursuant to the settlement, has been written off and included under "Other expenses".

8) The Municipal Corporation, Faridabad had issued a notice to the builder of Pinnacle Tower, Surajkund, Faridabad, requiring vacation of the premises. The builder challenged the aforesaid notice before the Hon'ble Punjab and Haryana High Court and has obtained an interim stay against the order of the Municipal Commissioner, Faridabad. The matter remains pending adjudication before the Hon'ble High Court. The Company had also initiated proceedings before the Civil Judge (Senior Division), Faridabad seeking relief against the aforesaid order. The Court, having regard to the interim protection already granted by the Hon'ble High Court, did not grant any further interim relief at that stage. The matter remains pending and the next date of hearing is December 7, 2026. Based on the present status of the proceedings and the interim protection in force, management has considered the financial implications of the matter and no adjustment has been considered necessary in the accompanying standalone financial results.

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.

KOHINOOR FOODS LIMITED HARYANA

10) The Company had provided a corporate guarantee in respect of certain borrowings availed by its wholly owned subsidiary in the USA. The said corporate guarantee was invoked by the lender during an earlier period. The Company has not recognised interest amounting to ₹90.04 lakh for the quarter ended September 30, 2026 and ₹176.65 lakh for the half year ended September 30, 2026 in respect of the obligation arising pursuant to invocation of the corporate guarantee. The cumulative amount of such unrecognised interest, computed from the date of invocation up to September 30, 2026, amounts to ₹1,704.94 lakh.

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 Company has accumulated losses and its net worth continues to be negative as at September 30, 2026. These conditions, together with the Company's financial position, indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. During the previous year, the Company had entered into a revised/revived One Time Settlement ("OTS") with the lead bank and the amounts payable under the OTS have since been fully discharged. Further, the Company has reported improved operating performance during the six months ended September 30, 2026 and has initiated a rights issue pursuant to which, inter alia, certain existing borrowings from promoters are proposed to be converted into equity shares of the Company. Management has evaluated the Company's financial position, expected operating cash flows, funding requirements and the aforesaid measures and, based on its assessment, considers that the Company will be able to realise its assets and discharge its liabilities in the normal course of business. Accordingly, the financial results have been prepared on a going-concern basis.

13) 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.

14) The Board of Directors of the Company, at its meeting held on August 13, 2026, approved the raising of funds by way of issue of equity shares on a rights basis to the eligible equity shareholders of the Company for an aggregate amount of up to ₹105 crore, on such terms and conditions as may be determined by the Board of Directors or a duly constituted committee thereof, subject to receipt of requisite statutory, regulatory and other applicable approvals. Pursuant thereto, the Company has submitted applications to the stock exchanges on which its equity shares are listed seeking in-principle approval for the proposed Rights Issue. As at the date of approval of these financial results, the applications are under consideration and the requisite in-principle approvals are awaited. Accordingly, the proposed Rights Issue remains subject to completion of the requisite regulatory and other applicable processes and no proceeds have been received by the Company pursuant to the proposed Rights Issue as at September 30, 2026.

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

Satnam Arora

KOHINOOR FOODS LIMITED HARYANA

Jt. Managing Director
DIN No. 00010667

Place : Faridabad
Date : 13th Nov, 2026

Standalone Cash Flow Statement for the Half Year ended 30th Sep2026 (Rounded off, Rs. in Lacs)

Particulars	For the Year Ended 30-Sep-2026	For the Year Ended 30-Sep-2025
A. Cash Flow From Operating Activities		
Net Profit before tax	**292**	**(274)**
Adjustments for :		
Depreciation and Amortisation Expenses	128	286
Finance cost	198	206
Interest income	-	-
(Profit)/Loss on Sale/Deletion of Fixed Assets	1	(201)
Exceptional Items(Gain on OTS)	-	-
Income from Key Man Insurance Policy	(15)	-
Bad Debts/Provision for Bad Debts	-	-
Operating profit before working capital changes	**604**	**17**
Adjustments for		
Decrease/(Increase) in Mat Credit Entitlement	-	-
Decrease/(Increase) in Inventories	(294)	58
Decrease/(Increase) in Trade Receivables	(2,211)	(1,032)
Decrease/(Increase) in other Receivables	(91)	34
Increase/(Decrease) in Trade payables	1,629	1,647
Increase/(Decrease) in other payables	397	11,606
Cash generated from operations	**33**	**12,330**
Income tax paid	-	-
Net Cash from operating activities	**33**	**12,330**
B. Cash Flow from Investing Activities		
Advance against Sale of Murthal Plant	-	-
Sale of property, plant and equipment's	19	148
Interest Received	-	-
Income from Key Man Insurance Policy	15	-
Net cash from Investment activities	**34**	**148**
C. Cash Flow from Financing Activities		
Receipts against issue of Share Capital/Share Warrants	-	-
Increase/(Decrease) in short term borrowings	-	(12,490)
Increase/(Decrease) in Long term borrowings	221	262
Interest paid	(198)	(206)
Net cash flow from financing activities	**23**	**(12,433)**
Net Increase/(Decrease) in Cash and Cash Equivalents	**90**	**44**
- Cash & Cash equivalent at beginning of the year	67	116
- Cash & Cash equivalent at end of the year	157	161
	90	**44**

The above cash flow statement has been prepared under the 'Indirect Method" as set our in Ind AS7, Statement of Cash Flow

KOHINOOR FOODS LIMITED HARYANA

ARORA & CHOUDHARY ASSOCIATES
CHARTERED ACCOUNTANTS
71-A, Mittal Chambers, Opp. Inox, Nariman Point, Mumbai-400021 (Maharashtra)
Tel: 022-22025600, 22025601 E-mail : katyal.divya1@gmail.com

Independent Auditor's Review Report on unaudited standalone financial results of Kohinoor Foods Limited for the quarter and half year ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Kohinoor Foods Limited

1. Introduction / Management's responsibility

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Kohinoor Foods Limited ('the Company') for the quarter and half year ended 30th September, 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 Regulations"). The Statement, which is the responsibility of the Company's Management, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of review

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.

3. Basis for Qualified Conclusion

As stated in Note 10 to the Statement, the Company had provided a corporate guarantee in respect of borrowings availed by its wholly owned subsidiary in the United States of America, which was invoked by the lender in an earlier period. The Company has not recognised interest in respect of the obligation arising pursuant to such invocation amounting to ₹90.04 lakh for the quarter ended September 30, 2026 and ₹176.65 lakh for the six months ended on that date. The cumulative amount of such unrecognised interest as at September 30, 2026 aggregates to ₹1,704.94 lakh.

Based on our review of the underlying contractual arrangements and the invocation of the corporate guarantee, in our view, the aforesaid interest is required to be recognised in accordance with the applicable Indian Accounting Standards. Consequently, finance costs for the quarter and six months ended September 30, 2026 are understated by ₹90.04 lakh and ₹176.65 lakh, respectively, financial liabilities as at September 30, 2026 are understated by ₹1,704.94 lakh and other equity is correspondingly overstated, subject to the consequential tax effects, if any.

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Rohtak : B-3/1853, First Floor, Shant Mai Chowk, Civil Road, Rohtak (Haryana) Tel: 01262-252521 E-mail: acassorohtak@yahoo.com

The standalone financial results of the Company for the quarter ended June 30, 2026, which form part of the results for the six months ended September 30, 2026, were reviewed by the predecessor statutory auditors, who had also modified their conclusion in respect of the aforesaid matter in their report dated August 13, 2026. The Company has not adjusted the amounts reported for the quarter ended June 30, 2026 in respect of the aforesaid matter.

4. Qualified Conclusion

Based on our review conducted and procedures performed as stated above, except for the effects of the matter described in the Basis for Qualified Conclusion section above, 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 applicable Indian Accounting Standards prescribed under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Material Uncertainty Related to Going Concern

We draw attention to Note 12 to the accompanying Statement, which describes that the Company has accumulated losses and its net worth continues to be negative as at September 30, 2026. These events and conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

As further stated in the said Note, the Company has fully discharged the amounts payable under the revised/revived One Time Settlement with the lead bank, has reported improved operating performance during the six months ended September 30, 2026 and has initiated a rights issue pursuant to which, inter alia, certain existing borrowings from promoters are proposed to be converted into equity shares of the Company. Management, having regard to these factors and its assessment of the Company's expected operating cash flows and funding requirements, has prepared the accompanying Statement on a going-concern basis.

Our conclusion is not modified in respect of this matter.

6. Other matters

The standalone financial results of the Company for the quarter ended June 30, 2026 and for the quarter and six months ended September 30, 2025 were reviewed by the predecessor statutory auditors, who expressed modified conclusions on such financial results in their reports dated August 13, 2026 and November 13, 2025, respectively.

The standalone financial statements of the Company for the year ended March 31, 2026 were audited by the predecessor statutory auditors, who expressed a qualified opinion on those financial statements in their report dated May 28, 2026.

The Statement includes the results for the quarter ended September 30, 2026, being the balancing figures between the reviewed figures in respect of the six months ended September 30, 2026 and the figures for the quarter ended June 30, 2026, which were subjected to limited review by the predecessor statutory auditors.



Our conclusion is not modified in respect of the above matters.

For Arora & Choudhary Associates
Chartered Accountants
Firm Registration No.: 003870N

CA. Vijay Kumar Choudhary
Partner
Membership No.: 081843

Place: New Delhi
Date: November 13, 2026
UDIN: 26081843BWIBWN2701

CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED/HALF YEAR ENDED SEPTEMBER 30, 2026.

(Rounded off, Rs. in Lacs)

Sl. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	AUDITED
I	Revenue from Operation	8,282	2,960	4,829	11,241	6,456	14,760
II	Other Income	323	220	245	543	347	1,127
III	**Total Income (I+II)**	**8,605**	**3,179**	**5,074**	**11,784**	**6,803**	**15,887**
IV	**Expenses**						
	Cost of material consumed	368	351	3456	719	4,026	10,436
	Purchase of stock-in-trade	6,124	1,729	264	7,853	391	693
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	98	(257)	107	(159)	(3)	(36)
	Employee benefits expense	324	300	308	624	626	1,239
	Finance Costs	52	1	79	53	206	598
	Depreciation and amortisation expense	65	63	145	128	286	551
	Other Expenses	1,348	781	784	2,129	1,531	3,079
	Total expenses (IV)	**8,378**	**2,970**	**5,143**	**11,348**	**7,064**	**16,559**
V	**Profit/ (Loss) before exceptional items and tax (III-IV)**	**226**	**210**	**(69)**	**436**	**(260)**	**(672)**
VI	Add : Exceptional Items	(145)			(145)	-	9,599
	Prior Period (Expenses)/Income			(1)	-	(15)	(16)
VII	**Profit/ (Loss) before tax (V-VI)**	**81**	**210**	**(70)**	**291**	**(275)**	**8,911**
VIII	Tax Expense				-		
	(1) Current Tax				-		
	(2) Income Tax for Prior Years						547
	(3) Deferred tax					-	298
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**81**	**210**	**(70)**	**291**	**(275)**	**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)**	**81**	**210**	**(70)**	**291**	**(275)**	**8,066**
XIV	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss					-	(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)**	**81**	**210**	**(70)**	**291**	**(275)**	**8,063**
XVI	Earning per Equity share (for continuing operation):						
	(1) Basic	0.22	0.57	(0.19)	0.78	(0.74)	21.75
	(2) Diluted	0.22	0.57	(0.19)	0.78	(0.74)	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	0.22	0.57	(0.19)	0.78	(0.74)	21.75
	(2) Diluted	0.22	0.57	(0.19)	0.78	(0.74)	21.75

KOHINOOR FOODS LIMITED HARYANA

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP, 2026

(Rounded off, Rs. in Lacs)

Sl No.	Particulars	AS AT 30.09.2026 UNAUDITED	AS AT 31.03.2026 AUDITED
	ASSETS		
1	**Non-current assets**		
	Property, Plant and Equipment	4131	4278
	Capital work-in-progress	-	-
	Financial Assets		
	Investments		
	Other Financial Assets		
	Other Non Current Assets	106	459
	Deferred tax assets (net)	-	-
	Total Non-Current Assets	**4236**	**4737**
2	**Current Assets**		
	Inventories	959	665
	Financial Assets		
	Investments		
	Trade receivables	5418	3208
	Cash and cash equivalents	157	67
	Other Financial Assets	27	8
	Other current assets	937	511
	Total Current Assets	**7499**	**4459**
	Total Assets	**11735**	**9197**
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share capital	3707	3707
	Other Equity	-12803	-13094
	Total Equity	**-9096**	**-9387**
	LIABILITIES		
1	**Non-current liabilities**		
	Financial Liabilities		
	Borrowings	10518	10297
	Provisions	132	132
	Deferred Tax Liability(Net)	130	130
	Total Non-Current Liabilities	**10779**	**10559**
2	**Current liabilities**		
	Financial Liabilities		
	Borrowings	-	-
	Trade payables	4787	3159
	Other financial liabilities	5000	4705
	Other current liabilities	238	134
	Provisions	27	27
	Total Current Liabilities	**10051**	**8025**
	Total Equity and Liabilities	**11735**	**9197**

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 November 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 Holding 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 holding company was sanctioned by the consortium Lenders, during the FY 2024-2025. The holding company has fully paid the OTS amount alongwith interest during the last year. The holding company has obtained NOC from all 6 lenders and is in process of obtaing Consolidated NOC from the Lead Bank in terms of the sanctioned One Time Settlement.

6) a) The holding company had received an ex-parte interim order dated June 25, 2020 from the Debt Recovery Tribunal-III, Delhi ("DRT") in the matter of ICICI Bank vs. Kohinoor Foods Limited, restraining the holding Company, until further orders, from transferring, alienating, disposing of, encumbering or otherwise creating any third-party interest in respect of certain hypothecated assets/immovable properties of the Holding Company. Subsequently, the financial assistance and related rights were assigned/transferred to Prudential Asset Reconstruction Company ("Prudential ARC"). The Holding Company entered into a One Time Settlement with Prudential ARC and has paid the entire settlement amount together with the applicable interest. 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 Holding Company, The holding company was contesting the matter and had also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT.However, the holding Company has paid in full the agreed One time settlement amount along with interest to the lenders. In view of the settlement, the Lead Bank has withdrawn the case and has also issued NOC to the holding company.The holding company has also withdrawn the case before DRAT,Delhi with liberty.

7) The Holding Company was involved in certain legal proceedings with a vendor in relation to execution proceedings initiated before the District and Sessions Court, Faridabad. In connection with the matter, the Holding Company had also initiated proceedings before the Hon'ble High Courts of Punjab and Haryana and Delhi and the Hon'ble Supreme Court of India. Pursuant to the directions/orders passed in the matter, the Holding Company had deposited interest of ₹94.40 lakh with the Court. Subsequently, the Holding Company and the vendor arrived at an amicable settlement and entered into a conciliation agreement dated October 12, 2026 before the Delhi High Court Mediation and Conciliation Centre, pursuant to which the Holding Company agreed to pay an additional amount of ₹51.00 lakh towards interest. Accordingly, during the current period, the Holding Company has recognised and disclosed as an exceptional item, an aggregate interest cost of ₹145.40 lakh, comprising the amount of ₹94.40 lakh deposited earlier and the additional interest of ₹51.00 lakh agreed under the settlement. The parties are taking necessary steps for withdrawal/disposal of the related legal proceedings. The Holding Company has withdrawn the petitions filed before the Hon'ble High Courts of Punjab and Haryana and Delhi. The proceedings before the District and Sessions Court, Faridabad remain pending for formal disposal. Further, an amount of ₹387 lakh representing an earlier claim against the vendor, which is no longer considered recoverable pursuant to the settlement, has been written off and included under "Other expenses".

8) The Municipal Corporation, Faridabad had issued a notice to the builder of Pinnacle Tower, Surajkund, Faridabad, requiring vacation of the premises. The builder challenged the aforesaid notice before the Hon'ble Punjab and Haryana High Court and has obtained an interim stay against the order of the Municipal Commissioner, Faridabad. The matter remains pending adjudication before the Hon'ble High Court. The Holding Company had also initiated proceedings before the Civil Judge (Senior Division), Faridabad seeking relief against the aforesaid order. The Court, having regard to the interim protection already granted by the Hon'ble High Court, did not grant any further interim relief at that stage. The matter remains pending and the next date of hearing is December 7, 2026. Based on the present status of the proceedings and the interim protection in force, management has considered the financial implications of the matter and no adjustment has been considered necessary in the accompanying standalone financial results.

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 Holding Company had provided a corporate guarantee in respect of certain borrowings availed by its wholly owned subsidiary in the USA. The said corporate guarantee was invoked by the lender during an earlier period. The Holding Company has not recognised interest amounting to ₹90.04 lakh for the quarter ended September 30, 2026 and ₹176.65 lakh for the half year ended September 30, 2026 in respect of the obligation arising pursuant to invocation of the corporate guarantee. The cumulative amount of such unrecognised interest, computed from the date of invocation up to September 30, 2026, amounts to ₹1,704.94 lakh.

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 Holding Company. The Directors and Holding Company have already applied for settlement application with SEBI. The SEBI Settlement Committee has granted hearing with the Holding Company. The Director / representative of the holding company has submitted the reply to SEBI.

12) The Holding Company has accumulated losses and its net worth continues to be negative as at September 30, 2026. These conditions, together with the Holding Company's financial position, indicate the existence of a material uncertainty that may cast significant doubt on the Holding Company's ability to continue as a going concern. During the previous year, the Holding Company had entered into a revised/revived One Time Settlement ("OTS") with the lead bank and the amounts payable under the OTS have since been fully discharged. Further, the Holding Company has reported improved operating performance during the six months ended September 30, 2026 and has initiated a rights issue pursuant to which, inter alia, certain existing borrowings from promoters are proposed to be converted into equity shares of the Holding Company. Management has evaluated the Holding Company's financial position, expected operating cash flows, funding requirements and the aforesaid measures and, based on its assessment, considers that the Holding Company will be able to realise its assets and discharge its liabilities in the normal course of business. Accordingly, the financial results have been prepared on a going-concern basis.

13) The Holding 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.

14) The Board of Directors of the Holding Company, at its meeting held on August 13, 2026, approved the raising of funds by way of issue of equity shares on a rights basis to the eligible equity shareholders of the Holding Company for an aggregate amount of up to ₹105 crore, on such terms and conditions as may be determined by the Board of Directors or a duly constituted committee thereof, subject to receipt of requisite statutory, regulatory and other applicable approvals. Pursuant thereto, the Holding Company has submitted applications to the stock exchanges on which its equity shares are listed seeking in-principle approval for the proposed Rights Issue. As at the date of approval of these financial results, the applications are under consideration and the requisite in-principle approvals are awaited. Accordingly, the proposed Rights Issue remains subject to completion of the requisite regulatory and other applicable processes and no proceeds have been received by the Holding Company pursuant to the proposed Rights Issue as at September 30, 2026.

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

Satnam Arora
Jt. Managing Director
DIN No. 00010667

Place : Faridabad
Date : 13th Nov, 2026

Consolidated Cash Flow Statement for the Half Year ended 30th Sep2026 (Rounded off, Rs. in Lacs)

Particulars	For the Year Ended 30-Sep-2026	For the Year Ended 30-Sep-2025
A. Cash Flow From Operating Activities		
Net Profit before tax	**291**	**(275)**
Adjustments for :		
Depreciation and Amortisation Expenses	128	286
Finance cost	198	206
Interest income	-	-
(Profit)/Loss on Sale/Deletion of Fixed Assets	1	(201)
Exceptional Items(Gain on OTS)	-	-
Income from Key Man Insurance Policy	(15)	-
Bad Debts/Provision for Bad Debts	-	-
Operating profit before working capital changes	**602**	**16**
Adjustments for		
Decrease/(Increase) in Mat Credit Entitlement	-	-
Decrease/(Increase) in Inventories	(294)	58
Decrease/(Increase) in Trade Receivables	(2,211)	(1,032)
Decrease/(Increase) in other Receivables	(91)	34
Increase/(Decrease) in Trade payables	1,629	1,647
Increase/(Decrease) in other payables	398	11,607
Un realized Foreign Exchange Gain/Loss	(0)	(0)
Cash generated from operations	**33**	**12,330**
Income tax paid	-	-
Net Cash from operating activities	**33**	**12,330**
B. Cash Flow from Investing Activities		
Advance against Sale of Murthal Plant	-	-
Sale of property, plant and equipment's	19	148
Interest Received	-	-
Income from Key Man Insurance Policy	15	-
Net cash from Investment activities	**34**	**148**
C. Cash Flow from Financing Activities		
Receipts against issue of Share Capital/Share Warrants	-	-
Increase/(Decrease) in short term borrowings	-	(12,490)
Increase/(Decrease) in Long term borrowings	221	262
Interest paid	(198)	(206)
Net cash flow from financing activities	**23**	**(12,433)**
Net Increase/(Decrease) in Cash and Cash Equivalents	**90**	**44**
- Cash & Cash equivalent at beginning of the year	67	116
- Cash & Cash equivalent at end of the year	157	161
	90	**44**

The above cash flow statement has been prepared under the 'Indirect Method" as set our in Ind AS7, Statement of Cash Flow.

ARORA & CHOUDHARY ASSOCIATES
CHARTERED ACCOUNTANTS
71-A, Mittal Chambers, Opp. Inox, Nariman Point, Mumbai-400021 (Maharashtra)
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Independent Auditor's Review Report on unaudited consolidated financial results of Kohinoor Foods Limited for the quarter and half year ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Kohinoor Foods Limited

1. Introduction / Management's responsibility

We have reviewed the accompanying statement of unaudited consolidated financial results of Kohinoor Foods Limited ("the Company" or "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries are together referred to as "the Group") for the quarter and half year ended September 30, 2026 together with the notes thereon (the "Statement") attached herewith pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

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" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of review

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 No. CIR/CFD/CMD1/44/2019 dated March 19, 2019 issued by Securities and Exchange Board of India under Regulation 33(8) of the Regulations, to the extent applicable. The Statement includes the results of the subsidiaries listed in **Annexure A**.

3. Basis for Qualified Conclusion

As stated in Note 10 to the Statement, the Holding Company had provided a corporate guarantee in respect of borrowings availed by its wholly owned subsidiary in the United States of America, which was invoked by the lender in an earlier period. The Holding Company has not recognised interest in respect of the obligation arising pursuant to such invocation amounting to ₹90.04 lakh for the quarter ended September 30, 2026 and ₹176.65 lakh for the six months ended on that date. The cumulative amount of such unrecognised interest as at September 30, 2026 aggregates to ₹1,704.94 lakh.

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Based on our review of the underlying contractual arrangements and the invocation of the corporate guarantee, in our view, the aforesaid interest is required to be recognised in accordance with the applicable Indian Accounting Standards. Consequently, finance costs for the quarter and six months ended September 30, 2026 are understated by ₹90.04 lakh and ₹176.65 lakh, respectively, financial liabilities as at September 30, 2026 are understated by ₹1,704.94 lakh and other equity is correspondingly overstated, subject to the consequential tax effects, if any.

The consolidated financial results of the Group for the quarter ended June 30, 2026, which form part of the results for the six months ended September 30, 2026, were reviewed by the predecessor statutory auditors, who had also modified their conclusion in respect of the aforesaid matter in their report dated August 13, 2026. The Holding Company has not adjusted the amounts reported for the quarter ended June 30, 2026 in respect of the aforesaid matter.

4. Qualified Conclusion

Based on our review conducted and procedures performed as stated above, except for the effects of the matter described in the Basis for Qualified Conclusion section above, 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 applicable Indian Accounting Standards prescribed under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Material Uncertainty Related to Going Concern

We draw attention to Note 12 to the accompanying Statement, which describes that the Holding Company has accumulated losses and its net worth continues to be negative as at September 30, 2026. These events and conditions indicate that a material uncertainty exists that may cast significant doubt on the Holding Company's ability to continue as a going concern.

As further stated in the said Note, the Holding Company has fully discharged the amounts payable under the revised/revived One Time Settlement with the lead bank, has reported improved operating performance during the six months ended September 30, 2026 and has initiated a rights issue pursuant to which, inter alia, certain existing borrowings from promoters are proposed to be converted into equity shares of the Holding Company. Management, having regard to these factors and its assessment of the Holding Company's expected operating cash flows and funding requirements, has prepared the accompanying Statement on a going-concern basis.

Our conclusion is not modified in respect of this matter.

6. Other Matters

The accompanying Statement includes unaudited interim financial results and other financial information in respect of:

- 1 subsidiary, whose unaudited interim financial information include total assets of Rs Nil lakhs as at September 30, 2026, total revenues of Rs. Nil lakhs and Rs. Nil lakhs, total net loss after tax of Rs. 0.26 lakhs and Rs. 0.26 lakhs and total comprehensive loss of Rs. 0.26 lakhs and Rs. 0.26 lakhs , for the quarter ended September 30, 2026 and for the half year ended September 30, 2026 respectively, and cash inflows of Rs.Nil



lakhs for the half year ended September 30, 2026 as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results / financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

- 1 subsidiary, whose unaudited interim financial information has been certified by the management and have not been subjected to limited review. These interim financial statements/ financial information include total assets of Rs. 131.23 lakhs as at September 30, 2026, total revenues of Rs. Nil lakhs and Rs. Nil lakhs, total net loss after tax of Rs. 1.11 lakhs and Rs. 1.11 lakhs and total comprehensive loss of Rs. 1.11 lakhs and Rs. 1.11 lakhs, for the quarter ended September 30, 2026 and for the half year ended September 30, 2026 respectively, and cash inflows of Rs. Nil lakhs for the half year ended September 30, 2026 as considered in the Statement. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiary, is based solely on such interim financial statements/ financial information as certified by the Holding Company's management. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiary, is based solely on such interim financial statements/ financial information as certified by the respective company's management.

The consolidated financial results of the Group for the quarter ended June 30, 2026 and for the quarter and six months ended September 30, 2025 were reviewed by the predecessor statutory auditors, who expressed modified conclusions on such financial results in their reports dated August 13, 2026 and November 13, 2025, respectively. The consolidated financial statements of the Group for the year ended March 31, 2026 were audited by the predecessor statutory auditors, who expressed a qualified opinion on those financial statements in their report dated May 28, 2026.

The Statement includes the results for the quarter ended September 30, 2026, being the balancing figures between the reviewed figures in respect of the six months ended September 30, 2026 and the figures for the quarter ended June 30, 2026, which were subjected to limited review by the predecessor statutory auditors.

Our conclusion is not modified in respect of the above matters.

For Arora & Choudhary Associates
Chartered Accountants
Firm Registration No.: 003870N

CA. Vijay Kumar Choudhary
Partner
Membership No.: 081843
Place: New Delhi
Date: November 13, 2026
UDIN: 26081843CDCVDJ8792

ARORA & CHOUDHARY ASSOCIATES * CA INDIA FRN: 003870N New Delhi * Chartered Accountants

Annexure A

Sr. No	Subsidiaries
1	Sachdeva Brothers Private Limited
2	Kohinoor Foods Ltd Inc. (incorporated in the United States of America)

