MBFSL/CS/2026-27 **4th November, 2026**

To, **Department of Corporate Relations,** **BSE Limited,** **Phiroze Jeejeebhoy Towers,** **Dalal Street, Mumbai – 400001**	**To,** **National Stock Exchange of India Ltd,** **Exchange Plaza, C- 1, Block G,** **Bandra Kurla Complex, Bandra (East),** **Mumbai– 400051**
Scrip Code : 543253	**Scrip Symbol : BECTORFOOD**

SUB: Outcome of the Board Meeting

Dear Sir,

Pursuant to the requirements of Regulation 30 & 33 read with Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby inform you that the Board of Directors of Mrs. Bectors Food Specialties Limited (the "**Company**"), at its meeting held today, i.e. 4th November, 2026, has considered and approved the following:

1. Un-Audited Consolidated Financial Results of the Company for the Quarter and half year ended September 30, 2026 along with the Limited Review Report thereon issued by M/s. Walker Chandiok & Co. LLP, Statutory Auditors of the Company;

2. Un-Audited Standalone Financial Results of the Company for the Quarter and half year ended September 30, 2026 along the Limited Review Report thereon issued by M/s. Walker Chandiok & Co. LLP, Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 10:30 Hrs IST and was concluded at 12:30 Hrs IST.

This is submitted for your kind information and necessary records.

Yours sincerely,

Thanking you,

For Mrs. Bectors Food Specialities Limited

ATUL SUD

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Atul Sud
Company Secretary and Compliance Officer
M.No. F10412

Walker Chandiok &Co LLP

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Mrs. Bectors Food Specialities Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Mrs. Bectors Food Specialities Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate (refer Annexure 1 for the list of subsidiaries and associate included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing 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 ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing 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 the 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 SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditor referred to in paragraph 5 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, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

5. The Statement includes the Group's share of net loss after tax of ₹ 0.11 millions and ₹ 0.37 millions and total comprehensive loss of ₹ 0.11 millions and ₹ 0.37 millions, for the quarter and six-month period ended on 30 September 2026, respectively, as considered in the Statement, in respect of 1 associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

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

6. The Statement includes the interim financial information of 2 subsidiaries, which have not been reviewed by their auditors, whose interim financial information reflects total assets of ₹ 243.74 millions as at 30 September 2026, and total revenues of ₹ 31.84 millions and ₹ 73.30 millions, net loss after tax of ₹ 1.47 millions and ₹ 5.66 millions, total comprehensive loss of ₹ 1.47 millions and ₹ 5.66 millions for the quarter and six-month period ended 30 September 2026 respectively, cash inflow (net) of ₹ 9.75 millions for the period ended 30 September 2026 as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed 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 this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Tarun Gupta

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Date: 2026.11.04 12:26:05 +05'30'

Tarun Gupta
Partner
Membership No. 507892

UDIN: 26507892TGLTHQ5636

Place: Gurugram
Date: 04 November 2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

S.No.	Name	Relationship with the Holding Company
1	Bakebest Foods Private Limited	Wholly owned subsidiary
2	Mrs. Bectors English Oven Limited	Wholly owned subsidiary
3	Mrs. Bectors Food International FZE	Wholly owned subsidiary
4	Cremica Agro Foods Limited	Associate

Mrs. Bectors Food Specialities Limited
Corporate Identity Number (CIN): L74899PB1995PLC033417
Registered Office: Theing Road, Phillaur, Jalandhar-144410
Tel: +91-124-4096300 Email: atul.sud@bectorfoods.com Website: www.bectorfoods.com

Statement of consolidated unaudited financial results for the quarter and six months ended 30 September 2026

(Rs. in millions, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
1	Revenue from operations	6,305.35	5,487.46	5,514.17	11,792.81	10,243.80	20,435.63
2	Other income	92.36	86.14	66.02	178.50	140.41	311.22
3	**Total income (1+2)**	**6,397.71**	**5,573.60**	**5,580.19**	**11,971.31**	**10,384.21**	**20,746.85**
4	**Expenses**						
	Cost of materials consumed	3,205.75	2,912.55	2,960.14	6,118.30	5,547.91	10,650.74
	Purchase of stock-in-trade	177.71	152.44	123.99	330.15	232.03	510.42
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	5.85	(166.45)	(6.23)	(160.60)	(130.44)	37.04
	Employee benefits expense	830.42	795.51	769.19	1,625.93	1,483.29	2,949.75
	Finance costs	33.18	27.75	33.17	60.93	63.99	117.01
	Depreciation and amortisation expense	272.28	259.45	237.04	531.73	449.95	896.54
	Other expenses	1,260.26	1,072.42	974.11	2,332.68	1,835.66	3,711.09
	Total expenses	**5,785.45**	**5,053.67**	**5,091.41**	**10,839.12**	**9,482.39**	**18,872.59**
5	**Profit before share of profit/(loss) of an associate and tax (3-4)**	**612.26**	**519.93**	**488.78**	**1,132.19**	**901.82**	**1,874.26**
6	Share of profit/ (loss) of an associate	(0.11)	(0.26)	(0.39)	(0.37)	(0.11)	0.03
7	**Profit before tax (5+6)**	**612.15**	**519.67**	**488.39**	**1,131.82**	**901.71**	**1,874.29**
8	**Tax expense**						
	Current tax	150.80	124.45	104.71	275.25	199.58	428.13
	Deferred tax	3.98	7.60	18.60	11.58	28.27	37.35
9	**Profit after tax (7-8)**	**457.37**	**387.62**	**365.08**	**844.99**	**673.86**	**1,408.81**
10	**Other comprehensive income/(loss)**						
	A.(i) Items that will not be reclassified to statement of profit or loss						
	Remeasurement of defined benefit plans	0.68	0.69	(0.53)	1.37	(1.05)	11.14
	(ii) Income tax relating to items that will not be reclassified to statement of profit or loss	(0.17)	(0.17)	0.14	(0.34)	0.27	(2.81)
	B.(i) Items that will be reclassified to statement of profit or loss						
	Exchange difference on translation of foreign operations	0.24	(2.05)	1.01	(1.81)	1.07	3.19
	(ii) Income tax relating to items that will be reclassified to statement of profit or loss	-	-	-	-	-	-
11	**Total comprehensive income (9+10)**	**458.12**	**386.09**	**365.70**	**844.21**	**674.15**	**1,420.33**
12	Paid-up equity share capital (face value of Rs. 2/- per share)	613.35	613.35	613.47	613.35	613.47	613.40
13	Other equity				-		12,096.11
14	Earnings per equity share (in Rs.) (Refer note 6) (not annualised):						
	(a) Basic	1.49	1.26	1.19	2.76	2.20	4.59
	(b) Diluted	1.49	1.26	1.19	2.76	2.20	4.59

See accompanying notes to the consolidated unaudited financial results

Mrs. Bectors Food Specialities Limited
Notes to consolidated unaudited financial results
1. Consolidated statement of assets and liabilities

(Rs. in millions, unless otherwise stated)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	9,466.48	8,558.27
Right-of-use assets	628.07	670.90
Capital work-in-progress	192.16	898.85
Goodwill	3.95	3.95
Other intangible assets	69.22	80.25
Investments accounted for using the equity method	37.54	37.91
Financial assets		
(i) Investments	1.88	1.88
(ii) Loans	2.85	2.85
(iii) Other financial assets	562.96	392.72
Deferred tax assets (net)	12.82	9.91
Non-current tax assets (net)	55.20	49.17
Other non-current assets	325.90	274.28
Total non-current assets	**11,359.03**	**10,980.94**
Current assets		
Inventories	1,547.27	1,268.50
Financial assets		
(i) Investments	31.95	25.33
(ii) Trade receivables	2,036.29	1,716.06
(iii) Cash and cash equivalents	365.55	374.20
(iv) Bank balances other than cash and cash equivalents	2,272.79	1,937.96
(v) Loans	10.06	8.88
(vi) Other financial assets	335.29	96.73
Other current assets	695.68	464.77
Total current assets	**7,294.88**	**5,892.43**
Total assets	**18,653.91**	**16,873.37**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	613.35	613.40
Other equity	12,722.24	12,096.11
Total equity	**13,335.59**	**12,709.51**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	766.31	802.10
(ii) Lease liabilities	519.98	545.75
Provisions	62.22	53.43
Deferred tax liabilities (net)	146.01	131.18
Other non-current liabilities	539.66	48.74
Total non-current liabilities	**2,034.18**	**1,581.20**
Current liabilities		
Financial liabilities		
(i) Borrowings	620.21	510.48
(ii) Lease liabilities	46.82	49.53
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	229.92	182.93
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,324.84	997.09
(iv) Other financial liabilities	637.52	568.64
Other current liabilities	321.69	215.61
Provisions	55.85	52.36
Current tax liabilities (net)	47.29	6.02
Total current liabilities	**3,284.14**	**2,582.66**
Total liabilities	**5,318.32**	**4,163.86**
Total equity and liabilities	**18,653.91**	**16,873.37**

Mrs. Bectors Food Specialities Limited
Notes to consolidated unaudited financial results
2. Consolidated statement of cash flows

(Rs. in millions, unless otherwise stated)

Particulars	For the six months ended 30 September 2026 (Unaudited)	For the six months ended 30 September 2025 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	1,131.82	901.71
Adjustments for:		
Depreciation and amortisation expense	531.73	449.95
Finance costs	60.93	63.99
Interest income	(75.66)	(84.26)
Change in fair value of derivative contracts (net)	(20.94)	39.53
Net (gain)/ loss on account of unrealised foreign exchange fluctuations	19.65	(22.21)
Income from government grants	(13.75)	(13.38)
Loss allowance	8.00	8.69
Net gain on sale of property, plant and equipments	(3.48)	(1.83)
Gain on sale of investments (net)	(3.47)	(1.56)
Share based payment to employees	1.63	3.84
Net change in fair value of financial assets at FVTPL	(0.45)	(1.34)
Share of loss of equity accounted investment	0.37	0.11
	1,636.38	**1,343.24**
Adjustments for changes in working capital in:		
- inventories	(278.77)	(91.53)
- trade receivables	(346.65)	(182.98)
- loans and other assets	(274.51)	(106.77)
- trade payables	374.74	272.49
- other liabilities and provisions	138.00	66.10
Cash generated from operations	**1,249.19**	**1,300.55**
Income tax paid (net)	(240.01)	(230.53)
Net cash generated from operating activities (A)	**1,009.18**	**1,070.02**
B. Cash flows from investing activities		
Purchase of property, plant and equipments (including intangible assets, capital work-in progress, payable for purchase of property, plant and equipments and capital advances)	(742.76)	(1,178.29)
Proceeds from sale of property, plant and equipment	19.33	3.77
Proceeds from sale of investments (net)	(2.70)	(329.80)
(Investments)/ redemption in bank deposits (net)	(135.12)	88.08
Interest received	75.05	83.74
Net cash used in investing activities (B)	**(786.20)**	**(1,332.50)**
C. Cash flows from financing activities		
Proceeds from non-current borrowings	-	96.89
Repayments of non-current borrowings	(37.54)	(10.05)
Proceeds/ (repayments) of current borrowings (net)	111.48	(194.92)
Payment for purchase of treasury shares by Bector Employee Welfare Trust	(5.02)	-
Principal element of lease liabilities	(24.19)	(21.64)
Payment of interest on lease liabilities	(22.43)	(23.15)
Finance costs paid	(37.85)	(37.42)
Dividend paid	(214.27)	-
Net cash used in financing activities (C)	**(229.82)**	**(190.29)**
Net decrease in cash and cash equivalents (A+B+C)	**(6.84)**	**(452.77)**
Effect of foreign exchange fluctuation gain on cash and cash equivalents	(1.81)	1.07
Cash and cash equivalents at the beginning of the period	374.20	861.59
Cash and cash equivalents at the end of the period	**365.55**	**409.89**
Reconciliation of cash and cash equivalents as per statement of cash flow		
Balance with banks in current accounts	362.10	323.22
Cash on hand	1.57	1.55
Bank deposits with original maturity of less than three months	1.88	85.12
	365.55	**409.89**

Mrs. Bectors Food Specialities Limited
Notes to the consolidated unaudited financial results (cont'd):

3 The above consolidated unaudited financial results of Mrs. Bectors Food Specialities Limited ('the Holding Company') and its subsidiaries (collectively referred to as 'the Group') and an associate for the quarter and six months ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04 November 2026. These results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act 2013 (the 'Act') read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).

4 The statutory auditors of the Holding Company have carried out a limited review of the consolidated unaudited financial results for the quarter and six months ended 30 September 2026 and have issued an unmodified review report. The review report of the statutory auditors is being filed with the BSE Limited and National Stock Exchange of India Limited. For more details on consolidated unaudited financial results, visit financial performance section of our website www.bectorfoods.com and financials results at corporate section at www.bseindia.com and www.nseindia.com.

5 The operating segment of the Group is identified to be "Food Products", as the Chief Operating Decision Maker reviews business performance at an overall group level as one segment.

6 During the year ended 31 March 2026, the Board of Directors and the shareholders of the Holding Company, in their meeting held on 12 August 2025 and 19 September 2025 respectively, approved the subdivision/split of one equity share having face value of Rs. 10 each into five equity shares of Rs. 2 each, which became effective from record date i.e. 12 December 2025 as determined by the Board of Directors in its meeting held on 12 November 2025. In accordance with the requirements of Ind AS 33 – Earnings Per Share, the Holding Company has retrospectively restated the Earnings Per Equity Share for all periods presented.

7 On 27 May 2026, the Board of Directors of the Holding Company has recommended dividend of Rs. 0.70 per fully paid-up equity share which have been approved by the shareholders in the Annual General Meeting held on 18 September 2026 amounting to Rs 214.89 millions.

For and on behalf of the Board of Directors of
Mrs. Bectors Food Specialities Limited

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Place: Phillaur
Date: 04 November 2026

Anoop Bector
Managing Director

Walker Chandiok &Co LLP

Walker Chandiok & Co LLP
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Gurugram - 122 002
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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Mrs. Bectors Food Specialities Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Mrs. Bectors Food Specialities Limited ('the Company') which includes Bector Employee Welfare Trust ('the Trust') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and 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 ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing 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 the 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 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, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Mrs. Bectors Food Specialities Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

5. The Statement includes the interim financial information of the Trust, which has not been reviewed, and whose interim financial information reflects total assets of ₹ 69.44 millions as at 30 September 2026, and total revenues of ₹ 0.22 millions and ₹ 0.22 millions, total net profit after tax of ₹ 0.14 millions and ₹ 0.14 millions, total comprehensive income of ₹ 0.14 millions and ₹ 0.14 millions for the quarter and six-month period ended 30 September 2026 respectively, and cash outflow (net) of ₹ 2.31 millions for the six-month period ended 30 September 2026, as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the Trust, is based solely on such unreviewed financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Company.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the aforesaid financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

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Tarun Gupta
Partner
Membership No. 507892

UDIN: 26507892MJILZA5217

Place: Gurugram
Date: 04 November 2026

Mrs. Bectors Food Specialities Limited
Corporate Identity Number (CIN): L74899PB1995PLC033417
Registered Office: Theing Road, Phillaur, Jalandhar-144410
Tel: +91-124-4096300 Email: atul.sud@bectorfoods.com Website: www.bectorfoods.com

Statement of standalone unaudited financial results for the quarter and six months ended 30 September 2026

(Rs. in millions, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
1	Revenue from operations	5,999.70	5,070.62	5,149.03	11,070.32	9,532.47	18,993.71
2	Other income	84.60	78.39	54.19	162.99	113.52	272.00
3	**Total income (1+2)**	**6,084.30**	**5,149.01**	**5,203.22**	**11,233.31**	**9,645.99**	**19,265.71**
4	**Expenses**						
	Cost of materials consumed	3,015.91	2,728.73	2,795.11	5,744.64	5,232.08	10,003.81
	Purchase of stock-in-trade	257.00	109.84	99.86	366.84	179.59	408.28
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	7.56	(166.57)	(5.38)	(159.01)	(129.16)	38.39
	Employee benefits expense	778.13	743.43	722.11	1,521.56	1,392.43	2,766.19
	Finance costs	33.14	27.74	33.07	60.88	63.79	116.23
	Depreciation and amortisation expense	235.61	222.33	223.36	457.94	421.41	840.95
	Other expenses	1,204.68	1,010.80	922.66	2,215.48	1,740.43	3,511.97
	Total expenses	**5,532.03**	**4,676.30**	**4,790.79**	**10,208.33**	**8,900.57**	**17,685.82**
5	**Profit before tax (3-4)**	**552.27**	**472.71**	**412.43**	**1,024.98**	**745.42**	**1,579.89**
6	**Tax expense**						
	Current tax	151.94	119.22	93.81	271.16	175.64	372.73
	Deferred tax	(11.95)	0.80	10.21	(11.15)	12.57	19.34
7	**Profit after tax (5-6)**	**412.28**	**352.69**	**308.41**	**764.97**	**557.21**	**1,187.82**
8	**Other comprehensive income/(loss)**						
	(i) Items that will not be reclassified to statement of profit or loss						
	Remeasurement of defined benefit plans	0.55	0.56	(0.63)	1.11	(1.26)	10.63
	(ii) Income tax relating to items that will not be reclassified to statement of profit or loss	(0.14)	(0.14)	0.16	(0.28)	0.32	(2.68)
9	**Total comprehensive income (7+8)**	**412.69**	**353.11**	**307.94**	**765.80**	**556.27**	**1,195.77**
10	Paid-up equity share capital (face value of Rs. 2/- per share)	613.35	613.35	613.47	613.35	613.47	613.40
11	Other equity						11,132.82
12	Earnings per equity share (in Rs.) (Refer note 7) (not annualised):						
	(a) Basic	1.34	1.15	1.01	2.49	1.82	3.87
	(b) Diluted	1.34	1.15	1.01	2.49	1.82	3.87

See accompanying notes to the standalone unaudited financial results

Mrs. Bectors Food Specialities Limited
Notes to standalone unaudited financial results
1. Standalone statement of assets and liabilities

(Rs. in millions, unless otherwise stated)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	6,700.74	6,663.57
Right-of-use assets	628.07	669.09
Capital work-in-progress	190.08	258.93
Intangible assets	8.82	10.03
Financial assets		
(i) Investments in subsidiaries	1,764.50	1,764.50
(ii) Other investments	18.97	18.97
(iii) Loans	2.85	2.85
(iv) Other financial assets	546.06	333.03
Non-current tax assets (net)	50.81	46.68
Other non-current assets	300.79	130.90
Total non-current assets	**10,211.69**	**9,898.55**
Current assets		
Inventories	1,488.22	1,231.73
Financial assets		
(i) Investments	-	6.37
(ii) Trade receivables	1,986.85	1,670.22
(iii) Cash and cash equivalents	315.49	144.11
(iv) Bank balances other than cash and cash equivalents	1,933.11	1,772.20
(v) Loans	9.87	8.55
(vi) Other financial assets	318.89	97.47
Other current assets	680.67	460.63
Total current assets	**6,733.10**	**5,391.28**
Total assets	**16,944.79**	**15,289.83**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	613.35	613.40
Other equity	11,680.54	11,132.82
Total equity	**12,293.89**	**11,746.22**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	566.31	602.10
(ii) Lease liabilities	519.98	543.97
Provisions	50.87	42.27
Deferred tax liabilities (net)	96.53	107.40
Other non-current liabilities	539.66	48.74
Total non-current liabilities	**1,773.35**	**1,344.48**
Current liabilities		
Financial liabilities		
(i) Borrowings	620.21	510.48
(ii) Lease liabilities	46.82	49.38
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	190.45	150.13
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,244.65	919.55
(iv) Other financial liabilities	380.02	321.46
Other current liabilities	294.69	198.08
Provisions	53.42	50.05
Current tax liabilities (net)	47.29	-
Total current liabilities	**2,877.55**	**2,199.13**
Total liabilities	**4,650.90**	**3,543.61**
Total equity and liabilities	**16,944.79**	**15,289.83**

Mrs. Bectors Food Specialities Limited
Notes to standalone unaudited financial results
2. Standalone statement of cash flows

(Rs. in millions, unless otherwise stated)

Particulars	For the six months ended 30 September 2026 (Unaudited)	For the six months ended 30 September 2025 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	1,024.98	745.42
Adjustments for:		
Depreciation and amortisation expense	457.94	421.41
Finance costs	60.88	63.79
Interest income	(66.32)	(59.79)
Change in fair value of derivative contracts (net)	(20.94)	39.53
Net (gain)/ loss on account of unrealised foreign exchange fluctuations	19.65	(22.21)
Income from government grants	(13.75)	(13.38)
Loss allowance	8.00	8.69
Net gain on sale of property, plant and equipments	(2.21)	(1.62)
Share based payment to employees	1.63	3.84
Net change in fair value of financial assets at FVTPL	-	(1.04)
Gain on sale of investments (net)	(0.93)	(1.56)
	1,468.93	**1,183.08**
Adjustments for changes in working capital in:		
- inventories	(256.49)	(88.72)
- trade receivables	(344.13)	(183.60)
- loans and other assets	(244.72)	(93.97)
- trade payables	365.42	260.37
- other liabilities and provisions	124.15	62.19
Cash generated from operations	**1,113.16**	**1,139.35**
Income tax paid (net)	(228.00)	(207.88)
Net cash generated from operating activities (A)	**885.16**	**931.47**
B. Cash flows from investing activities		
Purchase of property, plant and equipments (including intangible assets, capital work-in progress, payable for purchase of property, plant and equipments and capital advances)	(564.04)	(616.04)
Proceeds from sale of property, plant and equipments	12.75	3.47
Proceeds from sale/ (purchase) of investments (net)	7.30	(304.80)
(Investments)/ redemption in bank deposits (net)	(4.61)	270.93
Interest received	65.71	59.27
Net cash used in investing activities (B)	**(482.89)**	**(587.17)**
C. Cash flows from financing activities		
Proceeds from non-current borrowings	-	96.89
Repayments of non-current borrowings	(37.54)	(10.05)
Proceeds/ (repayments) of current borrowings (net)	111.48	(194.92)
Payment for purchase of treasury shares by Bector Employee Welfare Trust	(5.02)	-
Principal element of lease liabilities	(24.17)	(21.34)
Payment of interest on lease liabilities	(22.42)	(22.95)
Finance costs paid	(38.95)	(37.42)
Dividend paid	(214.27)	-
Net cash used in financing activities (C)	**(230.89)**	**(189.79)**
Net increase in cash and cash equivalents (A+B+C)	**171.38**	**154.51**
Cash and cash equivalents at the beginning of the period	144.11	222.53
Cash and cash equivalents at the end of the period	**315.49**	**377.04**
Reconciliation of cash and cash equivalents as per statement of cash flow		
Balance with banks in current accounts	314.06	290.53
Cash on hand	1.43	1.39
Bank deposits with original maturity of less than three months	-	85.12
	315.49	**377.04**

Mrs. Bectors Food Specialities Limited
Notes to the standalone unaudited financial results (cont'd):

3 The above standalone unaudited financial results of Mrs. Bectors Food Specialities Limited ('the Company') for the quarter and six months ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04 November 2026. These results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act 2013 (the 'Act') read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).

4 The statutory auditors of the Company have carried out a limited review of the standalone unaudited financial results for the quarter and six months ended 30 September 2026 and have issued an unmodified review report. The review report of the statutory auditors is being filed with the BSE Limited and National Stock Exchange of India Limited. For more details on standalone unaudited financial results, visit financial performance section of our website www.bectorfoods.com and financials results at corporate section at www.bseindia.com and www.nseindia.com.

5 The operating segment of the Company is identified to be "Food Products", as the Chief Operating Decision Maker reviews business performance at an overall company level as one segment.

6 The standalone unaudited financial results also include the financial information of the Bector Employee Welfare Trust (the Trust).

7 During the year ended 31 March 2026, the Board of Directors and the shareholders, in their meeting held on 12 August 2025 and 19 September 2025 respectively, approved the subdivision/split of one equity share having face value of Rs. 10 each into five equity shares of Rs. 2 each, which became effective from record date i.e. 12 December 2025 as determined by the Board of Directors in its meeting held on 12 November 2025. In accordance with the requirements of Ind AS 33 – Earnings Per Share, the Company has retrospectively restated the Earnings Per Equity Share for all periods presented.

8 On 27 May 2026, the Board of Directors of the Company has recommended dividend of Rs. 0.70 per fully paid-up equity share which have been approved by the shareholders in the Annual General Meeting held on 18 September 2026 amounting to Rs. 214.89 millions.

For and on behalf of the Board of Directors of
Mrs. Bectors Food Specialities Limited

ANOOP BECTOR
Digitally signed by ANOOP BECTOR
Date: 2026.11.04 12:14:52 +05'30'

Place: Phillaur
Date: 04 November 2026

Anoop Bector
Managing Director