MEGASTAR FOODS LIMITED
CIN: L15311CH2011PLC033393
Regd. Off: Plot No. 807, Industrial Area, Phase-II
Chandigarh-160002; **Telephone:** +91 172 2653807, 5005024
Works: Kurali-Ropar Road, Village Solkhian-140108
Distt. Rupnagar, Punjab
Telephone: +91 1881 240403-240406
Website: www.megastarfoods.com;
Email: cs@megastarfoods.com

MFL/CS/2026-27/35
Date: -November 02, 2026

Department of Corporate Services
The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001.

Scrip Code: 541352

National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai-400051.

Company Symbol: MEGASTAR

Sub: Outcome of Board Meeting held on November 02, 2026- Unaudited Financial Results

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

The Board of Directors of Megastar Foods Limited ("the Company"), at its meeting held today, i.e., November 02, 2026, has inter alia considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2026.

In this regard, please find enclosed herewith the following:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2026 ("Financial Results"); and

2. Limited Review Reports for Financial Results (Standalone and Consolidated) from the Statutory Auditors of the Company, M/s Nitin Mahajan & Associates, Chartered Accountants, in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time ("Listing Regulations");

   The said results were reviewed by the Audit Committee in its meeting held today i.e. November 02, 2026, thereafter duly approved by the Board of Directors of the Company.

   The Financial Results shall also be made available on the website of the Company at https://www.megastarfoods.com

3. The Board of Directors has reviewed and approved the Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions of the Company, in compliance with applicable laws and pursuant to Regulation 23 of the SEBI Listing Regulations.

   The said policy was reviewed and recommended by the Audit Committee at its meeting held today i.e. November 02, 2026, and thereafter duly approved by the Board of Directors of the Company.

MEGASTAR FOODS LIMITED
CIN: L15311CH2011PLC033393
Regd. Off: Plot No. 807, Industrial Area, Phase-II Chandigarh-160002; **Telephone:** +91 172 2653807, 5005024
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Telephone: +91 1881 240403-240406
Website: www.megastarfoods.com;
Email: cs@megastarfoods.com

The policy shall also be made available on the website of the Company at https://www.megastarfoods.com in terms of Regulation 46 of the SEBI Listing Regulations

The Meeting of the Board of Directors of the Company commenced at 11.00 A.M and concluded at 03.40 P.M

We request you to please take the above on record.

Thanking you,

Yours Sincerely,

For **Megastar Foods Limited**

HARSH SHARMA

Digitally signed by HARSH SHARMA
Date: 2026.11.02 15:55:17 +05'30'

(HARSH SHARMA)
Company Secretary & Compliance Officer
M.no: A73413

Encl: a.a.

NITIN MAHAJAN & ASSOCIATES
CHARTERED ACCOUNTANTS
#5, IIND FLOOR, SECTOR 27A, CHANDIGARH

Mob. No. : 9815518888
E-mail: sec27nma1@hotmail.com
Peer Review Certificate No .015332

Limited Review Report on unaudited standalone financial results of Megastar Foods Limited for the quarter and half year ended 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the board of Directors of
MEGASTAR FOODS LIMITED

Review Report on the Standalone Financial Results

1 We have reviewed the accompanying Statement of unaudited standalone financial results of Megastar Foods Limited ("the Company") for the quarter and half year ended 30 September 2026 ("the Statement").

2 This Statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nitin Mahajan & Associates
Chartered Accountants
FRN - 019837N

CA VISHAL SHARMA
M. NO 503245 (Partner)
UDIN: 26503245SKRQTB9765
Place : Chandigarh
Dated : 02-11-2026

MEGASTAR FOODS LIMITED

Registered Office : PLOT NO. 807, INDUSTRIAL AREA, PHASE II, CHANDIGARH-160002

CIN : L15311CH2011PLC033393, Tel No: +91-01881-240401, E-mail: info@megastarfoods.com, Website: www.megastarfoods.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

	Particulars	Amount in ₹ (lakhs) unless otherwise stated					
		Quarter ended on			Half year ended on		Year ended on
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from Operations	13,726.75	13,257.08	13,796.50	26,983.83	24,530.08	53,257.72
2	Other Income	11.29	21.68	12.84	32.97	15.03	42.10
3	Total Income (1+2)	13,738.04	13,278.76	13,809.34	27,016.80	24,545.11	53,299.82
4	**Expenses**						
	Cost of Material Consumed	9,893.92	10,864.52	9,939.54	20,758.44	17,679.49	38,406.96
	Purchase of Traded Goods	1,595.00	1,586.23	2,129.26	3,181.23	3,667.31	7,951.24
	(Increase)/Decrease in Inventories of finished goods and traded goods	448.33	(788.69)	(115.63)	(340.36)	(126.28)	(9.86)
	Employee Benefits Expense	316.93	314.68	305.64	631.61	594.95	1,195.89
	Finance Costs	294.81	233.96	361.52	528.77	615.37	1,444.93
	Depreciation and Amortization Expense	233.37	229.51	224.11	462.88	442.52	904.01
	Other Expenses	615.19	533.44	620.90	1,148.63	1,119.89	2,183.50
	Total Expenses	13,397.55	12,973.65	13,465.34	26,371.20	23,993.25	52,076.67
5	**Profit/(Loss) before exceptional items and tax (3-4)**	340.49	305.11	344.00	645.60	551.86	1,223.15
6	Exceptional Items	-	-	-	-	-	-
7	**Profit/(Loss) before tax (5+6)**	340.49	305.11	344.00	645.60	551.86	1,223.15
8	**Income tax expense**						
	(1) Current tax	46.48	41.18	11.53	87.66	11.53	76.05
	(2) Deferred tax	40.37	40.56	98.41	80.93	148.40	230.91
9	**Profit/(Loss) for the period (7-8)**	253.64	223.37	234.06	477.01	391.93	916.19
10	**Other comprehensive income/(loss)**					-	-
	(a) Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
	Re-measurement gains/(losses) on defined benefit plans	2.38	(1.07)	36.42	1.31	32.96	(13.32)
	Income tax effect	(0.60)	0.27	(9.16)	(0.33)	(8.29)	3.35
	(b) Other comprehensive income that will be reclassified to profit or loss in subsequent periods:						
	Items that will be reclassified to profit or loss in subsequent periods:	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	Other comprehensive loss for the period/year (net of tax)	1.78	(0.80)	27.26	0.98	24.67	(9.97)
11	**Total comprehensive income for the period, net of tax (9+10)**	255.42	222.57	261.32	477.99	416.60	906.22
						-	
12	**Paid -up equity share capital (face value of Rs. 10/- each)**	1,129.37	1,129.37	1,129.37	1,129.37	1,129.37	1,129.37
13	**Other equity**	9,560.70	9,305.27	8,593.08	9,560.70	8,593.08	9,082.71
14	**Earnings per equity share (Nominal Value of Share INR 10 per share)**						
	Basic earning per share (in absolute figures) (not annualised*)	2.25	1.98	2.07	4.22	3.47	8.11
	Diluted earning per share (in absolute figures) (not annualised*)	2.25	1.98	2.07	4.22	3.47	8.11
15	**Debt equity ratio (times)**	0.66	0.64	0.81	0.66	0.81	0.70
16	**Debt service coverage ratio (times)**	1.14	1.10	1.37	1.12	1.26	1.14
17	**Interest service coverage ratio (times)**	1.82	2.30	1.67	1.82	1.59	1.79

Notes to the unaudited standalone financial results:

1 The above unaudited standalone financial results of Megastar Foods Limited ("the Company") for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 02-11-2026

2 The standalone unaudited financial results for the quarter and half year ended September 30, 2026 , have been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34 prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Statutory Auditors of the Company have carried out Limited Review Report of the above Standalone Unaudited Financial Results for the Quarter and half year ended September 30, 2026, in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, on which they have not expressed any reservation or qualification. The Statutory Auditors have subjected themselves to the peer review process of the Institute of Chartered Accountants of India and hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

4 The Company is currently engaged in the manufacture and sale of wheat products, which is considered a single business segment. Due to the unavailability of separate information for manufacturing and trading-related sales and expenses, these activities are accounted for as one segment.

5 The Company does not have exceptional or extraordinary items to report for the above period.

6 In terms of Regulation 33 (2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Managing Director and Chief Financial Officer of the Company have certified that the above financial results do not contain any false or misleading statements or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

7 The figures for the quarter ended Sept 30, 2026 are the balancing figures between the unaudited figures in respect of the year to date figures up to Sept 30, 2026 and unaudited published figures up to the period ended June 30, 2026.

8 These unaudited standalone financial results for the quarter and half year ended Sept 30, 2026 have been rounded off to nearest rupees in lakhs upto two decimal places, which is in line with the requirement of Ind AS Schedule III of the Companies Act, 2013. Accordingly, figures of the corresponding periods presented have also been aligned to the latest period presented.

9 Figures pertaining to previous year/periods have been regrouped/rearranged, reclassified and restated wherever necessary to make them comparable with those of current year/period.

10 The Unaudited Standalone Financial Results for the Quarter and half year ended Sept 30, 2026 are available on the website of BSE Limited at http://www.bseindia.com, National Stock Exchange of India Limited at https://www.nseindia.com and on the website of the Company at https://www.megastarfoods.com

As per our report of even date attached
For Nitin Mahajan & Associates
Chartered Accountants
FRN - 019837N
Peer review Certificate No. 015332

CA VISHAL SHARMA (M.No. 503245)
Partner
UDIN: 26503245KRQTB97765
Place : Chandigarh
Dated : 02-11-2026

For & on behalf of the Board
MEGASTAR FOODS LIMITED

VIKAS GOEL
Chairman cum Managing Director
DIN: 05122585

MEGASTAR FOODS LIMITED

Registered Office : PLOT NO. 807, INDUSTRIAL AREA, PHASE II, CHANDIGARH-160002

CIN : L15311CH2011PLC033393, Tel No: +91-01881-240401, E-mail: info@megastarfoods.com, Website: www.megastarfoods.com

STANDALONE STATEMENT OF UNAUDITED ASSET AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

	Particulars	Amount in ₹(lakhs) As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS		
	(A) NON CURRENT ASSETS		
i	Property, Plant and Equipment	14,426.23	14,786.37
ii	Capital Work-in-Progress	-	-
iii	**Financial Assets**		
	(a) Investments	250.00	250.00
	(b) Others	119.02	100.74
iv	Deferred Tax Assets (Net)	-	-
v	Other Non-Current Assets	1.47	48.42
	Sub total non-current assets	**14,796.72**	**15,185.53**
	(B) CURRENT ASSETS		
i	Inventories	13,075.25	5,495.52
ii	**Financial Assets**		
	(a) Investments	-	-
	(b) Trade Receivables	4,964.63	4,919.23
	(c) Cash & Cash Equivalents	33.41	117.52
	(d) Bank Balance other than (c) above	949.70	518.80
	(e) Others	43.01	103.61
iii	Current Tax Assets (Net)		1.76
iv	Other Current Assets	2,795.24	398.86
	Sub total current assets	**21,861.24**	**11,555.30**
	TOTAL ASSETS	**36,657.96**	**26,740.83**
	EQUITY AND LIABILITIES		
(D)	**EQUITY**		
i	Equity Share capital	1,129.37	1,129.37
ii	Other Equity	9,560.70	9,082.71
	Sub total shareholder's fund	**10,690.07**	**10,212.08**
(E)	**LIABILITIES**		
I	**Non Current Liabilities**		
i	Financial Liabilities		
	(a) Borrowings	5,435.52	5,484.24
ii	Provisions	106.42	104.59
iii	Deferred Tax Liabilities (Net)	631.08	549.82
iv	Other Non-Current Liabilities	25.07	27.65
	Sub total non-current liabilities	**6,198.09**	**6,166.30**
II	**Current Liabilities**		
i	Financial Liabilities		
	(a) Borrowings	13,407.23	7,655.56
	(b) Trade payables		
	(A) Total outstanding dues of Small Enterprises and Micro enterprises	-	11.94
	(B) Total outstanding dues of creditors other than small enterprises and micro enterprises.	1,192.93	885.41
	(c) Other Financial Liabilities	104.14	102.76
ii	Other Current Liabilities	5,041.05	1,682.55
iii	Provisions	24.08	24.23
iv	Current Tax Liabilities (Net)	0.37	-
	Sub total current liabilities	**19,769.80**	**10,362.45**
	TOTAL EQUITY & LIABILITIES	**36,657.96**	**26,740.83**

As per our report of even date attached
For Nitin Mahajan & Associates
Chartered Accountants
FRN - 019837N
Peer review Certificate No 015332

CA VISHAL SHARMA (M No. 503245)
Partner
UDIN: 26503245SKRQTB9765
Place : Chandigarh
Dated : 02-11-2026

For & on behalf of the Board
MEGASTAR FOODS LIMITED

VIKAS GOEL
Chairman cum Managing Director
DIN: 05122585

MEGASTAR FOODS LIMITED

Registered Office : PLOT NO. 807, INDUSTRIAL AREA, PHASE II, CHANDIGARH-160002

CIN : L15311CH2011PLC033393, Tel No: +91-01881-240401, E-mail: info@megastarfoods.com, Website: www.megastarfoods.com

STANDALONE STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

Particulars	Amount in ₹(lakhs)	
	For the half year ended Sept 30, 2026	For the half year ended Sept 30, 2025
Cash flow from operating activities:		
Profit/(Loss) before tax	645.60	551.86
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation Expense	462.88	442.52
Interest Income	(30.39)	(10.15)
(Profit)/loss on disposal of assets/written off (net)	0.03	0.06
Finance costs	457.58	553.50
Subsidy Income	(2.58)	(2.58)
Operating profit before working capital adjustments	**1,533.12**	**1,535.21**
Working Capital adjustments:		
(Increase)/Decrease in Trade and other receivables & other current assets	(2,379.44)	(961.17)
(Increase)/Decrease in Inventories	(7,579.72)	(9,908.48)
Increase/(Decrease) in Trade and other payables & provisions	3,656.24	7,203.40
Cash generated from operations	**(4,769.81)**	**(2,131.04)**
Tax (paid)/refund	87.66	11.53
Net cash flows from operating activities	**(4,857.47)**	**(2,142.57)**
Cash flow from investing activities:		
Purchase of Property, Plant and Equipment	(103.66)	(539.78)
Proceeds from disposal of PPE	0.90	4.07
Long term Advances & Deposits	28.66	(288.34)
Interest received	30.39	10.15
Net cash used in investing activities	**(43.69)**	**(813.90)**
Cash flow from financing activities:		
Proceeds from issue of capital	-	-
Government grant received	2.58	2.58
Repayment of Long Term Borrowings	(48.71)	(21.39)
Repayment of Short Term Borrowings	5,751.66	4,250.76
Interest paid	(457.58)	(553.50)
Net cash used in financing activities	**5,247.95**	**3,678.45**
Net change in cash and cash equivalents (A+B+C)	**346.79**	**721.98**
Cash and cash equivalents at the beginning of the year	636.32	120.85
Cash and cash equivalents at the year end	**983.11**	**842.83**

As per our report of even date attached
For Nitin Mahajan & Associates
Chartered Accountants
FRN - 019837N
Peer review Certificate No 015332

CA VISHAL SHARMA (M No. 503245)
Partner
UDIN:26503245SKRQTB9765
Place : Chandigarh
Dated : 02-11-2026

For & on behalf of the Board
MEGASTAR FOODS LIMITED

VIKAS GOEL
Chairman cum Managing Director
DIN: 05122585

NITIN MAHAJAN & ASSOCIATES
CHARTERED ACCOUNTANTS
#5, IIND FLOOR, SECTOR 27A, CHANDIGARH

Mob. No. : 9815518888
E-mail: sec27nma1@hotmail.com
Peer Review Certificate No .015332

Limited Review Report on unaudited consolidated financial results of Megastar Foods Limited for the quarter and half year ended 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the board of Directors of
MEGASTAR FOODS LIMITED

Review Report on the Consolidated Financial Results

We have reviewed the accompanying Statement of unaudited consolidated financial results of Megastar Foods Limited ("the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended 30 September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

This Statement, which is the responsibility of the Parent's management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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

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

The Statement includes the results of subsidiary - M/s Megapacific Ventures Private Limited (wholly owned subsidiary).

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian 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.

We did not review the interim financial information of subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 324.61 Lakhs as at September 30, 2026 and total revenues of Rs. 0.03 Lakhs for the six months ended September 30, 2026, total net loss after tax of Rs. 0.91 Lakhs for the six months ended September 30, 2026, as considered in the Statement. These interim financial information have been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

For Nitin Mahajan & Associates
Chartered Accountants
FRN - 019837N

CA VISHAL SHARMA
M. NO 503245 (Partner)
UDIN:26503245TMPBWP9297
Place : Chandigarh
Dated : 02-11-2026

MEGASTAR FOODS LIMITED

Registered Office : PLOT NO. 807, INDUSTRIAL AREA, PHASE II, CHANDIGARH-160002

CIN : L15311CH2011PLC033393, Tel No. +91-01881-240401, E-mail: info@megastarfoods.com, Website: www.megastarfoods.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

Sr No	Particulars	Amount in ₹ (lakhs) unless otherwise stated					
		Quarter ended on			Half year ended on		Year ended on
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from Operations	13,726.75	13,257.08	13,796.50	26,983.83	24,530.08	53,257.72
2	Other Income	11.30	21.70	12.84	33.00	15.03	53.38
3	**Total Income (1+2)**	13,738.05	13,278.78	13,809.34	27,016.83	24,545.11	53,311.10
4	**Expenses**						
	Cost of Material Consumed	9,893.92	10,864.52	9,940.54	20,758.44	17,679.49	38,406.96
	Purchase of Traded Goods	1,595.00	1,586.23	2,129.26	3,181.23	3,667.31	7,951.24
	(Increase)/Decrease in inventories of finished goods and traded goods	448.33	(788.69)	(115.64)	(340.36)	(126.28)	(9.86)
	Employee Benefits Expense	316.93	314.68	305.64	631.61	594.94	1,195.89
	Finance Costs	294.90	233.97	355.19	528.87	604.65	1,435.16
	Depreciation and Amortization Expense	233.37	229.51	224.14	462.88	442.58	904.12
	Other Expenses	615.93	533.85	620.95	1,149.78	1,120.73	2,186.49
	Total Expenses	13,398.38	12,974.07	13,460.08	26,372.45	23,983.42	52,070.00
5	**Profit/(Loss) before exceptional items and tax (3-4)**	339.67	304.71	349.26	644.38	561.69	1,241.10
6	Exceptional Items	-	-	-	-	-	-
7	**Profit/(Loss) before tax (5-6)**	339.67	304.71	349.26	644.38	561.69	1,241.10
8	**Income tax expense**						
	(1) Current tax	46.59	41.08	13.10	87.67	14.01	10.60
	(2) Deferred tax	40.15	40.46	98.41	80.61	148.39	230.89
9	**Profit/(Loss) for the period (7-8)**	252.93	223.17	237.75	476.10	399.29	929.61
10	Other **comprehensive income/(loss)**	-	-				
	(a) Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
	Re-measurement gains/(losses) on defined benefit plans	2.38	(1.07)	36.42	1.31	32.96	(13.32)
	Income tax effect	(0.60)	0.27	(9.16)	(0.33)	(8.29)	3.35
	(b) Other comprehensive income that will be reclassified to profit or loss in subsequent periods:						
	Items that will be reclassified to profit or loss in subsequent periods.	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	Other comprehensive income/(loss) for the period, **net of tax**	1.78	(0.80)	27.26	0.98	24.66	(9.97)
11	**Total comprehensive income for the period, net of tax (9+10)**	254.71	222.37	265.01	477.08	423.95	919.64
12	**Net Profit for the period attributable to:**		-				
	- Owners of the parent	252.93	223.17	237.75	476.10	399.29	929.61
	- Non-controlling interest	-	-	-	-	-	-
13	**Other comprehensive income for the period attributable to**		-				
	- Owners of the parent	1.78	(0.80)	27.26	0.98	24.66	(9.97)
	- Non-controlling interest	-	-	-	-	-	-
14	**Total comprehensive income for the period attributable to:**		-				
	- Owners of the parent	254.71	222.37	265.01	477.08	423.95	919.64
	- Non-controlling interest	-	-	-	-	-	-
15	**Paid -up equity share capital (face value of Rs. 10/- each)**	1,129.37	1,129.37	1,129.37	1,129.37	1,129.37	1,129.37
16	**Other equity**	9,634.53	9,379.82	8,661.75	9,634.53	8,661.75	9,157.45
17	**Earnings per equity share (Nominal Value of Share INR 10 per share)**						
	Basic earning per share (in absolute figures) (not annualised*)	2.24	1.98	2.11	4.22	3.54	8.23
	Diluted earning per share (in absolute figures) (not annualised*)	2.24	1.98	2.11	4.22	3.54	8.23
18	**Debt equity ratio**	0.65	0.64	0.80	0.65	0.80	0.69
19	**Debt service coverage ratio (times)**	1.14	1.10	1.38	1.12	1.27	1.14
20	**Interest service coverage ratio (times)**	1.82	2.30	1.69	1.81	1.61	1.81

Notes to the unaudited consolidated financial results:

1 These unaudited consolidated financial results of the Holding Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations"). The said unaudited consolidated financial results represent the results of Megastar Foods Limited ("Holding Company") and its subsidiary Megapacific Ventures Pvt Ltd for the quarter and half year ended Sept 30, 2026.

2 The above unaudited consolidated financial results of Megastar Foods Limited ("the Company") for the quarter and half year ended Sept 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 02-11-2026.

3 The Statutory Auditors of the Company have carried out Limited Review Report of the above Consolidated Unaudited Financial Results for the Quarter and half year ended Sept 30, 2026, in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, on which they have not expressed any reservation or qualification. The Statutory Auditors have subjected themselves to the peer review process of the Institute of Chartered Accountants of India and hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

4 The Company does not have exceptional or extraordinary items to report for the above period.

5 The Company is currently engaged in the manufacture and sale of wheat products, which is considered a single business segment. Due to the unavailability of separate information for manufacturing and trading-related sales and expenses, these activities are accounted for as one segment.

6 The figures for the quarter ended Sept 30, 2026 are the balancing figures between the unaudited figures in respect of the year to date figures up to Sept 30, 2026 and unaudited published figures up to the period ended June 30, 2026.

7 In terms of Regulation 33 (2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Managing Director and Chief Financial Officer of the Company have certified that the above financial results do not contain any false or misleading statements or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

8 These unaudited consolidated financial results for the quarter and half year ended Sept 30, 2026 have been rounded off to nearest rupees in lakhs upto two decimal places, which is in line with the requirement of Ind AS Schedule III of the Companies Act, 2013. Accordingly, figures of the corresponding periods presented have also been aligned to the latest period presented.



9 Figures pertaining to previous year/periods have been regrouped/rearranged, reclassified and restated wherever necessary to make them comparable with those of current year/period, however these changes has no impact on the net profit reported in previous years.

10 The Unaudited consolidated Financial Results for the Quarter and half year ended Sept 30, 2026 are available on the website of BSE Limited at http://www.bseindia.com, National Stock Exchange of India Limited at https://www.nseindia.com and on the website of the Company at https://www.megastarfoods.com

As per our report of even date attached
For Nitin Mahajan & Associates
Chartered Accountants
FRN - 019837N
Peer review Certificate No 015332

CA VISHAL SHARMA (M No. 503245)
Partner
UDIN: 26503245TMFBWP9297
Place : Chandigarh
Dated : 02-11-2026

For & on behalf of the Board
MEGASTAR FOODS LIMITED

VIKAS GOEL
Chairman cum Managing Director
DIN: 05122585

MEGASTAR FOODS LIMITED

Registered Office : PLOT NO. 807, INDUSTRIAL AREA, PHASE II, CHANDIGARH-160002

CIN : L15311CH2011PLC033393, Tel No: +91-01881-240401, E-mail: info@megastarfoods.com, Website: www.megastarfoods.com

CONSOLIDATED STATEMENT OF UNAUDITED ASSET AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

	Particulars	Amount in ₹(lakhs) As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS		
	(A) NON CURRENT ASSETS		
i	Property, Plant and Equipment	14,426.25	14,786.40
ii	Capital Work-in-Progress	-	-
iii	**Financial Assets**		
	(a) Investments	-	-
	(a) Loans	-	-
	(c) Trade Receivables	-	-
	(b) Others	119.12	100.84
iv	Deferred Tax Assets (Net)	-	-
v	Other Non-Current Assets	51.47	98.42
	Sub total non-current assets	14,596.84	14,985.66
	(B) CURRENT ASSETS		
i	Inventories	13,075.25	5,495.52
ii	**Financial Assets**		
	(a) Investments	-	-
	(a) Trade Receivables	4,964.63	4,919.23
	(b) Cash & Cash Equivalents	242.92	390.57
	(c) Bank Balance other than (c) above	949.70	518.80
	(d) Others	43.01	104.12
iii	Current Tax Assets (Net)	0.81	2.94
iv	Other Current Assets	2,858.72	399.46
	Sub total current assets	22,135.04	11,830.64
	(C) Assets held-for-sale / Assets included in disposal group(s) held-for-sale	-	-
	TOTAL ASSETS	36,731.88	26,816.30
	EQUITY AND LIABILITIES		
	(D) EQUITY		
i	Equity Share capital	1,129.37	1,129.37
ii	Other Equity	9,634.53	9,157.45
	Equity attributable to Shareholders of the Company	10,763.90	10,286.82
	Non-controlling interests	-	-
	Sub total shareholder's fund	10,763.90	10,286.82
	(E) LIABILITIES		
I	**Non Current Liabilities**		
i	Financial Liabilities		
	(a) Borrowings	5,435.52	5,484.24
ii	Provisions	106.42	104.59
iii	Deferred Tax Liabilities (Net)	630.76	549.81
iv	Other Non-Current Liabilities	25.07	27.65
	Sub total non-current liabilities	6,197.77	6,166.29
II	**Current Liabilities**		
i	Financial Liabilities		
	(a) Borrowings	13,407.23	7,655.56
	(b) Trade payables	-	-
	(A) Total outstanding dues of Small Enterprises and Micro enterprises		11.94
	(B) Total outstanding dues of creditors other than small enterprises and micro enterprises.	1,193.69	885.55
	(c) Other Financial Liabilities	104.15	103.30
ii	Other Current Liabilities	5,041.06	1,682.61
iii	Provisions	24.08	24.23
iv	Current Tax Liabilities (Net)	-	-
	Sub total current liabilities	19,770.21	10,363.19
	(F) Liabilities classified as held for sale / Liabilities included in disposal group held-for-sale	-	-
	TOTAL EQUITY & LIABILITIES	36,731.88	26,816.30

As per our report of even date attached
For Nitin Mahajan & Associates
Chartered Accountants
FRN - 019837N
Peer review Certificate No: 015332

CA VISHAL SHARMA
M. NO 503245 (Partner)
UDIN: 26503245TMFBWP9297
Place : Chandigarh
Dated : 02-11-2026

For & on behalf of the Board
MEGASTAR FOODS LIMITED

VIKAS GOEL
Chairman cum Managing Director
DIN: 05122585

MEGASTAR FOODS LIMITED

Registered Office : PLOT NO. 807, INDUSTRIAL AREA, PHASE II, CHANDIGARH-160002

CIN : L15311CH2011PLC033393, Tel No: +91-01881-240401, E-mail: info@megastarfoods.com, Website: www.megastarfoods.com

CONSOLIDATED STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

Particulars	Amount in ₹(lakhs)	
	For the half year ended Sept 30, 2026	For the half year ended Sept 30, 2025
Cash flow from operating activities:		
Profit/(Loss) before tax	**644.38**	**561.69**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation Expense	462.88	442.58
Interest Income	(30.42)	(10.15)
(Profit)/loss on disposal of assets/written off (net)	0.03	0.06
Finance costs	457.58	541.99
Subsidy Income	(2.58)	(2.58)
Operating profit before working capital adjustments	**1,531.87**	**1,533.59**
Working Capital adjustments:		
(Increase)/Decrease in Trade and other receivables & other current assets	(2,441.41)	(961.72)
(Increase)/Decrease in Inventories	(7,579.72)	(9,908.48)
Increase/(Decrease) in Trade and other payables & provisions	3,655.91	7,204.79
Cash generated from operations	**(4,833.35)**	**(2,131.83)**
Tax (paid)/refund	(87.67)	(14.01)
Net cash flows from operating activities	**(4,921.02)**	**(2,145.84)**
Cash flow from investing activities:		
Purchase of Property, Plant and Equipment	(103.66)	(539.78)
Proceeds from disposal of PPE	0.90	4.07
(Increase)/decrease in Loans and Other Non current assets	28.66	(438.44)
Interest received	30.42	10.15
Net cash used in investing activities	**(43.68)**	**(964.00)**
Cash flow from financing activities:		
Issue of share capital & changes in sec prem res	-	-
Reciept/(Repayment) of Long Term Borrowings	(48.71)	(21.39)
Govt Grant received	2.58	2.58
Reciept/(Repayment) of Short Term Borrowings	5,751.66	4,250.77
Interest paid	(457.58)	(541.99)
Net cash used in financing activities	**5,247.95**	**3,689.96**
Net change in cash and cash equivalents (A+B+C)	**283.25**	**580.13**
Cash and cash equivalents at the beginning of the year	909.37	380.01
Cash and cash equivalents at the year end	**1,192.62**	**960.14**

As per our report of even date attached
For Nitin Mahajan & Associates
Chartered Accountants
FRN - 019837N
Peer review Certificate No 015332

CA VISHAL SHARMA
M. NO 503245 (Partner)
UDIN: 26503245TMFBWP9297
Place : Chandigarh
Dated : 02-11-2026

For & on behalf of the Board
MEGASTAR FOODS LIMITED
MG. DIRECTOR

VIKAS GOEL
Chairman cum Managing Director
DIN: 05122585