MISHTANN FOODS LIMITED
limitless happiness..

Date: August 08, 2026

To General Manager - Listing Corporate Relationship Department **BSE Limited** P. J. Towers, Dalal Street, Mumbai-400001 **BSE SCRIP CODE - 539594**	To Listing Division **Metropolitan Stock Exchange of India Limited** 4th Vibgyor Tower, Opp. Trident Hotel, Bandra-Kurla Complex, Mumbai-400098 **MSEI SYMBOL- MISHTANN**

Dear Sir,

Sub: Outcome of Board Meeting held on 08th August, 2026

Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our letter dated August 05, 2026 and pursuant to Regulation 29 and 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company ("Board"), at their meeting held today i.e., Saturday, August 08, 2026, has approved the following matters:

1. Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter ended June 30, 2026. A copy of aforesaid Financial Results along with Limited Review Report and statement on Impact of Audit Qualification as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith as **Annexure-A**, for your record and reference. The said results will be uploaded on the website of the company at www.mishtann.com.

2. Noted Resignation of Ms. Rainy Ramesh Singhi as Independent Director of the company. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2025 is enclosed as **Annexure B**.

3. Approved the Reconstitution of Committees. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2025 is enclosed as **Annexure C.**

The Board Meeting commenced at 03:30 P.M. (IST) and concluded at 04.30 P.M. (IST). The above information shall be available on the Company's website www.mishtann.com. We request you to kindly take the above information on records.

Yours Faithfully,

For **Mishtann Foods Limited**

PATEL HITESHKUMAR GAURISHANKAR

Digitally signed by PATEL HITESHKUMAR GAURISHANKAR
Date: 2026.08.08 19:04:25 +05'30'

Hiteshkumar G. Patel
Managing Director
DIN: 05340865

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial results of the **Mishtann Foods Limited** pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of **Mishtann Foods Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **MISHTANN FOODS LIMITED** ('the Company') for the quarter ended 30 June 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. This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("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 and in compliance with 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention except the matter described in **"Annexure – 1"** separately annexed to this report 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

   Our audit report dated 30th May 2026 on the standalone financial results of the Company for the year ended 31 March 2026 is also qualified in respect of the said matter.

For H Thakkar & Co. LLP
Chartered Accountants
Firm Registration No. W100891

V. B. Doshi

Vishal Doshi
Partner
Membership No. 176288
UDIN: 26176288RDIUTC4172
Place : Mumbai
Date : 8th August, 2026

Annexure – 1 to the Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial results of the Mishtann Foods Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

1. The Company has received an Interim Order cum Show Cause Notice dated December 5, 2024, from the Securities and Exchange Board of India (SEBI), alleging that a substantial portion of the sales and purchase transactions recorded during the period from FY 2017–18 to FY 2023–24 were fictitious. The financial statements also reflect high trade receivables, constituting approximately 97% of the total assets as of September 30, 2024. Further, SEBI has alleged misutilisation of rights issue proceeds amounting to ₹4,990.00 lakhs. The management has denied all allegations and is pursuing legal remedies. In the absence of a conclusive resolution and considering the seriousness of the observations, we are unable to comment on the potential impact of these matters on the standalone financial results.

2. The Company has not implemented accounting software that includes an audit trail feature as mandated under Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended). Accordingly, we are unable to comment on the Company's compliance with this requirement.

3. As per the financial statements, trade receivables amounting to ₹59,370.57 lakhs are outstanding as at the balance sheet date. However, no provision for Expected Credit Loss (ECL) has been made by the Company in accordance with Ind AS 109 – *Financial Instruments*. In the absence of such provision, we are unable to comment on the possible impact on the carrying value of trade receivables and the corresponding effect on the financial position and profit of the Company.

4. The Company has received an order from the Goods and Services Tax (GST) Department covering the period from July 1, 2017 to July 17, 2022, raising a demand amounting to ₹20,684.38 lakhs, including penalties. The Company had earlier deposited ₹200.00 lakhs under protest. As informed by the management, the Company intends to prefer an appeal against the said order. Pending outcome of the appellate proceedings and in absence of sufficient appropriate audit evidence supporting the management's assessment regarding sustainability of the matter, we are unable to comment on the adequacy of the non-provision of the aforesaid GST demand.

5. As per the records of the Company, the books of accounts reflect an income tax provision of ₹5,191.83 lakhs as of 31st March, 2026 and an income tax liability of ₹166.89 lakhs for the financial year 2025-26, both of which remain unpaid as of the reporting date. Additionally, there is a disputed income tax demand amounting to ₹11,744.00 lakhs, as per the Income Tax Department's records, which is currently pending adjudication at the first appellate stage.

6. The matters described in Annexure 1 including ongoing regulatory proceedings, substantial trade receivables, significant indirect and direct tax litigations and related uncertainties indicate existence of material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, the financial statements have been prepared on a going concern basis based on management assessment.

Standalone Unaudited financial results by company

PART I						(Rs. in Lakhs)
	Statement of Standalone Unaudited Results for the Quarter and Three Months Ended 30/06/2026					
	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Previous year ended
		(30/06/2026)	(31/03/2026)	(30/06/2025)	(30/06/2026)	(31/03/2026)
	(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operation**	1,828.95	3,084.28	7078.91	1,828.95	24,281.64
	Other income	2.70	1.42	3.44	2.70	6.80
	Total Revenue (I + II)	**1,831.65**	**3,085.70**	**7082.35**	**1,831.65**	**24,288.44**
2	**Expenses**					
	(a) Cost of materials consumed	1,683.68	2,963.90	6787.20	1,683.68	23,344.77
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	© Changes in inventories of finished goods,	0.00	0.00	0.00	0.00	0.00
	work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	5.46	12.41	11.63	5.46	35.23
	(e) Finance Cost	32.77	33.53	48.50	32.77	162.77
	(f) Depreciation and amortisation expense	9.70	11.55	11.67	9.70	46.82
	(g) Other expenses	22.04	47.24	72.90	22.04	258.07
	Total expenses	**1,753.65**	**3,068.63**	**6931.90**	**1,753.65**	**23,847.66**
3	**Profit / (Loss)before exceptional and tax**	**78.00**	**17.07**	**150.45**	**78.00**	**440.78**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before tax**	**78.00**	**17.07**	**150.45**	**78.00**	**440.78**
6	Tax expense					
	Current Tax - Provision for taxation	28.03	12.18	56.24	28.03	166.89
	Deferred Tax	0.00	0.00	0.00	0.00	1.37
7	**Net Profit / (Loss) for the period**	**49.97**	**4.89**	**94.21**	**49.97**	**272.52**
8	**Other Comprehensive Income/(Loss) (net of tax) (Refer Not No. 5)**	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Income/(Loss) for the period**	**49.97**	**4.89**	**94.21**	**49.97**	**272.52**
10	**Paid up Equity Share Capital (Face value of Re. 1/- each)**	**10,776.13**	**10,776.13**	**10,776.13**	**10,776.13**	**10,776.13**
11	**Other Equity**	0.00	0.00	0.00	0.00	18,170.61
12	**Earnings per equity share:**					
	(1) Basic	0.00	0.00	0.01	0.00	0.03
	(2) Diluted	0.00	0.00	0.01	0.00	0.03

Notes:

1. The above Standalone Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on August 08, 2026. The statutory auditor have carried out limited review of these Standalone Financial Results and have issued a modified report (Qualified Opinion) on these
2. The Company has only single Reportable Business Segment in terms of requirements of Ind AS 108.
3. Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
4. These unaudited financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

For Mishtann Foods Limited

Place : Ahmedabad
Date : 08 August 2026

Mishtann Foods Limited Ahmedabad

Hiteshkumar G. Patel
Managing Director
DIN: 05340865

ANNEXURE I

Statement on Impact of Audit Qualifications (for Limited Review report Qualified Opinion) submitted along-with Un-Audited Financial Results - (*Standalone*)

Statement on Impact of Audit Qualifications for the Quarter Year ended June 30, 2026
[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sr. No.	Particulars	Un-Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Un-Audited figures after adjusting for qualifications)
	1.	Turnover / Total income	1,831.65	1,831.65
	2.	Total Expenditure	1,753.65	1,753.65
	3.	Net Profit/(Loss)	49.97	49.97
	4.	Earnings Per Share	0.00	0.00
	5.	Total Assets	61,951.86	61,951.86
	6.	Total Liabilities	32,682.62	32,682.62
	7.	Net Worth	29,269.24	29,269.24
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification: As Attached in Annexure-A**

b. **Type of Audit Qualification:** Qualified Opinion / ~~Disclaimer of Opinion~~ / ~~Adverse Opinion~~

c. **Frequency of qualification:** ~~Whether appeared first time~~ / repetitive / ~~since how long continuing~~

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA**

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification: NA**

(ii) **If management is unable to estimate the impact, reasons for the same: Refer Annexure - A**

(iii) **Auditors' Comments on (i) or (ii) above: Refer Annexure - A**

III. Signatories:

- **Managing Director:** Mehta
- **CFO:** Patel
- **Audit Committee Chairman:** Rainy
- **Statutory Auditor:** V.B. Doshi

Place: Ahmedabad
Date: 08th August, 2026

Annexure-A

Sr No.	Audit Qualification	Type of Audit Qualification	Frequency of Audit Qualification	Management's view where impact of Audit Qualification is quantified by the Auditors	Impact not quantified by Auditor, Management's estimation on the impact of audit qualification(I)	If Management is unable to estimate the impact, reasons for the same (II)	Auditor's Comment on (I) and (II)
1.	The Company has received an Interim Order cum Show Cause Notice dated December 5, 2024, from the Securities and Exchange Board of India (SEBI), alleging that a substantial portion of the sales and purchase transactions recorded during the period from FY 2017–18 to FY 2023–24 were fictitious. The financial statements also reflect high trade receivables, constituting approximately 97% of the total assets as of September 30, 2024. Further, SEBI has alleged	Qualified Opinion	Repetitive	NA	NA	The management has denied all allegations and is pursuing legal remedies.	In the absence of a conclusive resolution and considering the seriousness of the observations, we are unable to comment on the potential impact of these matters on the standalone financial results.

	misutilisation of rights issue proceeds amounting to ₹4,990.00 lakhs.						
2.	The Company has not implemented accounting software that includes an audit trail feature as mandated under Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended).	Qualified Opinion	Repet itive	NA	NA	Due to the volume of data, implementing an audit trail at this stage poses significant challenges. However, the Management is closely monitoring relevant updates and intends to implement the audit trail starting from the second quarter of FY 2026-27.	Accordingly, we are unable to comment on the Company's compliance with this requirement.
3.	As per the financial statements, trade receivables amounting to ₹ Rs. 59,370.57 lakhs are outstanding as at the balance sheet date. However, no provision for Expected Credit Loss (ECL) has been made by the Company in accordance with Ind AS 109 – Financial Instruments.	Qualified Opinion	Repet itive	NA	NA	The management is evaluating the possibility of recoverabilit y of the receivables.	In the absence of such provision, we are unable to comment on the possible impact on the carrying value of trade receivables and the corresponding effect on the financial position and profit of the Company.
4.	The Company has received an order from the Goods and Services Tax	Qualified Opinion	Repet itive			The Company has filed a Writ Petition before the Hon'ble High	As informed by the management, the Company intends to

	(GST) Department covering the period from July 1, 2017 to July 17, 2022, raising a demand amounting to ₹20,684.38 lakhs, including penalties. The Company had earlier deposited ₹200.00 lakhs under protest.					Court of Gujarat on 30th April 2025. The Company categorically denies all allegations made and seeks to have the impugned order quashed.	prefer an appeal against the said order. Pending outcome of the appellate proceedings and in absence of sufficient appropriate audit evidence supporting the management's assessment regarding sustainability of the matter, we are unable to comment on the adequacy of the non-provision of the aforesaid GST demand.
5.	As per the records of the Company, the books of accounts reflect an income tax provision of ₹5,191.83 lakhs as of 31st March, 2026 and an income tax liability of ₹166.89 lakhs for the financial year 2025-26, both of which remain unpaid as of the reporting date. Additionally, there is a disputed income tax demand amounting to ₹11,744.00	Qualified Opinion	Repetitive	NA	NA	The Management is of the opinion that the liability will not hamper its operations. However, they are taking all possible steps to legally mitigate this challenge. In spite of all this if the company still has to incur the liability, it has the necessary financial resilience to offset this liability.	

	lakhs, as per the Income Tax Department's records, which is currently pending adjudication at the first appellate stage.						
6.	**The matters described in Annexure 1 including ongoing regulatory proceedings, substantial trade receivables, significant indirect and direct tax litigations and related uncertainties indicate existence of material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.**	**Qualified Opinion**	**Repetitive**	**NA**	**NA**	**The Management is confident about the ability to continue as a going concern. Moreover, none of the allegations made against the company has been proved and the matter is sub judice.**	**However, the financial statements have been prepared on a going concern basis based on management assessment.**

Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results of the **Mishtann Foods Limited** pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of **Mishtann Foods Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **MISHTANN FOODS LIMITED** ("the Parent"), its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group'), and its joint venture (refer Annexure 1 for the list of entities included in the Statement) for the quarter ended 30 June 2026, being submitted by the parent 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 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("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 and in compliance with 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the interim financial report submitted by the management referred to in paragraph 6 below, nothing has come to our attention except the matter described in "**Annexure – 1**" separately annexed to this report 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our audit report dated 30th May 2026 on the consolidated financial results of the Company for the year ended 31 March 2026 is also qualified in respect of the said matter.

5. The consolidated unaudited financial results includes the interim financial information of 1 subsidiary which have not been reviewed by their auditor and have been approved and furnished to us by the management, whose interim financial information reflects, there is no revenue generated form their subsidiary as considered in the Statement, based on its interim financial information which have not been reviewed by its auditor.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For H Thakkar & Co. LLP
Chartered Accountants
Firm Registration No. W100891

V.B. Doshi

Vishal Doshi
Partner
Membership No. 176288
UDIN: 26176288WMCXRB4312
Place : Mumbai
Date : 8th August, 2026

Annexure – 1 to the Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the MISHTANN FOODS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

1. The Holding Company has received an Interim Order cum Show Cause Notice dated December 5, 2024, from SEBI, alleging that a substantial portion of its sales and purchase transactions during the period from FY 2017-18 to FY 2023-24 were fictitious. The financial statements also reflect high trade receivables constituting 97% of total assets as of September 30, 2024. Also, misutilisation of right issue proceeds amounting to ₹4990.00 lakhs. The Management denies the allegations and is pursuing legal remedies. In the absence of conclusive resolution and given the seriousness of the observations, we are unable to comment on the impact of this matter on the consolidated financial results.

2. The Group has not adopted accounting software with an audit trail feature as required by Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended). Consequently, we are unable to comment on compliance with audit trail requirements.

3. As per the financial results of the Holding Company, trade receivables amounting to ₹ 59,370.57 lakhs are outstanding as at the balance sheet date. However, no provision for Expected Credit Loss (ECL) has been made by the Holding Company in accordance with Ind AS 109 – *Financial Instruments*. In the absence of such provision, we are unable to comment on the possible impact on the carrying value of trade receivables and the corresponding effect on the consolidated financial position and profit of the Group.

4. The Group includes GROW AND GRUB NUTRIENTS FZ-LLC, a wholly owned subsidiary incorporated in the UAE on April 19, 2023. The consolidated financial results include the unaudited financial statements of this subsidiary for the period from January 1, 2026 to March 31, 2026. The total assets, total revenue, net profit, and other financial information of this subsidiary for the aforementioned period have been certified by the management. In the absence of an audit, we are unable to comment on the accuracy and completeness of the financial information provided.

5. The Holding Company has received an order from the Goods and Services Tax (GST) Department covering the period from July 1, 2017 to July 17, 2022, raising a demand amounting to ₹20,684.38 lakhs, including penalties. The Company had earlier deposited ₹200.00 lakhs under protest. As informed by the management, the Company intends to prefer an appeal against the said order. Pending outcome of the appellate proceedings and in absence of sufficient appropriate audit evidence supporting the management's assessment regarding sustainability of the matter, we are unable to comment on the adequacy of the non-provision of the aforesaid GST demand.

6. As per the records of the Holding Company, the books of accounts reflect an income tax provision of ₹5,191.83 lakhs as of 31st March, 2026 and an income tax liability of ₹166.89 lakhs for the financial year 2025-26, both of which remain unpaid as of the reporting date. Additionally, there is a disputed income tax demand amounting to ₹11,744.00 lakhs, as per the Income Tax Department's records, which is currently pending adjudication at the first appellate stage.

7. The matters described in Annexure 1 including ongoing regulatory proceedings, substantial trade receivables, significant indirect and direct tax litigations and related uncertainties indicate existence of material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, the financial statements have been prepared on a going concern basis based on management assessment.

Consolidated Unaudited financial results by company

PART I						
						(Rs. in Lakhs)
	Statement of Consolidated Unaudited Results for the Quarter and Three Months Ended 30/06/2026					
	Particulars	**3 months ended**	**Preceding 3 months ended**	**Corresponding 3 months ended in the previous year**	**Year to date figures for current period ended**	**Previous year ended**
		(30/06/2026)	**(31/03/2026)**	**(30/06/2025)**	**(30/06/2026)**	**(31/03/2026)**
	(Refer Notes Below)	**(Unaudited)**	**(Audited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
1	**Revenue from Operation**	1,828.95	3,084.28	38,605.37	1,828.95	1,15,346.12
	Other income	2.70	1.42	3.44	2.70	6.80
	Total Revenue (I + II)	**1,831.65**	**3,085.70**	**38,608.81**	**1,831.65**	**1,15,352.92**
2	**Expenses**					
	(a) Cost of materials consumed	1,683.68	2,963.90	25,038.79	1,683.68	73,819.89
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	© Changes in inventories of finished goods,	0.00	0.00	0.00	0.00	0.00
	work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	5.46	12.41	80.93	5.46	250.58
	(e) Finance Cost	32.77	33.60	48.50	32.77	162.99
	(f) Depreciation and amortisation expense	9.70	11.55	11.67	9.70	47.06
	(g) Other expenses	23.12	48.29	5,106.41	23.12	14,561.98
	Total expenses	**1,754.73**	**3,069.75**	**30,286.30**	**1,754.73**	**88,842.50**
3	**Profit / (Loss)before exceptional and tax**	**76.92**	**15.95**	**8,322.51**	**76.92**	**26,510.42**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before tax**	**76.92**	**15.95**	**8,322.51**	**76.92**	**26,510.42**
6	**Tax expense**					
	Current Tax - Provision for taxation	28.03	12.18	56.24	28.03	166.89
	Deferred Tax	0.00	0.00	0.00	0.00	1.37
7	**Net Profit / (Loss) for the period**	**48.89**	**3.77**	**8,266.27**	**48.89**	**26,342.16**
8	**Other Comprehensive Income/(Loss) (net of tax) (Refer Not No. 5)**	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Income/(Loss) for the period**	**48.89**	**3.77**	**8,266.27**	**48.89**	**26,342.16**
10	**Paid up Equity Share Capital (Face value of Re. 1/- each)**	**10,798.83**	**10,798.83**	**10,798.83**	**10,798.83**	**10,798.83**
11	**Other Equity**	0.00	0.00	0.00	0.00	1,19,346.32
12	**Earnings per equity share:**					
	(1) Basic	0.00	0.00	0.77	0.00	2.44
	(2) Diluted	0.00	0.00	0.77	0.00	2.44

Notes:

1. The above Consolidated Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on August 08, 2026.
The statutory auditor have carried out limited review of these Consolidated Financial Results and have issued a modified report (Qualified Opinion) on these
2. The Company has only single Reportable Business Segment in terms of requirements of Ind AS 108.
3. Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
4. These unaudited consolidated financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
5. The company has a wholly subsidiary Grow & Grub FZ-LLC.

For Mishtann Foods Limited

Hiteshkumar G. Patel
Managing Director
DIN:05340865

Place : Ahmedabad
Date : 08 August 2026

Mishtann Foods Limited
Ahmedabad

ANNEXURE I

Statement on Impact of Audit Qualifications (for Limited Review Report Disclaimer Opinion) submitted along-with Quarterly Un-Audited Financial Results - (*Consolidated*)

Statement on Impact of Audit Qualifications for the Quarter ended June 30, 2026 [*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	**Sl. No.**	**Particulars**	**Un-Audited Figures (as reported before adjusting for qualifications)**	**Adjusted Figures (Un-Audited figures after adjusting for qualifications)**
	1.	Turnover / Total income	**1,831.65**	**1,831.65**
	2.	Total Expenditure	**1,754.73**	**1,754.73**
	3.	Net Profit/(Loss)	**48.89**	**48.89**
	4.	Earnings Per Share	**0.00**	**0.00**
	5.	Total Assets	**2,32,123.08**	**2,32,123.08**
	6.	Total Liabilities	**1,00,601.06**	**1,00,601.06**
	7.	Net Worth	**1,31,522.03**	**1,31,522.03**
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. **Audit Qualification (each audit qualification separately):**

a. **Details of Audit Qualification: Refer Annexure- A**

b. **Type of Audit Qualification:** Qualified Opinion / ~~Disclaimer of Opinion~~ / ~~Adverse Opinion~~

c. **Frequency of qualification:** ~~Whether appeared first time~~ / repetitive / ~~since how long continuing~~

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA**

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification: NA**

(ii) **If management is unable to estimate the impact, reasons for the same: Refer Annexure - A**

(iii) **Auditors' Comments on (i) or (ii) above: Refer Annexure - A**

III. **Signatories:**

- **Managing Director:** H.Vertis
- **CFO:** Patel
- **Audit Committee Chairman:** Rainy
- **Statutory Auditor:** V.B. Doshi

	Place: Ahmedabad Date: 08th August, 2026

Annexure-A

Sr No.	Audit Qualification	Type of Audit Qualification	Frequency of Audit Qualification	Management's view where impact of Audit Qualification is quantified by the Auditors	Impact not quantified by Auditor, Management's estimation on the impact of audit qualification(I)	If Management is unable to estimate the impact, reasons for the same (II)	Auditor's Comment on (I) and (II)
1.	The Holding Company has received an Interim Order cum Show Cause Notice dated December 5, 2024, from SEBI, alleging that a substantial portion of its sales and purchase transactions during the period from FY 2017-18 to FY 2023-24 were fictitious. The financial statements also reflect high trade receivables constituting 97% of total assets as of September 30, 2024. Also, misutilisation of right issue proceeds amounting to ₹4990.00 lakhs.	Qualified Opinion	Repetitive	NA	NA	The Management denies the allegations and is pursuing legal remedies.	In the absence of conclusive resolution and given the seriousness of the observations, we are unable to comment on the impact of this matter on the consolidated financial results.
2.	The Group	Qualified	Repetitive	NA	NA	Due to the	Consequently,

	has not adopted accounting software with an audit trail feature as required by Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended).	Opinion				volume of data, implementing an audit trail at this stage poses significant challenges. However, the Management is closely monitoring relevant updates and intends to implement the audit trail starting from the second quarter of FY 2026-27.	we are unable to comment on compliance with audit trail requirements.
3.	As per the financial results of the Holding Company, trade receivables amounting to ₹ 59,370.57 lakhs are outstanding as at the balance sheet date. However, no provision for Expected Credit Loss (ECL) has been made by the Holding Company in accordance with Ind AS 109 – Financial Instruments.	Qualified Opinion	Repetitive	NA	NA	The management is evaluating the possibility of recoverability of the receivables.	In the absence of such provision, we are unable to comment on the possible impact on the carrying value of trade receivables and the corresponding effect on the consolidated financial position and profit of the Group.
4.	The Group includes GROW AND GRUB NUTRIENTS FZ-LLC, a wholly owned subsidiary incorporated in the UAE on April 19,	Qualified Opinion	Repetitive	NA	NA	The total assets, total revenue, net profit, and other financial information of this subsidiary for the aforementioned period have been certified by the	In the absence of an audit, we are unable to comment on the accuracy and completeness of the financial information provided.

	2023. The consolidated financial results include the unaudited financial statements of this subsidiary for the period from January 1, 2026 to March 31, 2026.					management.	
5.	The Holding Company has received an order from the Goods and Services Tax (GST) Department covering the period from July 1, 2017 to July 17, 2022, raising a demand amounting to ₹20,684.38 lakhs, including penalties. The Company had earlier deposited ₹200.00 lakhs under protest.	Qualified Opinion	Repetitive	NA	NA	The Company has filed a Writ Petition before the Hon'ble High Court of Gujarat on 30th April 2025. The Company categorically denies all allegations made and seeks to have the impugned order quashed.	As informed by the management, the Company intends to prefer an appeal against the said order. Pending outcome of the appellate proceedings and in absence of sufficient appropriate audit evidence supporting the management's assessment regarding sustainability of the matter, we are unable to comment on the adequacy of the non-provision of the aforesaid GST demand.
6.	As per the records of the Holding Company, the books of accounts reflect an income tax provision of ₹5,191.83	Qualified Opinion	Repetitive	NA	NA	The Management is of the opinion that the liability will not hamper its operations. However, they are taking all possible steps to legally	

	lakhs as of 31st March, 2026 and an income tax liability of ₹166.89 lakhs for the financial year 2025-26, both of which remain unpaid as of the reporting date. Additionally, there is a disputed income tax demand amounting to ₹11,744.00 lakhs, as per the Income Tax Department's records, which is currently pending adjudication at the first appellate stage.					mitigate this challenge. Inspite of all this if the company still has to incur the liability, it has the necessary financial resilience to offset this liability.	
7.	The matters described in Annexure 1 including ongoing regulatory proceedings, substantial trade receivables, significant indirect and direct tax litigations and related uncertainties indicate existence of material uncertainty that may cast significant doubt on the Company's	Qualified Opinion	Repetitive	NA	NA	The Management is confident about the ability to continue as a going concern.	However, the financial statements have been prepared on a going concern basis based on management assessment.

	ability to continue as a going concern. However, the financial statements have been prepared on a going concern basis based on management assessment.						

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MISHTANN
FOODS LIMITED
limitless happiness..

Annexure B

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 January 30, 2026

Sr. No.	Particulars	Details
1.	**Reason for change viz. ~~appointment~~, resignation~~, removal, death or otherwise;~~**	Resignation of Ms. Rainy Ramesh Singh as Independent Director of the company
2.	**Date of ~~appointment~~/cessation ~~(as applicable)~~ & ~~term of appointment;~~**	Resignation as Independent Director of the company w.e.f. 08th August 2026 closing of business hours
3.	**Brief profile (in case of appointment)**	Not Applicable
4	**Disclosure of relationships between directors and auditors**	None
5	**Information as required pursuant to BSE Circular ref. no. LIST/COMP/14/ 2018-19 and NSE ref. no. NSE/CML/2018/24, dated June 20, 2018.**	Not applicable

Date: 08.08.2026

Date: 08 August 2026

To,
The Board of Directors
Mishtann Foods Limited
403, Ganesh Glory Gota Jagatpur, Ahmedabad 382470

Subject: Resignation from the position of Independent Director

Dear Members of the Board,
I hereby tender my resignation from the position of **Independent Director of Mishtann Foods Limited** ("the Company") with effect from **08 August 2026**, due to personal reasons.

Consequent to my resignation as an Independent Director, I shall also cease to be the Chairperson/Member, as applicable, of the following Committees of the Board:

- Audit Committee – Chairperson
- Nomination and Remuneration Committee – Chairperson
- Stakeholders' Relationship Committee – Chairperson
- Corporate Social Responsibility Committee – Chairperson
- Risk Management Committee – Member

I have had the privilege of serving on the Board of the Company and am grateful for the opportunity to contribute to its affairs and growth during my tenure. I sincerely appreciate the support, cooperation and guidance extended to me by the Board of Directors, management and other stakeholders of the Company.

I confirm that **there is no material reason for my resignation other than the personal reasons stated above**.

I further confirm that, to the best of my knowledge, I have complied with the applicable requirements and formalities relating to my office as an Independent Director. I trust that the Company will continue to uphold the highest standards of corporate governance and compliance.

The details of the entities in which I hold directorships, along with the category of directorship and membership/chairpersonship of Board Committees, are enclosed herewith as **Annexure-I**.

I request the Board to kindly take note of my resignation and make the necessary filings and disclosures with the Registrar of Companies, Stock Exchanges and other regulatory authorities, as may be applicable.

I wish the Company, the Board, the management and all stakeholders continued success and prosperity in the future.

Thank you for providing me with the opportunity to serve the Company.

Yours faithfully,

Rainy

Rainy Ramesh Singhi
Independent Director
DIN- 09844099

Annexure I

Sr No.	Name of Listed entity	Category of Directorship	Information regarding membership of the board committees of the listed entity	
			Name of Board Committee	Status (Chairperson/member) of the Committee
1	Mishtann Foods Limited	Independent Director	Audit Committee	Chairperson
			Nomination & Remuneration Committee	Chairperson
			Stakeholders Relationship Committee	Chairperson
			Corporate Social Responsibility Committee	Chairperson
			Risk Management Committee	Member
2	MANSI FINANCE (CHENNAI) LIMITED	Independent Director	Audit Committee	Chairperson
			Nomination & Remuneration Committee	Member
			Stakeholders Relationship Committee	Chairperson
			Risk Management Committee	Chairperson
3	GROARC INDUSTRIES INDIA LIMITED	Independent Director	Audit Committee	Member
			Nomination & Remuneration Committee	Member
			Stakeholders Relationship Committee	Member

Annexure C

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 January 30, 2026

The committees have been reconstituted w.e.f. 08th August 2026.

AUDIT COMMITTEE:

Sr. No.	Name	Designation	Category
1.	Mr. Kush Jigenbhai Shah	Independent Director	Chairperson
2.	Mr. Ashish Agarwal	Independent Director	Member
3.	Mr. Rajesh Chinubhai Sutaria	Independent Director	Member

NOMINATION AND REMUNERATION COMMITTEE

Sr. No.	Name	Designation	Category
1.	Mr. Kush Jigenbhai Shah	Independent Director	Chairperson
2.	Mr. Ashish Agarwal	Independent Director	Member
3.	Mr. Rajesh Chinubhai Sutaria	Independent Director	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE

Sr. No.	Name	Designation	Category
1.	Mr. Kush Jigenbhai Shah	Independent Director	Chairperson
2.	Mr. Ashish Agarwal	Independent Director	Member
3.	Mr. Rajesh Chinubhai Sutaria	Independent Director	Member

RISK MANAGEMENT COMMITTEE

Sr. No.	Name	Designation	Category
1.	Mr. Hiteshkumar Gaurishankar Patel	Managing Director	Chairperson
2.	Mr. Rajesh Chinubhai Sutaria	Independent Director	Member
3.	Mr. Kush Jigenbhai Shah	Independent Director	Member

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

Sr. No.	Name	Designation	Category
1.	Mr. Kush Jigenbhai Shah	Independent Director	Chairperson
2.	Mr. Rajesh Chinubhai Sutaria	Independent Director	Member
3.	Mr. Ashish Agarwal	Independent Director	Member