HINDUSTAN FOODS LIMITED
A Vanity Case Group Company
A Government Recognised two Star Export House
Registered Office: Office No. 3, Level 2, Centrium, Phoenix Market City,
15, Lal Bahadur Shastri Road, Kurla (West), Mumbai, Maharashtra, India, 400 070.
Email: business@thevanitycase.com, **Website:** www.hindustanfoodslimited.com
Tel. No.: +91 22 6980 1700/01, **CIN:** L15139MH1984PLC316003

Date: August 4, 2026

To, The General Manager Department of Corporate Services BSE Limited Floor 25, P. J. Towers, Dalal Street, Mumbai- 400 001 Tel: (022) 2272 1233 / 34 Company Scrip Code: 519126	To, The Manager, National Stock Exchange of India Limited, Listing Department, Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai 400 070 Company Symbol: HNDFDS

Dear Sir /Madam,

Sub.: Outcome of Board Meeting

Pursuant to Regulation 30 read with Part A of Schedule III, Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, We wish to inform you that, the Board of Directors of the Company at its Meeting held on today i.e., Tuesday, August 4, 2026 have approved an Un-Audited Consolidated & Standalone Financial Results of the Company for the Quarter ended June 30, 2026, copy of the same is enclosed along with the Limited Review Report of the Auditors thereon and marked as **"Annexure I"**.

The extract of the result will be published in the newspapers in terms of Regulation 47 (1) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 in due course.

The Board Meeting commenced at 12:00 noon and concluded at 4:45 p.m.

We request you to take the above on record.

Thanking you,

Yours faithfully,
For HINDUSTAN FOODS LIMITED

BANKIM
DILIP
PUROHIT

Bankim Purohit
Company Secretary and Legal Head
ACS 21865

Encl.: As above

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Independent Auditor's Review Report on consolidated unaudited financial results of Hindustan Foods Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Hindustan Foods Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Hindustan Foods Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net loss after tax and total comprehensive loss of its associate for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company 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').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No.	Name of the Entity	Relationship with the Holding Company
1	HFL Consumer Products Private Limited	Wholly Owned Subsidiary
2	Aero Care Personal Products LLP	Wholly Owned Subsidiary
3	HFL Healthcare and Wellness Private Limited (Formerly known as Reckitt Benckiser Scholl India Private Limited)	Wholly Owned Subsidiary
4	HFL Multiproducts Private Limited	Wholly Owned Subsidiary
5	KNS Shoetech Private Limited	Wholly Owned Subsidiary
6	Asar Green Kabadi Private Limited	Associate (w.e.f. August 21, 2025)

MSKA & ASSOCIATES LLP Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, 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 Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of two subsidiaries included in the Statement, whose interim financial information (before consolidation adjustment) reflects total revenues of Rs. 121.22 Crores, total net loss after tax of Rs. 2.16 Crores and total comprehensive loss of Rs. 1.89 Crores for the quarter ended June 30, 2026, as considered in the Statement. These interim financial information have been reviewed by other auditor whose reports 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 included in respect of these subsidiaries, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and reports of the other auditor.

7. The Statement includes the interim financial information of two subsidiaries which have not been reviewed by their auditor, whose interim financial information (before consolidation adjustment) reflects total revenues of Rs. 35.36 Crores, total net loss after tax of Rs. 1.21 Crores and total comprehensive loss of Rs. 1.19 Crores for the quarter ended June 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. 0.09 Crores and total comprehensive loss of Rs. 0.09 Crores for the quarter ended June 30, 2026, as considered in the Statement, in respect of an associate, based on its interim financial information which has not been reviewed by their auditor. These interim financial information 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 included in respect of these subsidiaries and associate is based solely on such Management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the Management.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Virendra Kanak
Partner
Membership No.: 110811
UDIN: 26110811ROQLDI1299

MSKA & ASSOCIATES LLP Chartered Accountants

Place: Mumbai
Date: August 04, 2026

HINDUSTAN FOODS LIMITED

Regd. Office: Level 2, Centrium, Pheonix Market City, 15 LBS marg, Kurla, Mumbai-70

CIN : L15139MH1984PLC316003, Website : www.hindustanfoodslimited.com, E-mail : investorrelations@thevanitycase.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Rs In Crores (Except for earning per share)

Sr. No.	Particulars	Three Months ended on 30.06.2026 (Uaudited)	Three Months ended on 31.03.2026 (Audited) (refer note 7)	Three Months ended on 30.06.2025 (Uaudited) (refer note 3 and 4)	For the year ended on 31.03.2026 (Audited)
	Income				
I	Revenue from operations	1,201.08	1,116.75	1,018.69	4,251.04
II	Other income	5.91	4.16	3.47	13.65
III	Total income (I+II)	1,206.99	1,120.91	1,022.16	4,264.69
IV	Expenses				
	(a) Cost of material consumed	964.32	895.43	799.01	3,348.99
	(b) Purchases of stock-in-trade	0.14	-	0.05	0.63
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(28.08)	(26.38)	1.94	(21.85)
	(d) Employee benefits expense	69.48	64.92	63.78	252.51
	(e) Finance costs	23.40	22.65	20.47	82.30
	(f) Depreciation and amortization expense	26.18	23.03	21.09	90.08
	(g) Manufacturing and operating costs	72.84	61.55	53.85	226.52
	(h) Other expenses	22.04	21.26	19.27	80.87
	Total expenses (IV)	1,150.32	1,062.46	979.46	4,060.05
V	Profit before share of loss from associate, exceptional items & tax (III - IV)	56.67	58.45	42.70	204.64
VI	Share of loss from associate (net)	(0.09)	(0.20)	-	(0.43)
VII	Profit before exceptional items & tax (V-VI)	56.58	58.25	42.70	204.21
VIII	Exceptional items	-	1.07	-	4.57
IX	Profit before tax (VII-VIII)	56.58	57.18	42.70	199.64
X	Tax expense				
	(a) Current tax	13.15	11.43	10.22	43.00
	(b) Deferred tax (charge/ (credit))	0.67	4.20	0.27	7.61
	Total tax expense (X)	13.82	15.63	10.49	50.61
XI	Profit for the period / year (IX-X)	42.76	41.55	32.21	149.03
XII	Other comprehensive income (OCI)				
	Other comprehensive income not to be reclassified to profit or loss :				
	Re-measurement gains/(losses) on defined benefits plans	0.64	0.22	0.14	2.68
	Income tax effect on above	(0.15)	(0.04)	(0.05)	(0.66)
	Total other comprehensive income for the period / year (XII)	0.49	0.18	0.09	2.02
XIII	Total comprehensive income for the period / year (XI+XII)	43.25	41.73	32.30	151.05
	Profit for the period/year attributable to:				
	Owners of the Company	42.76	41.55	32.21	149.03
	Non-controlling interests	-	-	-	-
		42.76	41.55	32.21	149.03
	Total comprehensive income for the period/year attributable to:				
	Owners of the Company	43.25	41.73	32.30	151.05
	Non-controlling interests	-	-	-	-
		43.25	41.73	32.30	151.05
XIV	Paid-up equity share capital (face value of Rs. 2/- each)	24.24	23.90	23.90	23.90
XV	Other equity (Excluding Revaluation Reserve)				1,139.54
XVI	Earnings per share (face value of Rs. 2/- each) ("Not Annualised for the Quarters") (Refer note 3)				
	(a) Basic (Rs.)	3.53	3.43	2.70	12.34
	(b) Diluted (Rs.)	3.53	3.43	2.70	12.34

MSKA & ASSOCIATES LLP Chartered Accountants

Hindustan Foods Ltd.

HINDUSTAN FOODS LIMITED

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CIN : L15139MH1984PLC316003, Website : www.hindustanfoodslimited.com, E-mail : investorrelations@thevanitycase.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Notes to the unaudited consolidated financial results:

1) The unaudited consolidated financial results of Hindustan Foods Limited ("The Holding Company"), its subsidiaries (together referred to as "the Group") and its associate for the quarter ended June 30, 2026 ("the Statement") have been duly reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 4, 2026. The Statutory Auditors of the Holding Company have expressed an unmodified conclusion on the Statement. These Statements have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2) The Group is predominantly engaged in a single business segment which is "Contract Manufacturing" and the Chief Operating Decision Maker (CODM) reviews the operations of the Group as contract manufacturing. Consequently, no separate segment information has been furnished as per Ind AS 108 "Operating segments".

3) The Scheme of Arrangement ('the Scheme'), presented under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules prescribed thereunder, for the business combination of Nashik Manufacturing Unit of Avalon Cosmetics Private Limited ('Avalon Cosmetics') with the Holding Company was approved by the Hon'ble National Law Tribunal (Mumbai Bench) vide its order dated February 25, 2026 ("the NCLT Order"). The Certified copy of the NCLT Order was filed with Registrar of Companies on March 31, 2026. Consequently, the Scheme become operative from closing of business hours on March 31, 2026 and effective from April 1, 2024 i.e. appointed date.

Accordingly, the previously issued unaudited consolidated financial results of the Group for the quarter ended June 30, 2025 included in this Statement have been restated to give effect to the Scheme. Further, as per the requirement of the IND AS 33 'Earnings Share', the Basic and Diluted earnings per share for the quarter ended June 30, 2025 have been restated taking into consideration the equity shares issued to the shareholders of Avalon Cosmetics. And also, the current tax and deferred tax amounts in the quarter ended June 30, 2025 have been restated owing to the said business combination.

4) The Scheme of Arrangement ('the Scheme'), presented under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules prescribed thereunder, for the amalgamation of Vanity Case India Private Limited ('VCIPL') with the Holding Company was approved by the Hon'ble National Law Tribunal (Mumbai Bench) vide its order dated February 25, 2026 ("the NCLT Order"). The Certified copy of the NCLT Order was filed with Registrar of Companies on March 31, 2026. Consequently, the Scheme become operative from Closing of business hours on March 31, 2026 and effective from the appointed date.

Accordingly, previously issued unaudited consolidated financial results of the Group for the quarter ended June 30, 2025 included in this Statement have been restated to give effect to the Scheme. Further, the current tax and deferred tax amounts in the quarter ended June 30, 2025 have been restated owing to the said business combination.

5) Subsequent to quarter ended June 30, 2026, operations of the manufacturing facility situated at Silvassa, have been affected due to flooding of the factory premises caused by incessant rainfall and severe waterlogging in the region. The extent of the damage to the plant and machinery, inventory and other assets is presently being assessed, the financial impact, if any, cannot be ascertained at this stage. The assets at the designated manufacturing facility are comprehensively covered under insurance.

6) The Holding Company on April 1, 2026, has completed the acquisition of manufacturing facility of Ultra Beauty Care Private Limited situated at Aurangabad, Maharashtra for a purchase consideration of Rs. 21.81 Crores as per the terms and conditions of the Business Transfer Agreement including amendments thereof (if any) entered between the Holding Company and Ultra Beauty Care Private Limited. On aforesaid acquisition, the Holding Company has recorded the fair value of net assets acquired of Rs 24.19 Crores and the Capital Reserve amounting to Rs. 2.38 Crores (after adjustment of related tax) on provisional basis in the Statement of the Group. As permitted by IND AS 103 " Business Combination", the Holding Company expects to finalize the value of aforesaid items within 1 year from the date of acquisition.

The figures for quarter ended June 30, 2026, which includes figures of acquired manufacturing facility from the period April 1, 2026 to June 30, 2026, are not comparable with the previous corresponding periods.

7) The figures for the three months ended March 31, 2026 are arrived as difference between audited figures in respect of the full financial year and the limited reviewed figures up to nine months ended for December 31, 2025.

For HINDUSTAN FOODS LIMITED

SAMEER R. KOTHARI
Managing Director
DIN :01361343

Place : Mumbai
Date : August 4, 2026

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
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Independent Auditor's Review Report on Standalone unaudited financial results of Hindustan Foods Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Hindustan Foods Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Hindustan Foods Limited (hereinafter referred to as 'the Company'), for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company 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').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the 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 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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.

4. Based on our review conducted as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Virendra Kanak
Partner
Membership No.: 110811
UDIN: 26110811GKPVE02606

M S K A & ASSOCIATES LLP Chartered Accountants

Place: Mumbai
Date: August 04, 2026

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HINDUSTAN FOODS LIMITED

Regd.Office : Level - 2 , Centrium, Phoenix Market City, 15 LBS Marg, Kurla, Mumbai -70

CIN : L15139MH1984PLC316003, Website : www.hindustanfoodslimited.com, E-mail : investorrelations@thevanitycase.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Rs In Crores (Except for earning per share)

Sr. No.	Particulars	Three Months ended on 30.06.2026 (Unaudited)	Three Months ended on 31.03.2026 (Audited) (refer note 6)	Three Months ended on 30.06.2025 (Unaudited) (refer note 3 and 4)	For the year ended on 31.03.2026 (Audited)
	Income				
I	Revenue from operations	934.57	851.70	757.23	3,275.62
II	Other income	10.04	6.11	5.61	22.77
III	**Total income (I+II)**	**944.61**	**857.81**	**762.84**	**3,298.39**
IV	**Expenses**				
	(a) Cost of materials consumed	782.81	733.54	623.65	2,734.38
	(b) Changes in inventories of finished goods and work-in-progress	(14.24)	(16.65)	4.41	(6.47)
	(c) Employee benefits expense	28.90	27.16	24.36	102.17
	(d) Finance costs	13.53	13.63	12.14	49.39
	(e) Depreciation and amortization expense	14.60	13.99	11.90	52.30
	(f) Manufacturing and operating costs	49.08	42.44	32.82	149.30
	(g) Other expenses	15.15	13.63	12.15	52.30
	Total expenses (IV)	**889.83**	**827.74**	**721.43**	**3,133.37**
V	**Profit before exceptional items & tax (III- IV)**	**54.78**	**30.07**	**41.41**	**165.02**
VI	**Exceptional items**	-	1.07	-	4.37
VII	**Profit before tax (V-VI)**	**54.78**	**29.00**	**41.41**	**160.65**
VIII	**Tax expense**				
	(a) Current tax	13.15	7.16	10.03	38.24
	(b) Deferred tax (charge/ (credit))	0.82	0.60	0.52	3.04
	Total tax expense (VIII)	**13.97**	**7.76**	**10.55**	**41.28**
IX	**Profit for the period / year (VII-VIII)**	**40.81**	**21.24**	**30.86**	**119.37**
X	**Other comprehensive income (OCI)**				
	Other comprehensive income not to be reclassified to profit or loss :				
	Re-measurement gains/(losses) on defined benefits plans	0.24	(0.64)	0.22	0.97
	Income tax effect on above	(0.06)	0.16	(0.06)	(0.24)
	Total other comprehensive income for the period / year (X)	**0.18**	**(0.48)**	**0.16**	**0.73**
XI	**Total comprehensive income for the period / year (IX+X)**	**40.99**	**20.76**	**31.02**	**120.10**
XII	Paid-up equity share capital (face value of Rs. 2/- each)	24.24	23.90	23.90	23.90
XIII	Other equity (Excluding Revaluation Reserve)				1,064.03
XIV	Earnings per share (face value of Rs. 2/- each) ("Not Annualised for the Quarters") (refer note 3)				
	(a) Basic (Rs.)	3.37	1.75	2.58	9.89
	(b) Diluted (Rs.)	3.37	1.75	2.58	9.89

MSKA & ASSOCIATES LLP * Chartered Accountants *

Hindustan Foods Ltd. *

HINDUSTAN FOODS LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Notes to the unaudited standalone financial results:

1) The unaudited standalone financial results of Hindustan Foods Limited ("the Company") for the quarter ended June 30, 2026 ("the Statement") have been duly reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 4, 2026.The Statutory Auditors of the Company have expressed an unmodified conclusion on the Statement. These Statements have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2) The Company is predominantly engaged in a single business segment which is "Contract Manufacturing" and the Chief Operating Decision Maker (CODM) reviews the operations of the Company as contract manufacturing. Consequently, no separate segment information has been furnished as per Ind AS 108 "Operating Segments".

3) The Scheme of Arrangement ('the Scheme'), presented under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules prescribed thereunder, for the business combination of Nashik Manufacturing Unit of Avalon Cosmetics Private Limited ('Avalon Cosmetics') with the Company was approved by the Hon'ble National Law Tribunal (Mumbai Bench) vide its order dated February 25, 2026 ("the NCLT Order"). The Certified copy of the NCLT Order was filed with Registrar of Companies on March 31, 2026. Consequently, the Scheme become operative from closing of business hours on March 31, 2026 and effective from April 1, 2024 i.e. appointed date.

Accordingly, previously issued unaudited standalone financial results of the Company for the quarter ended June 30, 2025 included in this Statement have been restated to give effect to the Scheme. Further, as per the requirement of the IND AS 33 'Earnings Share', the Basic and Diluted earnings per share for the quarter ended June 30, 2025 have been restated taking into consideration the equity shares issued to the shareholders of Avalon Cosmetics. And also, the current tax and deferred tax amounts in the quarter ended June 30, 2025 have been restated owing to the said business combination.

4) The Scheme of Arrangement ('the Scheme'), presented under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules prescribed thereunder, for the amalgamation of Vanity Case India Private Limited ('VCIPL') with the Company was approved by the Hon'ble National Law Tribunal (Mumbai Bench) vide its order dated February 25, 2026 ("the NCLT Order"). The Certified copy of the NCLT Order was filed with Registrar of Companies on March 31, 2026. Consequently, the Scheme become operative from Closing of business hours on March 31, 2026 and effective from the appointed date.

Accordingly, previously issued unaudited standalone financial results of the Company for the quarter ended June 30, 2025 included in this Statement have been restated to give effect to the Scheme. Further, the current tax and deferred tax amounts in the quarter ended June 30, 2025 have been restated owing to the said business combination.

5) The Company on April 1, 2026, has completed the acquisition of manufacturing facility of Ultra Beauty Care Private Limited situated at Aurangabad, Maharashtra for a purchase consideration of Rs. 21.81 Crores as per the terms and conditions of the Business Transfer Agreement including amendments thereof (if any) entered between the Company and Ultra Beauty Care Private Limited. On aforesaid acquisition, the Company has recorded the fair value of net assets acquired of Rs 24.19 Crores and the Capital Reserve amounting to Rs. 2.38 Crores (after adjustment of related tax) on provisional basis in the Statement of the Company. As permitted by IND AS 103 " Business Combination", the Company expects to finalize the value of aforesaid items within 1 year from the date of acquisition

The figures for quarter ended June 30, 2026, which includes figures of acquired manufacturing facility from the period April 1, 2026 to June 30, 2026, are not comparable with the previous corresponding periods.

6) The figures for the three months ended March 31, 2026 are arrived as difference between audited figures in respect of the full financial year and the limited reviewed figures up to nine months ended for December 31, 2025.

For HINDUSTAN FOODS LIMITED

SAMEER R. KOTHARI
Managing Director
DIN :01361343

Place : Mumbai
Date : August 4, 2026