TAPI FRUIT PROCESSING LIMITED
www.tapifood.com | E-mail : cs@tapifood.com | CIN:L10790GJ2018PLC103201

Date: November 03, 2026

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai – 400051.

Subject: **Disclosure pursuant to Regulation 30 read with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015- Outcome of the Board Meeting held on Tuesday, November 03, 2026.**

Reference: Tapi Fruit Processing Limited (Symbol: TAPIFRUIT)

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the company at its meeting held today i.e. on Tuesday, November 03, 2026 has inter-alia considered and approved Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended on September 30, 2026 as reviewed and recommended by the Audit Committee.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

1. Unaudited Standalone & Consolidated Financial Results for the half year ended September 30, 2026.
2. Limited Review Report by Auditors of the Company on Unaudited Standalone & Consolidated Financial Results for the half year ended September 30, 2026.

The meeting commenced at 3:00 P.M. and concluded at 04:00 P.M.

We request you to kindly take the record of same.

Thanking you,

Yours faithfully,

For, Tapi Fruit Processing Limited

KASHYAPKUMAR NAGJIBHAI PANDAV
Digitally signed by KASHYAPKUMAR NAGJIBHAI PANDAV
Date: 2026.11.03 16:09:03 +05'30'

TAPI FRUIT PROCESSING LIMITED SURAT

Kashyapkumar Pandav
Company Secretary & Compliance Officer

Place: Surat

TAPI FRUIT PROCESSING LIMITED

CIN: L10790GJ2018PLC103201

Office No-212 to 214 Sunrise Chambers, Near Ashok Colony, Mini Bazar, Varachha Road, Surat-395006, Gujarat

Statement of Standalone Un-Audited Financial Results for the Half year ended on 30th September, 2026

(` in lakhs)

SR. NO.	Particulars	Half year ended			Year ended	Year ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026	31-03-2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	a) Revenue from operations	1,240.22	1,335.44	1,092.32	2,427.76	1,749.76
	b) Other income	0.68	1.07	0.08	1.15	9.02
	Total revenue	**1,240.90**	**1,336.51**	**1,092.40**	**2,428.91**	**1,758.78**
2	**Expenses**					
	(a) Cost of materials consumed	861.40	845.93	827.27	1,673.20	1,306.50
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11.44)	58.78	(75.49)	(16.71)	(0.97)
	(d) Employee benefits expense	127.73	125.54	94.08	219.62	170.90
	(e) Finance cost	35.59	38.80	28.91	67.71	9.39
	(f) Depreciation and amortisation expense	139.14	140.35	127.94	268.29	92.82
	(g) Other Expenses	188.72	215.22	188.97	404.19	350.41
	(i) Manufacturing Expense	72.51	83.55	76.61	160.16	115.98
	(ii) Marketing and Selling Expense	70.90	94.06	69.83	163.89	131.06
	(iii) Other Expense	45.32	37.61	42.53	80.14	103.37
	Total expenses	**1,341.14**	**1,424.61**	**1,191.69**	**2,616.29**	**1,929.04**
3	**Profit before exceptional items and tax**	**(100.24)**	**(88.10)**	**(99.29)**	**(187.38)**	**(170.26)**
4	Exceptional items	-	-	(0.21)	(0.21)	14.84
5	**Profit before tax**	**(100.24)**	**(88.10)**	**(99.50)**	**(187.60)**	**(155.43)**
6	Tax expense:					
	(1) Current tax	-	-	-		
	(2) Deferred tax	-	(6.07)	-	(6.07)	1.80
	(3) Earlier year tax	-	-	-	-	-
7	**Net Profit (Loss) from continuing operations after tax**	**(100.24)**	**(82.04)**	**(99.50)**	**(181.53)**	**(157.23)**
8	Profit (Loss) from discontinued operations	-	-	-		
9	Tax expense of discontinued operations	-	-	-		
10	**Net Profit (Loss) from discontinued operations**	-	-	-		
11	**Net profit (loss) for the period**	**(100.24)**	**(82.04)**	**(99.50)**	**(181.53)**	**(157.23)**
13	Paid-up equity share capital (Face Value of Rs. 10/- each)	430.05	430.05	430.05	430.05	427.30
14	Reserves excluding revaluation reserve as shown in audited balance sheet	-	-	-	588.98	756.39
15	Earnings Per Share (before exceptional items) of ` 10/- each) (not annualised):					
	(a) Basic	(2.33)	(1.91)	(2.32)	(4.23)	(4.08)
	(b) Diluted	(2.33)	(1.91)	(2.31)	(4.22)	(4.03)
	Earnings Per Share of `10/- each) (not annualised):					
	(a) Basic	(2.33)	(1.91)	(2.32)	(4.23)	(3.73)
	(b) Diluted	(2.33)	(1.91)	(2.31)	(4.22)	(3.68)
	See accompanying note to the Financial Results					

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TAPI FRUIT PROCESSING LIMITED ★SURAT★ Tapi

TAPI FRUIT PROCESSING LIMITED
CIN: L10790GJ2018PLC103201
Office No-212 to 214 Sunrise Chambers, Near Ashok Colony, Mini Bazar, Varachha Road, Surat-395006, Gujarat

Standalone Statement of Assets and Liabilities as at 30th September, 2026

(₹ In Lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
EQUITY AND LIABILITIES		
Shareholder's Fund		
(a) Equity Share capital	430.05	430.05
(b) Reserve and Surplus	488.74	588.98
(c) Money received against share Warrants	-	-
	918.79	**1,019.03**
Share Application Money Pending Allotment	-	-
Non-Current liabilities		
(i) Long Term Borrowings	735.69	549.95
(ii) Deferred Tax Liabilities (Net)	-	-
(iii) Other Non Current Liabilities	50.00	50.00
(iii) Long Term Provisions	-	-
	785.69	**599.95**
Current Liabilities		
(i) Short Term Borrowings	591.62	558.10
(ii) Trade payables	-	
(a) total outstanding dues to micro and small enterprises	-	-
(b) total outstanding dues of creditors other than micro and small enterprises	314.21	287.11
(iii) Other Current Liabilities	53.86	20.55
(iii) Short Term Provisions	18.84	9.12
	978.54	**874.88**
Total Equity and Liabilities	**2,683.02**	**2,493.86**
Assets		
Non-Current assets		
(i) Property, plant & equipment and Intangible Assets		
(a) Property, plant & equipment	1,899.62	1,648.43
(b) Intangible Assets	0.25	0.25
(c) Capital Work-in-Progress	17.80	143.00
(ii) Non- Current Investments	2.01	1.98
(iii) Deferred Tax Assets	7.45	7.45
(iv) Long Term Loans and Advances	-	-
(v) Other Non-current assets	-	-
Total Non-Current assets	**1,927.14**	**1,801.11**
Current assets		
(a) Current Investments	-	-
(b) Inventories	286.14	313.58
(c) Trade receivables	228.31	190.73
(d) Cash and cash equivalents	1.11	3.20
(d) Short Term Loans and Advances	-	-
(d) Other Current assets	240.32	185.24
Total Current assets	**755.88**	**692.75**
Total Assets	**2,683.02**	**2,493.86**

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TAPI FRUIT PROCESSING LIMITED ★SURAT★

TAPI FRUIT PROCESSING LIMITED

CIN: L10790GJ2018PLC103201

Office No-212 to 214 Sunrise Chambers, Near Ashok Colony, Mini Bazar, Varachha Road, Surat-395006, Gujarat

Standalone Cash Flow Statement for the half year ended 30th September, 2026

(₹ In Lakhs)

Particulars	for the Half Year ended 30/09/2026	for the Year ended 31/03/2026
	Unaudited	Audited
A. Cash flow from operating activities		
Net Profit / (Loss) before tax	(100.24)	(187.60)
Adjustments for:		
Finance costs	35.59	67.71
ESOP Expenses	-	0.21
(Profit)/loss on sale / write off of assets	-	5.87
Depreciation and amortisation expense	139.14	268.29
	74.49	154.48
Operating profit / (loss) before working capital changes	74.49	154.48
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	27.44	(107.36)
Trade receivables	(37.58)	(52.59)
Short-term loans and advances	-	-
Other current assets	(55.08)	(105.28)
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payables	27.10	72.12
Other current liabilities	33.31	(24.43)
Short-term provisions	9.72	7.83
	4.91	(209.71)
	79.40	(55.23)
Cash flow from extraordinary items	-	-
Cash generated from operations	79.40	(55.23)
Net income tax (paid) / refunds	-	-
Net cash flow from / (used in) operating activities (A)	**79.40**	**(55.23)**
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(265.13)	(371.60)
Proceeds from sale of fixed assets	-	8.90
(Increase)/Decrease in Non Current Investments	(0.03)	(0.08)
(Increase)/Decrease in Other Current Assets/ Non Current Assets	-	-
(Increase)/Decrease in Current Investments	-	-
Purchase of Shares of subsidiery company	-	-
Cash flow from extraordinary items	-	-
Proceeds from sale of investments	-	-
Net income tax (paid) / refunds	-	-
Net cash flow from / (used in) investing activities (B)	**(265.17)**	**(362.78)**
C. Cash flow from financing activities		
Proceeds from equity share capital (Including Security Premium)	-	11.00
Money received against share Warrants	-	-
Proceeds from long-term borrowings	242.22	213.44
Repayment of borrowings	(56.48)	(97.39)
Proceeds from other short-term borrowings	33.52	357.86
Finance cost	(35.59)	(67.71)
	-	-
Net cash flow from / (used in) financing activities (C)	183.67	417.20
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(2.09)	(0.81)
Cash and cash equivalents at the beginning of the year	3.20	4.01
Cash and cash equivalents at the end of the half year	**1.11**	**3.20**

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TAPI FRUIT PROCESSING LIMITED ★SURAT★

Notes-

1 The above Un Audited Financial Results of the Company for the Half Year ended 30th September, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2 The above Un Audited Results of the Company for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 3rd November, 2026. The statutory auditors have expressed an unmodified audit opinion on the financial results.

3 Previous period figures have been regrouped/re-classified wherever necessary.

4 There are no Investors Complaints pending as on 30th September, 2026.

5 The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.

6 The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.

7 The Company is engaged in the Business of Manufacturing of Jam and Jelly Base Product. All the product of the company are falling under only one reportable segment i.e. FMCG. Hence, there is no separate reporting segment in terms of Accounting Standard 17.

For and on behalf of
Tapi Fruit Processing Limited

TAPI FRUIT PROCESSING LIMITED * SURAT * tapi

Ghanshyam Lukhi
Managing Director
DIN - 06704416

Place: Surat
Date: 03.11.2026

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KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
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Independent Auditor's Review Report on Standalone Unaudited Half Yearly Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

To
The Board of Directors of
Tapi Fruit Processing Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the statement") of **Tapi Fruit Processing Limited** ("the Company") for the 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 Regulation').

2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 25 "Interim Financial Reporting" "(AS 25)", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, to 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 inquiries 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.

KANSARIWALA & CHEVLI CHARTERED ACCOUNTANTS FRN 123689W SURAT

4. Based on our limited review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with Accounting Standard and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR KANSARIWALA & CHEVLI
Chartered Accountants
(FRN : 123689W)

Place: Surat
Date: 03.11.2026

KANSARIWALA & CHEVLI * CHARTERED ACCOUNTANTS FRN 123689W * SURAT *

(A. H. Chevli)
Partner
Mem. No. 038259
UDIN: 26038259EUJTSK2452

TAPI FRUIT PROCESSING LIMITED
CIN: L10790GJ2018PLC103201
Office No-212 to 214 Sunrise Chambers, Near Ashok Colony, Mini Bazar, Varachha Road, Surat-395006, Gujarat

Statement of Consolidated Financial Results for the Half year ended on 30th September, 2026

(` in lakhs)

SR. NO.	Particulars	Half year ended			Year ended	Year ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026	31-03-2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	a) Revenue from operations	1,487.75	1,616.44	1,236.27	2,852.71	2,018.86
	b) Other income	0.75	1.07	0.08	1.15	9.22
	Total revenue	**1,488.51**	**1,617.51**	**1,236.35**	**2,853.86**	**2,028.08**
2	**Expenses**					
	(a) Cost of materials consumed	1,071.23	1,022.04	1,011.86	2,033.90	1,530.03
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11.21)	118.60	(139.22)	-20.62	0.63
	(d) Employee benefits expense	144.60	145.04	108.30	253.34	185.70
	(e) Finance cost	36.48	39.76	28.92	68.68	9.40
	(f) Depreciation and amortisation expense	143.10	144.48	129.08	273.56	94.95
	(g) Other Expenses	202.93	218.04	196.52	414.56	357.59
	(i) Manufacturing Expense	72.51	84.94	76.61	161.55	115.99
	(ii) Marketing and Selling Expense	81.31	89.05	75.11	164.16	134.23
	(iii) Other Expense	49.12	44.05	44.80	88.85	107.37
	Total expenses	**1,587.12**	**1,687.96**	**1,335.46**	**3,023.41**	**2,178.29**
3	**Profit before exceptional items and tax**	**(98.61)**	**(70.45)**	**(99.11)**	**(169.55)**	**(150.21)**
4	Exceptional items	-	-	(0.21)	(0.21)	14.84
5	**Profit before tax**	**(98.61)**	**(70.45)**	**(99.32)**	**(169.76)**	**(135.37)**
6	Tax expense:					
	(1) Current tax	-	4.74	-	4.74	5.34
	(2) Deferred tax	-	(6.33)	-	(6.33)	1.73
	(3) Earlier year tax	-	-	0.04	0.04	0.71
7	**Net Profit (Loss) from continuing operations after tax**	**(98.61)**	**(68.87)**	**(99.36)**	**(168.21)**	**(143.15)**
8	Profit (Loss) from discontinued operations	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	**Net Profit (Loss) from discontinued operations**	-	-	-	-	-
11	**Net profit (loss) for the period**	**(98.61)**	**(68.87)**	**(99.36)**	**(168.21)**	**(143.15)**
13	Paid-up equity share capital (Face Value of Rs. 10/- each)	430.05	430.05	430.05	430.05	427.30
14	Reserves excluding revaluation reserve as shown in audited balance sheet	-	-	-	623.84	777.93
15	Earnings Per Share (before exceptional items) of ` 10/- each) (not annualised):					
	(a) Basic	(2.29)	(1.60)	(2.32)	(3.92)	(3.75)
	(b) Diluted	(2.29)	(1.60)	(2.31)	(3.91)	(3.70)
	Earnings Per Share of `10/- each) (not annualised):					
	(a) Basic	(2.29)	(1.60)	(2.32)	(3.92)	(3.40)
	(b) Diluted	(2.29)	(1.60)	(2.31)	(3.91)	(3.35)
	See accompanying note to the Financial Results					

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TAPI FRUIT PROCESSING LIMITED * SURAT *

TAPI FRUIT PROCESSING LIMITED
CIN: L10790GJ2018PLC103201
Office No-212 to 214 Sunrise Chambers, Near Ashok Colony, Mini Bazar, Varachha Road, Surat-395006, Gujarat

Consolidated Balance Sheet as at 30th September, 2026

(` In Lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
EQUITY AND LIABILITIES		
Shareholder's Fund		
(a) Equity Share capital	430.05	430.05
(b) Reserve and Surplus	525.23	623.84
(c) Money received against share Warrants	-	-
	955.28	**1,053.89**
Minority Interest	**0.20**	**0.20**
Non-Current liabilities		
(i) Long Term Borrowings	753.26	570.03
(ii) Deferred Tax Liabilities (Net)	-	-
(iii) Other Non Current Liabilities	50.00	50.68
(iii) Long Term Provisions	-	-
	803.26	**620.71**
Current Liabilities		
(i) Short Term Borrowings	596.50	562.75
(ii) Trade payables	-	
(a) total outstanding dues to micro and small enterprises	-	-
(b) total outstanding dues of creditors other than micro and small enterprises	368.70	303.42
(iii) Other Current Liabilities	69.62	50.65
(iii) Short Term Provisions	23.88	14.74
	1,058.70	**931.56**
Total Equity and Liabilities	**2,817.44**	**2,606.36**
Assets		
Non-Current assets		
(i) Property, plant & equipment and Intangible Assets		
(a) Property, plant & equipment	1,936.71	1,689.08
(b) Intangible Assets	0.25	0.25
(c) Capital Work-in-Progress	17.80	143.00
(ii) Non- Current Investments	1.21	1.18
(iii) Deferred Tax Assets	7.67	7.67
(iv) Long Term Loans and Advances	-	-
(v) Other Non-current assets	-	-
Total Non-Current assets	**1,963.65**	**1,841.18**
Current assets		
(a) Current Investments	-	-
(b) Inventories	290.47	317.92
(c) Trade receivables	258.81	191.87
(d) Cash and cash equivalents	3.70	5.55
(d) Short Term Loans and Advances	-	-
(d) Other Current assets	300.82	249.84
Total Current assets	**853.79**	**765.18**
Total Assets	**2,817.44**	**2,606.36**

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TAPI FRUIT PROCESSING LIMITED SURAT

TAPI FRUIT PROCESSING LIMITED
CIN: L10790GJ2018PLC103201
Office No-212 to 214 Sunrise Chambers, Near Ashok Colony, Mini Bazar, Varachha Road, Surat-395006, Gujarat

Consolidated Cash Flow Statement for the half year ended 30th September, 2026

(` In Lakhs)

Particulars	Half year ended 30/09/2026	Year ended 31/03/2026
	Unaudited	Audited
A. Cash flow from operating activities		
Net Profit / (Loss) before tax	(98.61)	(169.76)
Adjustments for:		
Finance costs	36.48	68.68
ESOP Expenses	-	0.21
(Profit)/loss on sale / write off of assets	-	5.86
Depreciation and amortisation expense	143.10	273.56
	80.97	178.55
Operating profit / (loss) before working capital changes	80.97	178.55
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	27.45	(111.28)
Trade receivables	(66.94)	(49.22)
Short-term loans and advances	-	-
Other current assets	(50.98)	(135.55)
Other Non Current Assets	-	-
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payables	65.28	87.96
Current liabilities and provisions		
Other current liabilities	18.97	(10.63)
Short-term provisions	9.14	8.11
	2.92	(210.61)
	83.89	(32.06)
Cash flow from extraordinary items	-	-
Cash generated from operations	83.89	(32.06)
Net income tax (paid) / refunds	-	(4.78)
Net cash flow from / (used in) operating activities (A)	**83.89**	**(36.84)**
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(265.53)	(408.04)
Proceeds from sale of fixed assets	-	8.90
(Increase)/Decrease in Non Current Investments	(0.03)	(0.07)
(Increase)/Decrease in Other Current Assets/ Non Current Assets	-	-
(Increase)/Decrease in Current Investments	-	-
Cash flow from extraordinary items	-	-
Proceeds from sale of investments	-	-
Net income tax (paid) / refunds	-	-
Net cash flow from / (used in) investing activities (B)	**(265.56)**	**(399.21)**
C. Cash flow from financing activities		
Proceeds from equity share capital (Including Security Premium)	-	11.00
Money received against share Warrants	-	-
Minority Interest	-	-
Proceeds from long-term borrowings	242.22	239.94
Repayment of borrowings	(58.99)	(103.99)
Increase/(Decrease) on Other Non Current Liabilities	(0.68)	-
Proceeds from other short-term borrowings	33.75	357.86
Finance cost	(36.48)	(68.68)
Net cash flow from / (used in) financing activities (C)	179.82	436.13
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(1.85)	0.08
Cash and cash equivalents at the beginning of the year	5.55	5.47
Cash and cash equivalents at the end of the half year	**3.70**	**5.55**

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TAPI FRUIT PROCESSING LIMITED * SURAT *

Notes-

1 The above Unaudited Financial Results of the Company for the Half year ended 30th September, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2 The above Unaudited Results of the Company for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 3rd November, 2026. The statutory auditors have expressed an unmodified audit opinion on the financial results.

3 The financial results included the results of the subsidiary, Tapi Wellness Private Limited.

4 Previous period figures have been regrouped/re-classified wherever necessary.

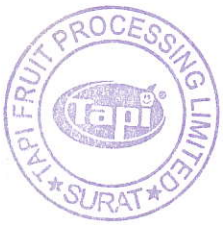
5 There are no Investors Complaints pending as on 30th September, 2026.

6 The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.

7 The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.

8 The Company is engaged in the Business of Manufacturing of Jam and Jelly Base Product. All the product of the company are falling under only one reportable segment i.e. FMCG. Hence, there is no separate reporting segment in terms of Accounting Standard 17.

For and on behalf of
Tapi Fruit Processing Limited



Ghanshyam Lukhi
Managing Director
DIN - 06704416

Place: Surat
Date: 03.11.2026

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Independent Auditor's Review Report on Consolidated Unaudited Half Yearly Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

To
The Board of Directors of
Tapi Fruit Processing Limited

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results ("the statement") of **Tapi Fruit Processing Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") for the 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 Regulation').

2. This statement which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 25 "Interim Financial Reporting" "(AS 25)", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, to 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 inquiries 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.

4. This statement includes the results of the following entities:

Holding Company	:	Tapi Fruit Processing Limited
Subsidiary Company	:	Tapi Wellness Private Limited

KANSARIWALA & CHEVLI CHARTERED ACCOUNTANTS FRN 123689W SURAT

Based on our limited review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with Accounting Standard and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR KANSARIWALA & CHEVLI
Chartered Accountants
(FRN : 123689W)

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
FRN 123689W
SURAT

(A. H. Chevli)
Partner
Mem. No. 038259
UDIN: 26038259MMSTUK7703

Place: Surat
Date: 03.11.2026