

Date: October 27, 2026

To
Bombay Stock Exchange Limited
Department of Corporate Services,
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai — 400001

Scrip Code: 544106
Symbol: MCFL

Subject: Outcome of the Board Meeting held on 27th October, 2026 and Submission of the Unaudited Financial Results for the half year ended September 30, 2026.

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held on Tuesday, October 27, 2026 commenced at 09:30 AM and concluded at 11:00 AM at the Registered Office of the Company, have, inter alia, considered and approved the Unaudited Financial Results of the Company for the half year ended on 30th September, 2026 along with Limited Review Report by Statutory Auditors of the Company.

Unaudited Financial Results along with Auditor's Limited Review Report for the half year ended September 30, 2026 of the Company are enclosed herewith.

We request you to kindly take the above information on record.

Thanking You.

Yours faithfully,

For **MAYANK CATTLE FOOD LIMITED**

AJAY
POPATLAL
VACHHANI

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AJAY POPATLAL
VACHHANI
Date: 2026.10.27
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AJAY POPATLAL VACHHANI
WHOLE-TIME DIRECTOR
(DIN:00585290)

Date: 27.10.2026

Place: Rajkot

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors,
Mayank Cattle Food Limited,
(Formerly known as M/s. Mayank Cattle Food Private Limited)
R. S. No. 162, Rajkot Jamnagar Highway,
Nr Khandheri Stadium,
Vill. Naranka, Tal. Paddhari,
Rajkot- 360110.

Report on Review of Unaudited Standalone Financial Results

- 1 We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Mayank Cattle Food Limited** (the "**Company**") for the half year ended 30 September 2026, together with the Balance Sheet as at that date and the Statement of Cash Flows for the half year then ended (together referred to as the "**Statement**"), 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 "**Listing Regulations**"). The Statement has been initialed by us for identification purposes.
- 2 This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors at its meeting held on 27 October 2026, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "**Interim Financial Reporting**" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3 We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "**Review of Interim Financial Information Performed by the Independent Auditor of the Entity**", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 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 aforesaid Accounting Standard and other



accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

- 5 The Statement includes the figures for the half year ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figures up to the first half of that financial year, i.e. 30 September 2025, which were subjected to limited review by us. Our conclusion is not modified in respect of this matter.

For **J C Ranpura & Co.**
Chartered Accountants
FRN:108647W

Ketan Y. Sheth
Partner
Membership No. 118411
UDIN:26118411AAWDHH9255



Place: Rajkot
Date: 27 October, 2026

MAYANK CATTLE FOOD LIMITED

CIN: L01210GJ1998PLC033969

(Formerly Know as Mayank Cattle Food Private Limited)

Statement of Standalone Profit and loss for the half year ended 30 September 2026

Rs. in Lakhs

Particulars	For Half Year ended			For Year ended
	30-09-2026 Unaudited	31-03-2026 Audited	30-09-2025 Unaudited	31-03-2026 Audited
Revenue from Operations	20,866.72	21,778.12	18,538.58	40,316.70
Other Income	30.60	32.99	17.95	50.94
Total Income	20,897.32	21,811.10	18,556.54	40,367.64
Expenses				
Cost of Material Consumed	19,089.47	20,469.11	16,643.92	37,113.03
Purchases of Stock in Trade	-	-	-	-
Change in Inventories of work in progress and finished goods	(11.42)	(288.94)	545.63	256.69
Employee Benefit Expenses	250.34	242.78	221.28	464.06
Finance Costs	131.44	157.59	168.87	326.46
Depreciation and Amortization Expenses	116.53	120.72	120.76	241.48
Other Expenses	586.15	632.17	506.09	1,138.26
Total expenses	20,162.51	21,333.43	18,206.55	39,539.98
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	734.81	477.67	349.99	827.66
Exceptional Item	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	734.81	477.67	349.99	827.66
Prior Period Item	-	-	-	-
Extraordinary Item	-	-	-	-
Profit/(Loss) before Tax	734.81	477.67	349.99	827.66
Tax Expenses				
- Current Tax	165.00	132.50	102.50	235.00
- Deferred Tax	8.65	(4.25)	(4.90)	(9.15)
- Prior Period Taxes	6.55	-	-	-
Profit/(Loss) for the Period from Continuing Operations	554.61	349.43	252.38	601.81
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-
Profit/(Loss) for the period	554.61	349.43	252.38	601.81
Details of Equity Share Capital				
Paid up Equity Share Capital	10,80,00,000	5,40,00,000	5,40,00,000	5,40,00,000
Face Value of Equity Share Capital (Rs. in Lakhs.)	10	10	10	10
Earnings Per Share (Face Value per Share Rs. each)				
-Basic (Rs. in Lakhs)	5.14	6.47	4.67	11.14
-Diluted (Rs. in Lakhs)	5.14	6.47	4.67	11.14

For and on behalf of the Board of
MAYANK CATTLE FOOD LIMITED

AP Vachhani
 Ajay P. Vachhani
 Whole Time Director
 DIN : 00585290

B P Vachhani
 Bharat P Vachhani
 Managing Director
 DIN : 00585375

Place: Rajkot
 Date: 27 October, 2026

MAYANK CATTLE FOOD LIMITED

CIN: L01210GJ1998PLC033969

(Formerly Known as Mayank Cattle Food Private Limited)

Standalone Balance Sheet as at 30 September 2026

Rs. in Lakhs

Particulars	As at 30-09-2026	As at 31-03-2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,080.00	540.00
(b) Reserves and Surplus	3,282.68	3,268.08
(c) Money Received against Share Warrants	-	-
Total	4,362.68	3,808.08
(2) Share application money pending allotment	-	-
(3) Non-current liabilities		
(a) Long-term Borrowings	226.02	405.63
(b) Deferred Tax Liabilities (Net)	49.95	41.29
(c) Other Long term Liabilities	-	-
(d) Long-term Provisions	(0.94)	-
Total	275.03	446.92
(4) Current liabilities		
(a) Short-term Borrowings	2,660.77	3,579.14
(b) Trade Payables		
- Due to Micro and Small Enterprises	39.54	226.14
- Due to Others	406.87	304.08
(c) Other Current Liabilities	57.28	49.69
(d) Short-term Provisions	165.87	64.83
Total	3,330.33	4,223.88
Total Equity and Liabilities	7,968.04	8,478.88
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	1,902.23	1,759.20
(ii) Intangible Assets	0.18	0.23
(iii) Capital Work-in-progress	13.26	54.48
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	-	-
(c) Deferred Tax Assets (net)	-	-
(d) Long-term Loans and Advances	462.95	400.39
(e) Other Non-current Assets	47.43	47.43
Total	2,426.05	2,261.73
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	3,641.96	4,059.35
(c) Trade Receivables	1,506.43	1,845.75
(d) Cash and cash equivalents	7.07	9.47
(e) Short-term Loans and Advances	386.16	302.58
(f) Other Current Assets	0.37	-
Total	5,541.99	6,217.15
Total Assets	7,968.04	8,478.88

For and on behalf of the Board of
MAYANK CATTLE FOOD LIMITED

Ajay P. Vachhani
 Whole Time Director
 DIN : 00585290


Bharat P. Vachhani
 Managing Director
 DIN : 00585375
Place: Rajkot
Date: 27 October, 2026

MAYANK CATTLE FOOD LIMITED

CIN: L01210GJ1998PLC033969

(Formerly Known as Mayank Cattle Food Private Limited)

Standalone Cash Flow Statement for the period ended 30 September 2026

Rs. in Lakhs

Particulars	For Half Year ended 30-09-2026	For year ended 31-03-2026
	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	554.61	601.81
Profit/(loss) from Discontinuing Operation (after tax)	-	-
Depreciation and Amortisation Expense	116.53	241.48
Provision for tax	180.20	225.85
Loss/(Gain) on Sale / Discard of Assets (Net)	(8.62)	3.47
Interest Income	(19.68)	(28.60)
Finance Costs	131.59	324.35
Operating Profit before working capital changes	954.63	1,368.36
Adjustment for:		
Inventories	417.40	(951.46)
Trade Receivables	339.32	(186.65)
Loans and Advances	(31.52)	(254.93)
Other Current Assets	(5.82)	0.30
Other Non current Assets	-	6.95
Trade Payables	(83.80)	263.94
Other Current Liabilities	7.59	29.18
Short-term Provisions	1.04	(2.27)
Long-term Provisions	(0.94)	-
Cash (Used in)/Generated from Operations	1,597.89	273.43
Tax paid(Net)	137.71	240.90
Net Cash (Used in)/Generated from Operating Activities	1,460.18	32.53
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(219.66)	(179.50)
Sale of Property, Plant and Equipment	10.00	8.00
Capital Reserve Due to Acquisition of Business	-	-
Purchase of Equity Instruments	-	0.65
Loans and Advances given	(43.02)	-
Investment in Term Deposits	-	77.08
Interest received	19.68	30.62
Net Cash (Used in)/Generated from Investing Activities	(233.00)	(63.16)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	45.00	437.16
Repayment of Long Term Borrowings	(182.39)	(562.52)
Proceeds from Short Term Borrowings	(960.59)	760.65
Repayment of Short Term Borrowings	-	(279.88)
Interest Paid	(131.59)	(324.35)
Net Cash (Used in)/Generated from Financing Activities	(1,229.57)	31.06
Net Increase/(Decrease) in Cash and Cash Equivalents	(2.39)	0.43
Opening Balance of Cash and Cash Equivalents	9.47	9.04
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	7.08	9.47

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

For and on behalf of the Board of
MAYANK CATTLE FOOD LIMITED

Ajay P. Vachhani
Whole Time Director
DIN : 00585290

Bharat P Vachhani
Managing Director
DIN : 00585375Place: Rajkot
Date: 27 October, 2026

MAYANK CATTLE FOOD LIMITED

CIN: L01210GJ1998PLC033969

Notes to the for the period ended on 30 September 2026

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 27 October, 2026. The statutory auditors of the Company have carried out ' Limited Review ' of the results for the Half year ended on 30 September, 2026.
- 2 The Statement has been prepared in accordance with the Companies (Accounting Standards) Rules 2021 (AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practice and policies to the extent applicable.
- 3 "Other Expenses" include stores and spares consumed, outward processing charges, power and fuel, packing materials consumed, product development expenses etc.
- 4 The Status of investor complaints received by the company is as follows :

-Pending at start of the half year as on 1 April 2026 :	Nil
-Received during the half year from 1 April 2026 to 30 September 2026 :	Nil
-Disposed during the year from 1 April 2026 to 30 September 2026 :	Nil
-Pending as on 30 September 2026 :	Nil
- 5 In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above audited standalone financial results of the Company are posted on its website and website of stock exchange viz. www.bseindia.com.
- 6 Segment Reporting as per AS- 17 is not applicable as Company operates only in one segment i.e. Manufacturing of Maize Oil & Maize Cake.
- 7 The figures of the previous years have been regrouped/re-classified/re-arranged, wherever necessary to correspond with the current period's classification/disclosure/ comparable.

For and on behalf of the Board of
MAYANK CATTLE FOOD LIMITED



Ajay P. Vachhani
Whole Time Director
DIN : 00585290



Bharat P Vachhani
Managing Director
DIN : 00585375

Place: Rajkot
Date: 27 October, 2026

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilisation of funds raised

Name of listed entity	MAYANK CATTLE FOOD LIMITED
Mode of Fund Raising	Initial Public Offer
Date of Raising Funds	January 29, 2024 to January 31, 2024
Amount Raised (Rs. in Lakhs)	1,944.00 Lakhs
Report filed for Half Year ended	September 30, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation/ Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	25.09.2025
Explanation for the Deviation/Variation	The Company had unutilized issue proceeds amounting to Rs. 74.17 lakhs, originally earmarked for “Funding Capital Expenditure towards Purchase of Additional Plant and Machinery” and “Issue Related Expenses.” At the Annual General Meeting held on September 25, 2025, the members accorded their consent for utilization of the said amount towards working capital requirements. This reallocation is expected to help maintain adequate liquidity and improve the Company’s cash flow position in the near future.
Comments of the Audit Committee after review	None
Comments of the auditors, if any	Not Applicable

Objects for which funds have been raised and where there has been a Variation, in the following table:

Original Object	Modified Object, if any	Original Allocation (Rs. In Lakhs)	Modified allocation , if any	Funds Utilised (Rs. In Lakhs)	Amount of Deviation / variation for the half year according to applicable object	Remarks if any
Funding Capital Expenditure towards purchase of Additional Plant and Machinery	No	184.33	135.94	135.94	(48.39)	Allocation Modified in AGM dated 25th September , 2025
Working Capital Requirement	No	1214.67	1288.84	1288.67	74.00	Allocation Modified in AGM dated 25th September , 2025
Issue Related Expenses	No	145.00	119.22	119.22	(25.78)	Allocation Modified in AGM dated 25th September , 2025
General Corporate Expenses	No	400.00	Nil	400.00*	0	-
Total		1944.00		1943.83	0	

Note: The Unutilised amount of Rs. 0.17 Lakh is being kept separately as under:

1. In Escrow IPO A/C- Balance of Rs. 0.17 Lakh.

*** Rs. 400.00 Lakh utilised in acquiring M/s. Ajay Industries.**

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For **MAYANK CATTLE FOOD LIMITED**

AJAY
POPATLAL
VACHHANI

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POPATLAL VACHHANI
Date: 2026.10.27
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WHOLE-TIME DIRECTOR
(DIN: 00585290)

Date: 27.10.2026

Place: Rajkot