MALT LAND DISTILLERIES LIMITED

(Formerly known as Abhijit Trading Co. Limited)

Reg. Add.: SHOP NO. 79, 1st FLOOR, MOKSH PLAZA, S.V ROAD BORIVALI, WEST MUMBAI, MAHARASHTRA-400092

Corp. Add.: 47/18, Rajendra Place Metro Station, New Delhi-110060, India

Website: www.abhijittrading.in; Email ID: abhijitrading@gmail.com; Contact No.: +91- 9891095232

CIN: L11011MH1982PLC351821

Date: 19th October, 2026

To,
The Manager
The Department of Corporate Service
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

SCRIP CODE: 539560 (MALT LAND DISTILLERIES LIMITED)
EQ-ISIN-INE994N01019.

Subject: Outcome of Meeting of Board of Directors held on Monday, 19th October, 2026 at pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,
Pursuant to the provisions of Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Company was held today i.e. Monday, 19th October, 2026, which commenced at 03:45 P.M. and concluded at 04:15 P.M.

1. **UN-AUDITED FINANCIAL RESULTS**

The Board of Director have considered and approved the Un-Audited (standalone and consolidated) Financial Results along with Limited Review Report thereon for quarter and half year ended on September 30th, 2026. In this regard, please find enclosed herewith the Un-Audited Financial Results along with Limited Review Report for the quarter and half year ended on September 30th, 2026 pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said un-audited quarterly and half yearly financial results along with Limited Review Report by Statutory auditor of the company is enclosed herewith.

2. **STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015**

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Right Issue or Preferential Issue, etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

We request you to take the above information on record.

Thanking You,

For and on behalf of Board of Directors of
MALT LAND DISTILLERIES LIMITED

VIRENDRA JAIN

Digitally signed by VIRENDRA JAIN
DN: cn=VIRENDRA JAIN, c=IN, l=Central Delhi, st=Delhi, o=Personal, email=virendrajain36@gmail.com, serialNumber=9677a0567d8d385c1b46ac55cae1527d7db72eec77d88c4539b8e623ff098a4
Date: 2026.10.19 16:25:44 +05'30'

VIRENDRA JAIN
(Managing Director)
DIN: 00530078

Statement of Asset and Liabilities

(₹ IN LAKHS)

	Particulars	01.04.2026 30.09.2026 (Unaudited)	01.04.2025 31.03.2026 Audited
A	**ASSESTS**		
1	**Non-Current assets**		
	(a) Property, Plant and Equipment	669.49	657.03
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under evelopment		
	(g) Biological Assets other than bearer plants		
	Non-Current Financial Assets		
	Non current Investment	57,752.17	2,97,748.35
	Trade receivables-Non current		
	Loans, Non Current	1,529.55	51,744.55
	Other Non Current Financial Assets		-
	Total Non-Current Financial Assets	**59,951.21**	**3,50,149.93**
	Deferred tax assets (net)	0.02	0.02
	Other non-current assets		-
	Total non-current assets	**59,951.23**	**3,50,149.95**
2	**Current assets**		
	Inventories	32,463.05	32,463.05
	Current Financial Assets		
	Current Investment		-
	Trade receivables-current	-	-
	Cash and Cash Equivalent	3.61	14.46
	Bank balance other than cash and cash equivalent		-
	Loans, Current		-
	Other curent financial assets		-
	Total curent financial assets	**3.61**	**14.46**
	Current tax assets (net)		-
	Other current assets	13.66	13.81
	Total current assets	**32,480.32**	**32,491.33**
	Total Assets	**92,431.55**	**3,82,641.28**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	2,970.10	2,970.10
	(b) Other Equity	67,803.16	67,818.23
	Total Equity	**70,773.26**	**70,788.33**
2	**Liabilities**		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	21,639.00	3,11,820.24
	Trade payables		
	Other financial liabilities		
	Total Non-current Financial Liabilities	**21,639.00**	**3,11,820.24**
	Provisions		
	Deferred tax liabilities (Net)		
	Other non current liabilities		
	Total non current liabilities	**21,639.00**	**3,11,820.24**
	Current liabilities		
	Current Financial Liabilities		
	Borrowings		
	Trade payables	7.50	13.50
	Other financial liabilities		
	Total Current Financial Liabilities	**7.50**	**13.50**
	Other current liabilities	0.12	7.55
	Provisions		
	Current Tax Liabilities (Net)	11.67	11.67
	Total current liabilities	**11.79**	**19.22**
	Total equity and liabilities	**92,431.55**	**3,82,641.28**

For and on behalf of board of directors of
MALT LAND DISTILLERIES LIMITED
(Formerly Known as Abhijit Trading Co.Ltd)

For Malt Land Distilleries Limited

Director/Auth. Signatory

VIRENDRA JAIN
MANAGING DIRECTOR
DIN: 00530078
Date: 19/10/2026
Place: New Delhi

MALT LAND DISTILLERIES LIMITED

(Formerly Known as Abhijit Trading Co.Ltd)

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STATEMENT OF STANDALON UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2026 - IND-AS COMPLIANT (NON NBFC)

(₹ IN LAKHS)

	Particulars	Three Months Ended			SIX Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT YEAR TO DATE	CORRESPONDING YEAR TO DATE	FIGURES FOR PREVIOUS YEAR
		01.07.2026 to 30.09.2026	01.04.2026 to 30.06.2026	01.07.2025 to 30.09.2025	01.04.2026 to 30.09.2026	01.04.2025 to 30.09.2025	01.04.2025 to 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from opertaions	49,973.50	-	-	49,973.50	-	78.22
II	Other income	5.00	26.52	44.46	31.52	78.50	12.83
III	**Total Income**	**49,978.50**	**26.52**	**44.46**	**50,005.02**	**78.50**	**91.05**
IV	**Expenses**						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	50,000.00		-	50,000.00	-	-
	Changes in inventories of finished goods,work-in-progress and Stock-in-Trade	-	0.00	-	0.00	0.00	-
	Employee benefits expense	2.95	2.30	1.18	5.25	1.88	7.80
	Finance costs	-	2.31	0.00	2.31	0.00	0.29
	Depreciation and amortisation expense	-	-	-	-	-	0.11
	Other expenses	4.21	8.32	5.67	12.52	8.02	36.18
	Total expenses	**50,007.16**	**12.93**	**6.85**	**50,020.09**	**9.91**	**44.39**
V	Profit/(loss) before exceptional items and tax (I-IV)	**(28.66)**	**13.59**	**37.60**	**(15.07)**	**68.59**	**46.66**
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit/(loss) before extraordinary items and tax(V-VI)**	**(28.66)**	**13.59**	**37.60**	**(15.07)**	**68.59**	**46.66**
VIII	**Extra ordinary item**	-	-	-	-	-	-
IX	**Profit Before Tax (VII-VIII)**	**(28.66)**	**13.59**	**37.60**	**(15.07)**	**68.59**	**46.66**
X	**Tax expense:**						
	(1) Current tax	-	-	-	-	-	11.67
	(2) Deferred tax	-	-	-	-	-	0.01
	(3) Taxes for earlier years	-	-	-	-	-	11.73
	Total tax expenses	-	-	-	-	-	**23.41**
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**(28.66)**	**13.59**	**37.60**	**(15.07)**	**68.59**	**23.24**
XII	**Profit/(loss) from discontinued operations**	-	-	-	-	-	-
XIII	**Tax expense of discontinued operations**	-	-	-	-	-	-
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	-	-	-	-	-	-
XV	**Profit/(loss) for the period (XI+XIV)**	**(28.66)**	**13.59**	**37.60**	**(15.07)**	**68.59**	**23.24**
XVI	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	**Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**(28.66)**	**13.59**	**37.60**	**(15.07)**	**68.59**	**23.24**
XVI	**Paid up equity share capital (Face value Rs. 10/- per share for quarter and year ended.**	**2,970.10**	**2,970.10**	**2,970.10**	**2,970.10**	**2,970.10**	**2,970.10**
XVII	**Earnings per equity share (for continuing operation):**						
	(1) Basic	**(0.10)**	**0.05**	**0.13**	**(0.05)**	**0.23**	**0.08**
	(2) Diluted	**(0.10)**	**0.05**	**0.13**	**(0.05)**	**0.23**	**0.08**
XVIII	**Earnings per equity share (for discontinued**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						

For Malt Land Distilleries Limited

Director/Auth. Signatory

Notes :

(1) The above Unaudited financial results for the quarter and Half Yearly ended 30th September 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 19/10/2026

(2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

(3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.

(4) The Limited Review report have carried out on the above results for Quarter ended 30th September 2026. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

(5) Figures for the previous peried have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
MALT LAND DISTILLERIES LIMITED
(Formerly Known as Abhijit Trading Co.Ltd)

For Malt Land Distilleries Limited

Director/Auth. Signatory

VIRENDRA JAIN
MANAGING DIRECTOR
DIN: 00530078
Date: 19/10/2026
Place: New Delhi

MALT LAND DISTILLERIES LIMITED

(Formerly Known as Abhijit Trading Co.Ltd)

CIN:L11011MH1982PLC351821

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Statement of Unaudited Cash Flows for Quarter & Six Months Ended on 30th September 2026

(₹ IN LAKHS)

Particulars	01.04.2026 30.09.2026	01.04.2025 30.09.2025
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	(15.07)	68.59
Adjustments for:		
Depreciation		
Provision for income tax		
Defered tax		
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	(133.30)
(Increase) / Decrease in Inventories	0.00	0.00
(Increase) / Decrease in other current assets	0.15	(3.48)
Increase / (Decrease) in trade payables	(6.00)	-
Increase / (Decrease) in other current liabilities	(7.43)	(4.99)
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	(28.34)	(73.18)
Cash flows from investing activities		
Purchase/Sale of Fixed Assets	(12.46)	
sale/ purchase of shares	2,39,996.19	-
Payment / receipts of loan & advance	50,215.00	-
Net cash used in investing activities	2,90,198.72	-
Cash flows from financing activities		
Proceeds from issue of share capital		-
Proceeds from issue of Preference Capital share capital	-	
Loan & Advances given/ Received	-	(152.05)
Reypayment of Borrowings	(2,90,181.24)	-
Net cash used in financing activities	(2,90,181.24)	(152.05)
Net increase in cash and cash equivalents	(10.85)	(225.23)
Cash and cash equivalents at beginning of period	14.46	336.16
Cash and cash equivalents at end of period	3.61	110.94

For and on behalf of board of directors of

MALT LAND DISTILLERIES LIMITED

(Formerly Known as Abhijit Trading Co.Ltd)

For Malt Land Distilleries Limited

Director/Auth. Signatory

VIRENDRA JAIN

MANAGING DIRECTOR

DIN: 00530078

Date: 19/10/2026

Place: New Delhi

Limited Review Report

Review report to Board of Directors of
MALT LAND DISTILLERIES LIMITED

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30TH, 2026 OF MALT LAND DISTILLERIES LIMITED.

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Malt Land Distilleries Limited for the quarter ended 30.09.2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The preparation of the Statement 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 read with Rule 3 of Companies (India Accounting Standards) Rules, 2015 and the circular is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of any 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.

Based on our review conducted as above, subject to the matter given in Emphasis of matter we are of the opinion that the accompanying statement of unaudited standalone financial results, which have not been prepared in accordance with applicable accounting standards i.e. IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. However, nothing has come to our attention which causes us to believe that the accompanying statement of unaudited standalone financial results do not disclosed the information required to be disclosed ins terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05th July, 2016, or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies including the manner in which it is to be disclosed, or that it contains any material misstatement except Interest on loan given and taken is not provided on all lending's and borrowings.

For VRSK & Associates (FRN:011199N)
Chartered Accountant

CA. VINEET GUPTA (M.No. 089823)
Partner
New Delhi, October 19, 2026

UDIN: 26089823AKOXSS5573

Statement of Asset and Liabilities (Consolidated)

(₹ IN LAKHS)

	Particulars	01.04.2026 30.09.2026 (Unaudited)	01.04.2025 31.03.2026 Audited
A	**ASSESTS**		
1	**Non-Current assets**		
	(a) Property, Plant and Equipment	669.49	657.03
	(b) Capital work-in-progress		-
	(c) Investment Property		-
	(d) Goodwill		-
	(e) Other Intangible assets		-
	(f) Intangible assets under evelopment		-
	(g) Biological Assets other than bearer plants		-
	Non-Current Financial Assets		
	Non current Investment	57,752.17	2,91,818.37
	Trade receivables-Non current	-	-
	Loans, Non Current	1,529.55	51,744.55
	Other Non Current Financial Assets		-
	Total Non-Current Financial Assets	**59,951.21**	**3,44,219.95**
	Deferred tax assets (net)	0.02	0.02
	Other non-current assets		-
	Total non-current assets	**59,951.23**	**3,44,219.97**
2	**Current assets**		
	Inventories	32,463.05	32,463.05
	Current Financial Assets		
	Current Investment		-
	Trade receivables-current	-	-
	Cash and Cash Equivalent	3.61	14.46
	Bank balance other than cash and cash equivalent		-
	Loans, Current		-
	Other curent financial assets		-
	Total curent financial assets	**32,466.67**	**32,477.52**
	Current tax assets (net)		-
	Other current assets	13.66	13.81
	Total current assets	**32,480.32**	**32,491.33**
	Total Assets	**92,431.55**	**3,76,711.29**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	2,970.10	2,970.10
	(b) Other Equity	67,803.16	61,888.24
	Total Equity	**70,773.26**	**64,858.34**
2	**Liabilities**		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	21,639.00	3,11,820.24
	Trade payables		-
	Other financial liabilities		-
	Total Non-current Financial Liabilities	**21,639.00**	**3,11,820.24**
	Provisions		-
	Deferred tax liabilities (Net)		-
	Other non current liabilities		-
	Total non current liabilities	-	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings		-
	Trade payables	7.50	13.50
	Other financial liabilities		-
	Total Current Financial Liabilities	**7.50**	**13.50**
	Other current liabilities	0.12	7.55
	Provisions	-	-
	Current Tax Liabilities (Net)	11.67	11.67
	Total current liabilities	**19.29**	**32.72**
	Total equity and liabilities	**92,431.55**	**3,76,711.29**

For and on behalf of board of directors of
MALT LAND DISTILLERIES LIMITED
(Formerly Known as Abhijit Trading Ltd)

For Malt Land Distilleries Limited

Director/Auth. Signatory

VIRENDRA JAIN
MANAGING DIRECTOR
DIN: 00530078
Date: 19/10/2026
Place: New Delhi

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CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2026 - IND-AS COMPLIANT (NON NBFC)

(₹ IN LAKHS)

	Particulars	Three Months Ended			SIX Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT YEAR TO DATE	CORRESPONDING YEAR TO DATE	FIGURES FOR PREVIOUS YEAR
		01.07.2026 to 30.09.2026	01.04.2026 to 30.06.2026	01.07.2025 to 30.09.2025	01.04.2026 to 30.09.2026	01.04.2025 to 30.09.2025	01.04.2025 to 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from opertaions	49,973.50	-	-	49,973.50	-	78.22
II	Other income	5.00	26.52	44.46	31.52	78.50	12.83
III	**Total Income**	**49,978.50**	**26.52**	**44.46**	**50,005.02**	**78.50**	**91.05**
IV	**Expenses**						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	50,000.00	-	-	50,000.00	-	-
	Changes in inventories of finished goods,work-in-progress and Stock-in-Trade	-	0.00	-	0.00	0.00	-
	Employee benefits expense	2.95	2.30	1.18	5.25	1.88	7.80
	Finance costs	-	2.31	0.00	2.31	0.00	0.29
	Depreciation and amortisation expense	-	-	-	-	-	0.11
	Other expenses	4.21	8.32	5.67	12.52	8.02	36.18
	Total expenses	**50,007.16**	**12.93**	**6.85**	**50,020.09**	**9.90**	**44.39**
V	Profit/(loss) before exceptional items and tax (I-IV)	**(28.66)**	**13.59**	**37.60**	**(15.07)**	**68.59**	**46.66**
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit/(loss) before extraordinary items and tax(V-VI)**	**(28.66)**	**13.59**	**37.60**	**(15.07)**	**68.59**	**46.66**
VIII	**Profit & Loss From Associates Companies**	**965.70**	**(965.70)**	-	-	-	**(5,929.99)**
IX	**Profit Before Tax (VII-VIII)**	**937.04**	**(952.11)**	**37.60**	**(15.07)**	**68.59**	**(5,883.33)**
X	**Tax expense:**			-	-	-	
	(1) Current tax	-	-	-	-	-	11.67
	(2) Deferred tax	-	-	-	-	-	0.01
	(3) Excess Provision Of earlier Year	-	-				11.73
	Total tax expenses	-	-	-	-	-	**23.41**
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**937.04**	**(952.11)**	**37.60**	**(15.07)**	**68.59**	**(5,906.75)**
XII	**Profit/(loss) from discontinued operations**	-	-	-	-	-	-
XIII	**Tax expense of discontinued operations**	-	-	-	-	-	-
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	-	-	-	-	-	-
XV	**Profit/(loss) for the period (XI+XIV)**	**937.04**	**(952.11)**	**37.60**	**(15.07)**	**68.59**	**(5,906.75)**
XVI	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	**Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other**	**937.04**	**(952.11)**	**37.60**	**(15.07)**	**68.59**	**(5,906.75)**
XVI	**Paid up equity share capital (Face value Rs. 10/- per share for quarter and year ended.**	**2,970.10**	**2,970.10**	**2,970.10**	**2,970.10**	**2,970.10**	**2,970.10**
XVII	**Earnings per equity share (for continuing operation):**						
	(1) Basic	**3.15**	**(3.21)**	**0.13**	**(0.05)**	**0.23**	**(19.89)**
	(2) Diluted	**3.15**	**(3.21)**	**0.13**	**(0.05)**	**0.23**	**(19.89)**
XVIII	**Earnings per equity share (for discontinued operation):**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						

For Malt Land Distilleries Limited

Director/Auth. Signatory

Notes :

(1) The above Unaudited financial results for the quarter and Half Yearly ended 30th September 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 19/10/2026

(2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

(3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.

(4) The Limited Review report have carried out on the above results for Quarter ended 30th September 2026. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

(5) Figures for the previous peried have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
MALT LAND DISTILLERIES LIMITED
(Formerly Known as Abhijit Trading Co.Ltd)

For Malt Land Distilleries Limited

Director/Auth. Signatory

VIRENDRA JAIN
MANAGING DIRECTOR
DIN: 00530078
Date: 19/10/2026
Place: New Delhi

MALT LAND DISTILLERIES LIMITED

(Formerly Known as Abhijit Trading Co.Ltd)

CIN:L11011MH1982PLC351821

Regd. Office : Shop No. 79 01st Floor Moksh, Plaza S V Road Borivali West Mumbai, Maharashtra, India, 400092

Corporate Off: 47/18, Rajendra Place Metro Station, New Delhi-110060

Email Id- abhijitrading@gmail.com, Website- www.abhijittrading.in

Contact no: +91- 9891095232

Consolidated Statement of Unaudited Cash Flows for Quarter & Six Months Ended on 30th September 2026

(₹ IN LAKHS)

Particulars	01.04.2026 30.09.2026	01.04.2025 30.09.2025
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	(15.07)	68.59
Adjustments for:		
Depreciation		
Other Equity Adjustment	5,929.99	
Provision for income tax		
Defered tax		
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	(133.30)
(Increase) / Decrease in Inventories	0.00	0.00
(Increase) / Decrease in other current assets	0.15	(3.48)
Increase / (Decrease) in trade payables	(6.00)	-
Increase / (Decrease) in other current liabilities	(7.43)	(4.99)
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	5,901.65	(73.18)
Cash flows from investing activities		
Purchase/Sale of Fixed Assets	(12.46)	
sale/ purchase of shares	2,34,066.20	-
Payment / receipts of loan & advance	50,215.00	-
Net cash used in investing activities	2,84,268.74	-
Cash flows from financing activities		
Proceeds from issue of share capital		-
Proceeds from issue of Preference Capital share capital	-	
Loan & Advances given/ Received		(152.05)
Reypayment of Borrowings	(2,90,181.24)	-
Net cash used in financing activities	(2,90,181.24)	(152.05)
Net increase in cash and cash equivalents	(10.85)	(225.23)
Cash and cash equivalents at beginning of period	14.46	336.16
Cash and cash equivalents at end of period	3.61	110.94

For and on behalf of board of directors of

MALT LAND DISTILLERIES LIMITED

(Formerly Known as Abhijit Trading Co.Ltd)

For Malt Land Distilleries Limited

Director/Auth. Signatory

VIRENDRA JAIN

MANAGING DIRECTOR

DIN: 00530078

Date: 19/10/2026

Place: New Delhi

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF

MALT LAND DISTILLERIES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **MALT LAND DISTILLERIES LIMITED**("the parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit (loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30.09.2026 and for the period from 01.07.2026 to 30.09.2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30.09.2026 and the corresponding period from 01.07.2026 to 30.09.2026, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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 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. 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 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   (i) Lunar Gold International Private Limited having 31.03% shares
   (ii) Blue Bell Finance Ltd having 22.37% shares
   (iii) Intellectual Finvest Private Limited (Formerly Known As Intellectual Builders Pvt. Ltd) having 24.32% shares
   (iv) Shanta Agencies Private Limited having 32.98% shares
   (v) Twinkle Mercantiles & Credits Private Limited having 21.39% shares

Based on our review conducted as above, subject to the matter given in Emphasis of matter we are of the opinion that the accompanying statement of unaudited standalone financial results, which have not been prepared in accordance with applicable accounting standards i.e. IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. However, nothing has come to our attention which causes us to believe that the accompanying statement of unaudited standalone financial results do not disclosed the information required to be disclosed ins terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05th July, 2016, or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies including the manner in which it is to be disclosed, or that it contains any material misstatement except Interest on loan given and taken is not provided on all lending's and borrowings.

For **VRSK & ASSOCIATES** *(Firm's Registration No. 011199N)*
Chartered Accountants

CA VINEET GUPTA *(Membership No.089823)*
Partner
New Delhi, October 19, 2026
UDIN: 26089823AKOXSS5573

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MALT LAND DISTILLERIES LIMITED

(Formerly known as Abhijit Trading Co. Limited)
Reg. Add.: SHOP NO. 79, 1stFLOOR, MOKSH PLAZA, S.V ROAD BORIVALI, WEST MUMBAI, MAHARASHTRA-400092
Corp. Add.: 47/18, Rajendra Place Metro Station, New Delhi-110060, India
Website: www.abhijittrading.in; Email ID: abhijitrading@gmail.com; Contact No.: +91- 9891095232
CIN: L11011MH1982PLC351821

Date: 19-10-2026

To,
The Manager
The Department of Corporate Service
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

SCRIP: 539560 (MALT LAND DISTILLERIES LIMITED)
EQ - ISIN - INE994N01019.

Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the Quarter and half year ended on September 30th, 2026.

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) for Quarter and half year ended on September 30th, 2026 for public issue, rights issue, preferential issue etc.

(a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;

(b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Mr. Virendra Jain**, **Managing Director** of **Malt Land Distilleries Limited** hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is **not applicable** to the company as the company **has not issued** any share by way of public issue, right issue, preferential issue etc. for the quarter and half year ended on September 30th, 2026.

You are requested to take the above on your records and acknowledge the same.

Thanking You.

For and on behalf of Board of Directors
MALT LAND DISTILLERIES LIMITED

VIRENDRA JAIN

Digitally signed by VIRENDRA JAIN
DN: cn=VIRENDRA JAIN, c=IN, l=Central Delhi, st=Delhi, o=Personal, email=virendrajain36@gmail.com, serialNumber=9677a0567d8d3f85c1b46ac55cae1527d7db72eec77d88c4539b8e6238f098a4
Date: 2026.10.19 16:26:16 +05'30'

Virendra Jain
(Managing Director)
DIN: 00530078

Date: 19-10-2026
Place: Delhi