

Chatha Foods Limited

Regd. Office: 272, Mota Singh Nagar Jalandhar Punjab, Pin code -144001, Phone No. 0181-4616381

CIN: L15310PB1997PLC020578, E-mail: cs@cfpl.net.in, Website: <https://cfpl.net.in>

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001
Maharashtra, India
(Scrip Code: 544151)

Date: 20.05.2026

Sub: Outcome of the Board Meeting under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

This is to inform you that the Board of Directors of Chatha Foods Limited ("the Company") at its Meeting held today i.e. May 20, 2026, has considered and approved the following items: -

1. The Audited Standalone and Consolidated Financial Results of the Company for the half year and financial year ended March 31, 2026, along with Auditors Report thereon
2. Re-appointment of M/S Jaspreet Dhawan and Associates, Practicing Company Secretaries, (C.P. No: 8545) as the Secretarial Auditors of the Company for the FY 2026-27
3. Re-appointment of M/S D J N K & Co. (LLP), as the Internal Auditor of the company for the FY 2026-27.

we are enclosing herewith the following documents:

1. The Audited Standalone and Consolidated Financial Results of the Company for the half year and financial year ended March 31, 2026, along with Auditors Report thereon and declaration duly signed from Managing Director confirming that the Statutory Auditor have issued the audit report with an unmodified opinion as **Annexure I**.
2. The details as required for the aforesaid re-appointments under Regulation 30 of the SEBI (LODR) Regulations, 2015, read along with SEBI updated Master Circular No. **SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026** dated January 30, 2026 are enclosed as **Annexure II** and **Annexure III**.

The same are also being uploaded on the Company's website at <https://www.cfpl.net.in/>

The meeting of the Board of Directors commenced at 05:30 P.M and concluded 07:20 P.M.

We request you to kindly take this on your record.

Thanking You.

Yours Truly,
For Chatha Foods Limited

Priyanka Oberoi
Company Secretary and Compliance Officer

CHATHA FOODS LIMITED

Work: UNIT-I Village Chaundheri PO Dappar, District Mohali, Dappar Ad, Mohali, Dera Bassi, Punjab, India, 140506

UNIT-II Hadbast No. 206, Village Toffanpur, Tehsil Dera Bassi, Distt- SAS Nagar, Punjab-140506

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CIN- L15310PB1997PLC020578 | GST/UIN- 03AAACC9345F1ZY | PAN NO. AAACC9345F

Independent Auditor's Report on Audit of Consolidated Financial Results

To
**The Board of Directors,
Chatha Foods Limited**

Opinion

We have audited the accompanying Statement of Consolidated Annual Financial Results of **Chatha Foods Limited** ("the Company") and its subsidiary (the company and its subsidiary together referred to as the "Group"), for the year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a) Includes the result of:

Name of Company	Holding Percentage
Allana CF Foods Private Limited	70%

- b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards ("AS") and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Board of Director's Responsibility for the Financial Results:

This Statement, which includes the Consolidated financial results is the responsibility of the Holding Company's management and has been approved by the Holding's Company Board of Directors for the issuance. The Statement has been compiled from the related audited consolidated financial statements for the year ended March 31, 2026. This responsibility includes preparation and presentation of the Consolidated Financial Results for the year ended March 31, 2026 that give a true and fair view of net profit and other financial information in accordance with recognition and measurement principles laid down in AS, prescribed under Section 133 of the Act, read with the relevant rules issued thereafter and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the respective Board of Directors is responsible for assessing the Company's included in the group are responsible for assessing the ability of the respective entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial information of the entities within the group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results which we are the independent auditors.

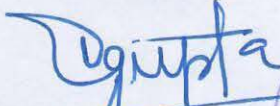
Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in

evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the company and such other entities included in the Consolidated Financial Results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For A Bafna & Co
Chartered Accountants
FRN: 003660C



(Vivek Gupta)

Partner

M. No. 400543

UDIN: 26400543QVINB03894



Date: May 20, 2026

Place: Mohali

CHATHAFOODS

Chatha Foods Limited

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Chatha Foods Limited
CIN-L15310PB1997PLC020578
Consolidated Statement of Assets and Liabilities as at 31st March 2026
(All amounts are in ₹ lakhs unless stated otherwise)

Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	2,408.19	2,408.19
Reserves and surplus	6,456.01	5,808.90
Money received against share warrants	37.78	37.78
Total equity	8,901.98	8,254.87
Minority Interest		
	802.38	-
Non-current liabilities		
Long-term borrowings	2,348.07	358.18
Deferred tax liabilities (net)	211.03	212.17
Long-term provisions	225.13	225.72
Total non-current liabilities	2,784.24	796.07
Current liabilities		
Short Term Borrowings	1,728.64	813.96
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	291.47	65.64
Total outstanding dues of creditors other than micro enterprises and small enterprises	827.51	1,072.13
Other current liabilities	882.73	289.46
Short-term provisions	131.20	138.31
Total current liabilities	3,861.55	2,379.51
TOTAL EQUITY AND LIABILITIES	16,350.15	11,430.45
ASSETS		
Non-current assets		
Property, plant and equipment and Intangible Assets		
i) Property, Plant and Equipment	3,073.84	3,150.95
ii) Intangible Assets	0.54	0.40
iii) Capital work-in-progress	7,823.14	827.26
iv) Intangible Assets under Development	12.00	-
Non-current Investments	-	-
Long-term loans and advances	483.62	1,522.80
Other Non-Current Assets	103.50	115.30
Total non-current assets	11,496.65	5,616.71
Current assets		
Inventories	1,414.98	1,372.09
Trade receivables	2,158.70	2,280.07
Cash and bank balances	729.09	2,044.14
Short-term loans and advances	547.58	117.43
Other Current Assets	3.16	-
Total current assets	4,853.50	5,813.73
TOTAL ASSETS	16,350.15	11,430.45

For and on behalf of the Board of Directors of
Chatha Foods Limited



Place: Mohali
Date: 20th May, 2026

CHATHA FOODS LIMITED

Work: UNIT-I Village Chaundheri PO Dappar, District Mohali, Dappar Ad, Mohali, Dera Bassi, Punjab, India. 140506

UNIT-II Hadbast No. 206, Village Toffanpur, Tehsil Dera Bassi, Distt- SAS Nagar, Punjab-140506

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Chatha Foods Limited
CIN-L15310PB1997PLC020578
Consolidated Statement of financial results for the year ended 31st March 2026
(All amounts are in ₹ lakhs unless stated otherwise)

Particulars	For the half year ended 31 Mar 2026 (Audited)	For the half year ended 30 Sept 2025 (Unaudited)	For the half year ended 31 Mar 2025 (Audited)	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
Revenue					
Revenue from operations	8,166.65	8,405.68	8,332.71	16,572.33	15,716.59
Other income	6.41	32.77	15.51	39.18	114.47
	8,173.06	8,438.45	8,348.22	16,611.51	15,831.05
Expenses					
Cost of materials consumed	5,397.38	6,632.43	6,067.04	12,029.81	11,630.43
Changes in inventory of finished goods and work-in-progress	401.91	(474.13)	144.51	(72.22)	(30.09)
Employee benefits expenses	836.96	817.45	733.79	1,654.41	1,426.13
Finance costs	53.09	44.67	76.97	97.76	122.70
Depreciation and Amortisation	147.64	151.06	146.16	298.70	293.08
Other expenses	876.98	858.67	796.88	1,735.65	1,557.85
Total expenses	7,713.96	8,030.15	7,965.35	15,744.10	15,000.11
Profit before tax	459.10	408.31	382.87	867.41	830.95
Tax expense					
Current tax	117.38	123.22	111.59	240.61	257.48
Current tax - earlier years	(11.56)			(11.56)	
Deferred tax	6.35	(7.48)	(11.60)	(1.13)	(32.69)
Profit after tax	346.93	292.57	282.88	639.50	606.15
Profit & Loss attributable to					
(i) Holding Company	348.38	298.73	-	647.11	
(ii) Minority Interest	(1.45)	(6.16)	-	(7.62)	
Earning per equity share (₹)-Not Annualized					
Basic (₹)	1.42	1.24	1.25	2.66	2.67
Diluted (₹)	1.42	1.24	1.25	2.66	2.67
Reserves and Surplus	-	-	-	6,456.01	5,808.90
Equity Share Paid up Share Capital	2,408.19	2,408.19	2,408.19	2,408.19	2,408.19

For and on behalf of the Board of Directors of
Chatha Foods Limited



Paramjit Singh Chatha
Managing Director
(DIN No. 0154225)

Place: Mohali

Date: 20th May, 2026

CHATHA FOODS LIMITED

Work: UNIT-I Village Chaundheri PO Dappar, District Mohali, Dappar Ad, Mohali, Dera Bassi, Punjab, India, 140506
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Chatha Foods Limited
CIN-L15310PB1997PLC020578

Consolidated Cash Flow Statement for the year ended 31 March 2026

(All amounts are in ₹ lakhs unless stated otherwise)

Particulars	For the year ended	For the year ended
	31st March 2026	31 March 2025
A. Cash flow from operating activities:		
Net profit / (loss) before tax	867.41	830.95
Adjustments for:		
Depreciation	298.70	293.08
Loss on sale of property, plant and equipment (net)	-	-
Interest income	(34.91)	(114.47)
Profit on Sale	0.30	
Interest expense	97.76	122.70
Operating profit / (loss) before operating capital changes	1,229.26	1,132.27
Adjustments for movement in:		
Long-term provisions	(0.59)	20.25
Trade payables	(18.80)	118.64
Other current liabilities	(76.87)	76.47
Short-term provisions	(7.11)	63.13
Inventories	(42.88)	(195.56)
Trade receivables	121.37	(1,151.64)
Short Term Loans And advances	(51.86)	(30.86)
Long Term Loans and advances	79.87	117.57
Other Current Assets	(3.16)	-
Cash generated / (utilized in) from operating activities before taxes	1,229.23	150.27
Income taxes (net)	(229.04)	(257.48)
Net cash generated / (utilized in) from operating activities (A)	1,000.19	(107.21)
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(7,239.27)	(1,525.03)
Proceeds from sale of property, plant and equipment	9.34	7.69
Capital Advances	959.31	(1,282.08)
Creditors for Capital Expenditure	670.14	(8.83)
Interest received	34.91	114.47
Other Non Current Assets	(366.50)	(80.24)
Bank Deposits not considered as Cash and Cash Equivalent (Net)	1,801.32	350.53
Investment in Subsidiary	-	-
Net cash utilized in investing activities (B)	(4,130.74)	(2,423.50)
C. Cash flow from financing activities:		
Proceeds from long-term borrowings	2,700.00	396.94
Repayment of long-term borrowings	(205.58)	(162.27)
Proceeds from issue of share capital	810.00	2,050.73
Share Issue Expenses	-	(180.00)
Net increase / (decrease) in short-term borrowings	410.15	129.95
Interest paid	(97.76)	(122.70)
Net cash (utilized in) / generated from financing activities (C)	3,616.82	2,112.65
Net (decrease) / increase in cash and cash equivalents (A+B+C)	486.26	(418.07)
Opening cash and cash equivalents	86.60	504.69
Closing cash and cash equivalents	572.87	86.60



Chatha Foods Limited**Consolidated Cash Flow Statement for the year ended 31 March 2026**

(All amounts are in ₹ lakhs unless stated otherwise)

Notes:

(a) The above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard 3 (AS-3) on "Cash flow statements" as specified under section 133 of Companies Act, 2013 read with of the Companies (Accounts Standards) Rules, 2021.

(b) Figures in brackets indicate cash outflow.

	For the year ended 31 March 2026	For the year ended 31 March 2025
b) Cash and cash equivalents include:		
Cash in hand	144.58	18.92
Balances with banks in current account	428.29	67.68
Cash and cash equivalents	572.87	86.60
Other bank balance* Deposit with maturity more than 3 months but less than 12 months	22.40	1,957.54
Cash and bank balances	595.27	2,044.14

*Other bank balance includes which are restricted and not available for use.

Notes 1 to 43 form an integral part of these Financial Statements

This is the cash flow statement referred to in our report of even date

For and on behalf of the Board of Directors of
Chatha Foods Limited



Place: Mohali
Date: 20th May, 2026

CHATHA FOODS LIMITED

Work: UNIT-I Village Chaundheri PO Dappar, District Mohali, Dappar Ad, Mohali, Dera Bassi, Punjab, India, 140506

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CHATHAFOODS

Chatha Foods Limited

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Consolidated Notes to the Financial Results for the year ended 31st March 2026:	
1	The above financial results which are Published in accordance with Regulation 33 of SEBI(Listing Obligation & Disclosure Requirements),2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 16th May, 2025 , the Financial Results have been prepared in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2023 read with Rule 7 of Company (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
2	As per MCA Notification dated 16th February, 2015 , Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation , 2009 are exempted from compulsory requirement of adoption of IND-AS.
3	The Statements are prepared in accordance with the requirement of accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with rules Companies (Accounts) Rules, 2014
4	All activities of the Company revolve around the main business and as such there is no separate reportable business segment.
5	The figures for the Corresponding previous period/year have been regrouped / reclassified , wherever necessary.
6	The Statutory Auditors have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these results.
7	There were no exceptional and extra-ordinary items for the reporting period.
8	The Company has raised Rs 3338.72 Lakhs by way of initial public offering (IPO) during the month of March 2024, allotment against the same was made in the month of March 2024. During the year, the Company has fully utilised the IPO fund.
9	Figures of the Half year ended on 31 March 2026 represent the difference between the audited figures in respect of full financial year and the published Un-audited figures of six months ended September 30, 2025 which were subjected to limited review by the Statutory Auditors.
10	The Company has raised Rs 2164.08 Lakhs by way of Preferential issue of which ₹2012.95 Lakhs through issue of Equity Shares and ₹151.13 Lakhs through issue of fully convertible warrants (Assuming full coversion of warrants) during the month of February 2025, allotment against the same was made in the month of February 2025. Company received the amount 2050.73 lakhs from above preferential issue till 31st March 2026 out of which during the year the company fully utilized the recieved fund for the purpose stated in the preferential issue object.
11	During the year under audit the company has incorporated subsidiary namely Allana CF Foods Private Limited in which Chatha Foods Limited holds 70% of share capital. The subsidiary company plant has not yet been put to intended commercial use as at the 31st March 2026. Accordingly, the related expenditure continues to be carried under Capital Work-in-Progress and shall be capitalised upon commencement of commercial production.
12	On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & there is no material impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the " finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments as needed.
13	The subsidiary company was incorporated during the current financial year and accordingly has been consolidated for the first time in these consolidated financial statements. Consequently, the previous year figures are not comparable with the current year figures to that extent.
14	The Holding Company's veg plant has not yet been put to intended commercial use as at the 31st March 2026. Accordingly, the related expenditure continues to be carried under Capital Work-in-Progress and shall be capitalised upon commencement of commercial production.

For and on behalf of the Board of Directors of

Chatha Foods Limited



Place: Mohali
 Date: 20th May, 2026

CHATHA FOODS LIMITED

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CIN- L15310PB1997PLC020578 | **GST/UIN-** 03AAACC9345F1ZY | **PAN NO.** AAACC9345F

Independent Auditor's Report on Audit of Standalone Financial Results

To
The Board of Directors,
Chatha Foods Limited

Opinion

We have audited the accompanying Statement of Standalone Annual Financial Results of **Chatha Foods Limited** ("the Company"), for the year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards ("AS") and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Result:

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the year ended March 31, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the year ended March 31, 2026 that give a true and fair view of net profit and other financial information in accordance with recognition and measurement principles laid down in AS, prescribed under Section 133 of the Act, read with the relevant rules issued thereafter and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate evidence regarding the financial information of the company to express an opinion on the statement.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

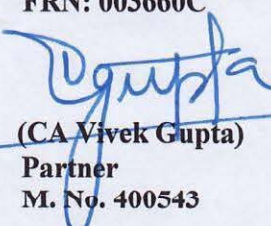
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the half year ended 31st March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the period ended 30th September 2025 which were subjected to a limited review by us, as required under the Listing Regulations.

Our report is not modified in respect of this matter

For A Bafna & Co
Chartered Accountants
FRN: 003660C


(CA Vivek Gupta)
Partner
M. No. 400543



UDIN: 26400543PCYYEQ7916

Date: May 20, 2026
Place: Mohali

CHATHAFOODS
Chatha Foods Limited

Regd. Office: 272, Mota Singh Nagar Jalandhar Punjab, Pin code -144001, Phone No. 0181-4616381
CIN: L15310PB1997PLC020578, E-mail: cs@cfpl.net.in, Website: <https://cfpl.net.in>

Chatha Foods Limited
CIN-L15310PB1997PLC020578
Standalone Statement of Assets and Liabilities as at 31st March 2026
(All amounts are in ₹ lakhs unless stated otherwise)

Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	2,408.19	2,408.19
Reserves and surplus	6,478.45	5,808.90
Money received against share warrants	37.78	37.78
Total equity	8,924.42	8,254.87
Non-current liabilities		
Long-term borrowings	1,116.28	358.18
Deferred tax liabilities (net)	211.03	212.17
Long-term provisions	223.17	225.72
Total non-current liabilities	1,550.48	796.07
Current liabilities		
Short Term Borrowings	1,460.43	813.96
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	291.47	65.64
Total outstanding dues of creditors other than micro enterprises and small enterprises	804.74	1,072.13
Other current liabilities	422.69	289.46
Short-term provisions	131.74	138.31
Total current liabilities	3,111.07	2,379.51
TOTAL EQUITY AND LIABILITIES	13,585.97	11,430.45
ASSETS		
Non-current assets		
Property, plant and equipment and Intangible Assets		
i) Property, Plant and Equipment	3,011.29	3,150.95
ii) Intangible Assets	0.54	0.40
iii) Capital work-in-progress	4,059.80	827.26
iv) Intangible Assets under Development	7.98	-
Non-current Investments	1,890.00	-
Long-term loans and advances	342.35	1,522.80
Other Non-Current Assets	103.40	115.30
Total non-current assets	9,415.36	5,616.71
Current assets		
Inventories	1,385.92	1,372.09
Trade receivables	2,162.97	2,280.07
Cash and bank balances	454.91	2,044.14
Short-term loans and advances	166.81	117.43
Other Current Assets	-	-
Total current assets	4,170.61	5,813.73
TOTAL ASSETS	13,585.97	11,430.45

For and on behalf of the Board of Directors of
Chatha Foods Limited




Pharamjit Singh Chatha
 Managing Director
 (DIN No: 01154225)
 

Place: Mohali
Date - 20th May, 2026

CHATHAFOODS

Chatha Foods Limited

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Chatha Foods Limited

CIN-L15310PB1997PLC020578

Standalone Statement of financial results for the year ended 31st March 2026

(All amounts are in ₹ lakhs unless stated otherwise)

Particulars	For the half year ended 31 Mar 2026 (Audited)	For the half year ended 30 Sept 2025 (Unaudited)	For the half year ended 31 Mar 2025 (Audited)	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
Revenue					
Revenue from operations	8,171.00	8,408.66	8,332.71	16,579.66	15,716.59
Other income	4.75	30.63	15.51	35.38	114.47
	8,175.75	8,439.29	8,348.22	16,615.04	15,831.05
Expenses					
Cost of materials consumed	5,397.38	6,632.43	6,067.04	12,029.81	11,630.43
Changes in inventory of finished goods and work-in-progress	409.24	(474.13)	144.51	(64.89)	(30.09)
Employee benefits expenses	836.96	817.45	733.79	1,654.41	1,426.13
Finance costs	52.11	44.67	76.97	96.78	122.70
Depreciation and Amortisation	147.64	151.06	146.16	298.70	293.08
Other expenses	869.83	832.95	796.88	1,702.77	1,557.85
Total expenses	7,713.16	8,004.42	7,965.35	15,717.58	15,000.11
Profit before tax	462.59	434.87	382.87	897.46	830.95
Tax expense					
Current tax	117.37	123.22	111.59	240.60	257.48
Current tax - earlier years	(11.56)	-	-	(11.56)	-
Deferred tax	6.35	(7.48)	(11.60)	(1.13)	(32.69)
Profit after tax	350.43	319.13	282.88	669.55	606.15
Earning per equity share (₹)-Not Annualized					
Basic (₹)	1.46	1.33	1.25	2.78	2.67
Diluted (₹)	1.46	1.33	1.25	2.78	2.67
Reserves and Surplus	-	-	-	6,478.45	5,808.90
Equity Share Paid up Share Capital	2,408.19	2,408.19	2,408.19	2,408.19	2,408.19

For and on behalf of the Board of Directors of
Chatha Foods Limited



Place: Mohali
Date - 20th May, 2026

CHATHA FOODS LIMITED

Work: **UNIT-I** Village Chaundheri PO Dappar, District Mohali, Dappar Ad. Mohali, Dera Bassi, Punjab, India, 140506
UNIT-II Hadbast No. 206, Village Toffanpur, Tehsil Dera Bassi, Distt- SAS Nagar, Punjab-140506
+91-1762-506711 | Website: <https://cfpl.net.in>
CIN- L15310PB1997PLC020578 | GST/UIN- 03AAACC9345FIZY | PAN NO. AAACC9345F

CHATHAFOODS

Chatha Foods Limited

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Chatha Foods Limited
 CIN-L15310PB1997PLC020578
 Standalone Cash Flow Statement for the year ended 31 March 2026
 (All amounts are in ₹ lakhs unless stated otherwise)

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
A. Cash flow from operating activities:		
Net profit / (loss) before tax	897.46	830.95
Adjustments for:		
Depreciation	298.70	293.08
Profit on sale of property, plant and equipment (net)	(2.74)	-
Interest income	(26.76)	(114.47)
Interest expense	96.78	122.70
Operating profit / (loss) before operating capital changes	1,263.45	1,132.27
Adjustments for movement in:		
Long-term provisions	(2.55)	20.25
Trade payables	(41.57)	118.64
Other current liabilities	(107.86)	76.47
Short-term provisions	(6.57)	63.13
Short-term loans and advances	(49.35)	(30.86)
Long-term loans and advances	79.87	117.57
Inventories	(13.83)	(195.50)
Trade receivables	117.10	(1,151.64)
Cash generated / (utilized in) from operating activities before taxes	1,238.66	150.27
Income taxes (net)	(229.04)	(257.48)
Net cash generated / (utilized in) from operating activities (A)	1,009.62	(107.21)
B Cash flow from investing activities:		
Purchase of property, plant and equipment (including creditors for capital expenditure, capital advances and capital work-in-progress)	(3,471.91)	(1,525.03)
Proceeds from sale of property, plant and equipment	74.94	7.69
Capital Advances	1,100.58	(1,282.08)
Creditors for Capital Expenditure	241.09	(8.83)
Interest received	26.76	114.47
Other Non Current Assets	11.90	(80.24)
Bank Deposits not considered as Cash and Cash Equivalent (Net)	1,935.14	350.53
Investment in Subsidiary	(1,890.00)	-
Net cash utilized in investing activities (B)	(1,971.51)	(2,423.50)
C Cash flow from financing activities:		
Proceeds from long-term borrowings	1,200.00	396.94
Repayment of long-term borrowings	(205.58)	(162.27)
Proceeds from issue of share capital	-	2,050.73
Share Issue Expenses	-	(180.00)
Net increase / (decrease) in short-term borrowings	410.15	129.95
Interest paid	(96.78)	(122.70)
Net cash (utilized in) / generated from financing activities (C)	1,307.79	2,112.65
Net (decrease) / increase in cash and cash equivalents (A+B+C)	345.91	(418.07)
Opening cash and cash equivalents	86.60	504.69
Closing cash and cash equivalents	432.51	86.60

Notes:

- (a) The above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard 3 (AS-3) on "Cash flow statements" as specified under section 133 of Companies Act, 2013 read with of the Companies (Accounts Standards) Rules, 2021.
- (b) Figures in brackets indicate cash outflow.

	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash and cash equivalents include:		
Cash in hand	4.22	18.92
Balances with banks in current account	428.29	67.68
Cash and cash equivalents	432.51	86.60
Other bank balance*		
Deposit with maturity more than 3 months but less than 12 months	22.40	1,957.54
Cash and bank balances	454.91	2,044.14

*Other bank balance includes which are restricted and not available for use.



For and on behalf of the Board of Directors of
 Chatha Foods Limited



Place: Mohali
 Date - 20th May, 2026

CHATHAFOODS

Chatha Foods Limited

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Chatha Foods Limited

CIN-L15310PB1997PLC020578

Notes to the Financial Results for the year ended 31st March 2026:	
1	The above financial results which are Published in accordance with Regulation 33 of SEBI(Listing Obligation & Disclosure Requirements),2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 16th May, 2025 , the Financial Results have been prepared in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2023 read with Rule 7 of Company (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
2	As per MCA Notification dated 16th February, 2015 , Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation , 2009 are exempted from compulsory requirement of adoption of IND-AS.
3	The Statements are prepared in accordance with the requirement of accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with rules Companies (Accounts) Rules, 2014
4	All activities of the Company revolve around the main business and as such there is no separate reportable business segment.
5	The figures for the Corresponding previous period/year have been regrouped / reclassified , wherever necessary.
6	The Statutory Auditors have carried out the Audit of the above financial results of the Company and have expressed an unmodified opinion on these results.
7	There were no exceptional and extra-ordinary items for the reporting period.
8	The Company has raised Rs 3338.72 Lakhs by way of initial public offering (IPO) during the month of March 2024, allotment against the same was made in the month of March 2024. During the year, the Company has fully utilised the IPO fund.
9	Figures of the Half year ended on 31 March 2026 represent the difference between the audited figures in respect of full financial year and the published Un-audited figures of six months ended September 30, 2025 which were subjected to limited review by the Statutory Auditors.
10	The Company has raised Rs 2164.08 Lakhs by way of Preferential issue of which ₹2012.95 Lakhs through issue of Equity Shares and ₹151.13 Lakhs through issue of fully convertible warrants (Assuming full conversion of warrants) during the month of February 2025, allotment against the same was made in the month of February 2025. Company received the amount 2050.73 lakhs from above preferential issue till 31st March 2026 out of which during the year the company fully utilized the received fund for the purpose stated in the preferential issue object.
11	During the year under audit the company has incorporated subsidiary namely Allana CF Foods Private Limited in which Chatha Foods Limited holds 70% of share capital.
12	On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & there is no material impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the " finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments as needed.
13	The Company's veg plant has not yet been put to intended commercial use as at the 31st March 2026. Accordingly, the related expenditure continues to be carried under Capital Work-in-Progress and shall be capitalised upon commencement of commercial production.

For and on behalf of the Board of Directors of

Chatha Foods Limited



Place: Mohali

Date - 20th May, 2026

CHATHA FOODS LIMITED

Work: UNIT-I Village Chaundheri PO Dappar, District Mohali, Dappar Ad, Mohali, Dera Bassi, Punjab, India. 140506

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CHATHAFOODS

Chatha Foods Limited

Regd. Office: 272, Mota Singh Nagar Jalandhar Punjab. Pin code -144001. Phone No. 0181-4616381

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To
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001
Maharashtra, India
Scrip Code: 544151

Date: 20.05.2026

Subject: Declaration in respect of unmodified opinion on Audited Standalone and Consolidated financial results for the half year and financial year ended March 31, 2026

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended from time to time, this is to inform you that M/s A. BAFNA & CO., Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated financial results for the half year and financial year ended March 31, 2026.

You are requested to take the same on your records.

Thanking you

Yours faithfully,
For Chatha Foods Limited


Paranjit Singh Chatha
Managing Director



CHATHA FOODS LIMITED

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Disclosure under Regulation 30 read with Para A of Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the updated SEBI updated Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Annexure-II

Sr. No.	Particulars	Details
1.	Name	M/s Jaspreet Dhawan & Associates (C.P. No: 8545)
2.	Reason for change viz. re-appointment	The Board of Directors in their meeting held on Wednesday, May 20, 2026 re-appointed M/S Jaspreet Dhawan and Associates as the Secretarial Auditor of the Company for the financial year 2026-27.
3.	Date of re-appointment and Term of re-appointment	Date: May 20, 2026 Term: Re-appointed as the Secretarial Auditor of the Company for the FY 2026-27.
4.	Brief Profile	M/s. Jaspreet Dhawan & Associates is a firm of practicing company secretaries, established in 2009 providing secretarial consultancy services for more than 15 years. The firm has been providing secretarial, legal and accounting consultancy to reputed listed companies and large corporate houses in various sectors such as Information Technology, Manufacturing, Real Estate Developers, Insurance, Pharma, etc. The firm is led by Mr. Jaspreet Dhawan, who is a seasoned professional and a fellow member of ICSI.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

CHATHA FOODS LIMITED

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Annexure III

Sr. No.	Particulars	Details
1.	Name	M/s D J N K CO. (LLP)
2.	Reason for change viz. re-appointment	The Board of Directors in their meeting held on Wednesday, May 20, 2026 reappointed M/s D J N K CO. (LLP) as the Internal Auditor of the Company for the financial year 2026-27.
3.	Date of re-appointment & Term of re-appointment	Date: May 20, 2026 Term: Re-appointed as the Internal Auditor of the Company for the FY 2026-27.
4.	Brief Profile	D J N K & Co. LLP is a firm of Chartered Accountants based in Delhi with over three decades of experience and has been engaged in the fields of assurance, taxation and advisory services. The Firm and its partners possess extensive experience in providing assurance services to various companies, including listed entities, across diverse sectors. The Engagement Partner is a Fellow Chartered Accountant (FCA) with close to a decade of professional experience and currently heads the Risk Advisory and Assurance Practice of the Firm.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

CHATHA FOODS LIMITED

Work: UNIT-I Village Chaundheri PO Dappar, District Mohali, Dappar Ad, Mohali, Dera Bassi, Punjab, India, 140506

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