

28<sup>th</sup> May, 2026

The National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor  
Plot No C/1, G Block  
Bandra-Kurla Complex  
Bandra (East)  
**MUMBAI – 400 051**

The Listing Department  
**BSE Limited**  
P.J. Tower, Dalal Street  
**MUMBAI – 400 001**

**Company Code : KOHINOOR**

**Scrip Code : 512559**

**Dear Sirs,**

**Sub: Outcome of Board Meeting held on 28<sup>th</sup> May, 2026**

**Ref: Regulation - 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.**

This is to inform that the Board of Directors of the Company at its Meeting held today, i.e. on 28<sup>th</sup> May, 2026 which commenced at 03:00 P.M. (IST) and concluded at **07:10** P.M. (IST) has, *inter-alia*, taken the following decision :-

1. Approved and taken on record the Audited Standalone and Consolidated Financial Results (AFRs) of the Company for the quarter and financial year ended on 31st March, 2026, which was recommended by the Audit Committee at their meeting held on 28th May, 2026. A copy of the said Standalone and Consolidated AFR's along with the Auditor's Report as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on the said financials is enclosed herewith. (Annexure-1)
2. The Board received the Auditor's Report from the Auditor of Company M/s N C Raj & Associates, Chartered Accountants for the year ended 31st March, 2026.
3. The Board of Directors of the Company did not recommend any Dividend for the Financial Year 2025-26.

Further, we are enclosing herewith the following:

1. Statement on Impact of Audit Qualifications on the financial statements for the year ended 31st March, 2026 as per SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 (Annexure-2).

Please acknowledge receipt.

Thanking you,

Yours faithfully,

For Kohinoor Foods Limited

  
  
(Satnam Arora)  
Jt. Managing Director  
DIN No: 00010667

Encl.: As above

## Kohinoor Foods Limited

Registered/Corporate Office: Pinnacle Business Tower, 10th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana-121009

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**STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED MARCH 31, 2026.**

(Rs. in Lacs)

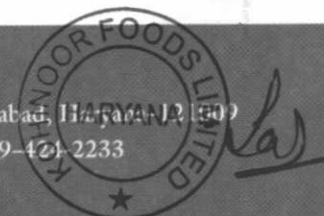
Sl. No.	Particulars	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		31-03-2026 AUDITED	31-12-2025 UN-AUDITED	31-03-2025 AUDITED	31-03-2026 AUDITED	31-03-2025 AUDITED
I	Revenue from Operation	2,774	5529	1,966	14,760	8,639
II	Other Income	14	766	412	1,127	120
III	<b>Total Income (I+II)</b>	<b>2,788</b>	<b>6,295</b>	<b>2,378</b>	<b>15,886.91</b>	<b>8,759</b>
IV	<b>Expenses</b>					
	Cost of material consumed	1,858	4552	363	10,436	2,355
	Purchase of stock-in-trade	129	172	173	693	830
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	3	-36	353	(36)	170
	Employee benefits expense	308	305	240	1,239	823
	Finance Costs	(526)	918	350	598	2,482
	Depreciation and amortisation expense	120	145	157	551	606
	Other Expenses	884	663	876	3,076	4,062
	<b>Total expenses (IV)</b>	<b>2,777</b>	<b>6,718</b>	<b>2,511</b>	<b>16,557</b>	<b>11,329</b>
V	<b>Profit/ (Loss) before exceptional items and tax (III-IV)</b>	<b>12</b>	<b>(423)</b>	<b>(133)</b>	<b>(670)</b>	<b>(2,570)</b>
VI	Add : Exceptional Items-Income	9,599	-	38,274	9,599	38,274
	Prior Period (Expenses)/Income	(1)	-	-	(16)	123
VII	<b>Profit/ (Loss) before tax (V-VI)</b>	<b>9,610</b>	<b>(423)</b>	<b>38,141</b>	<b>8,913</b>	<b>35,828</b>
VIII	<b>Tax Expense</b>					
	(1) Current Tax	-	-	-	-	-
	(2) Income Tax for Prior Years	547	-	-	547	-
	(3) Deferred tax	298	0	577	298	577
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>8,765</b>	<b>(423)</b>	<b>37,564</b>	<b>8,068</b>	<b>35,251</b>
X	<b>Profit/(Loss) from discontinuing operations</b>					
XI	<b>Tax expenses of discontinued operations</b>					
XII	<b>Profit/(Loss) from Discontinuing operations (after tax) (X-XI)</b>					
XIII	<b>Profit/ (Loss) for the period (VII-VIII)</b>	<b>8,765</b>	<b>(423)</b>	<b>37,564</b>	<b>8,068</b>	<b>35,251</b>
XIV	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	(3)	-	(15)	(3)	(15)
	(ii) Income tax relating to items that will not be reclassified 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	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>8,761</b>	<b>(423)</b>	<b>37,549</b>	<b>8,065</b>	<b>35,236</b>
XVI	<b>Earning per Equity share (for continuing operation):</b>					
	(1) Basic	23.63	(1.14)	101.29	21.76	95.05
	(2) Diluted	23.63	(1.14)	101.29	21.76	95.05
XVII	<b>Earning per Equity share (for discontinuing operation):</b>					
	(1) Basic					
	(2) Diluted					
XVIII	<b>Earning per Equity share :- (Face Value of Rs. 10 each) (not annualised)</b>					
	(1) Basic	23.63	(1.14)	101.29	21.76	95.05
	(2) Diluted	23.63	(1.14)	101.29	21.76	95.05

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**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MAR, 2026**

(Amount in Lacs)

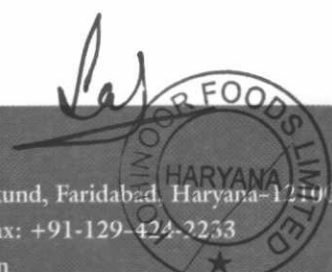
Sl No.	Particulars	AS AT 31.03.2026 AUDITED	AS AT 31.03.2025 AUDITED
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, Plant and Equipment	4278	15154
	Capital work-in-progress	0	1
	Financial Assets		
	Investments		
	Other Financial Assets		
	Other Non Current Assets	459	1051
	Deferred tax assets (net)	0	168
	<b>Total Non-Current Assets</b>	<b>4737</b>	<b>16375</b>
2	<b>Current Assets</b>		
	Inventories	665	710
	Financial Assets		
	Investments		
	Trade receivables	3208	1777
	Cash and cash equivalents	67	116
	Other Financial Assets	8	6
	Other current assets	511	1709
	<b>Total Current Assets</b>	<b>4459</b>	<b>4318</b>
	<b>Total Assets</b>	<b>9197</b>	<b>20693</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	Equity Share capital	3707	3707
	Other Equity	-13080	-21145
	<b>Total Equity</b>	<b>-9373</b>	<b>-17438</b>
	<b>LIABILITIES</b>		
1	<b>Non-current liabilities</b>		
	Financial Liabilities		
	Borrowings	10297	7489
	Provisions	132	125
	Deferred Tax Liability(Net)	130	0
	<b>Total Non-Current Liabilities</b>	<b>10559</b>	<b>7614</b>
2	<b>Current liabilities</b>		
	Financial Liabilities		
	Borrowings	4430	20178
	Trade payables	3159	1065
	Other financial liabilities	273	9110
	Other current liabilities	124	127
	Provisions	26	36
	<b>Total Current Liabilities</b>	<b>8011</b>	<b>30517</b>
	<b>Total Equity and Liabilities</b>	<b>9197</b>	<b>20693</b>

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**Standalone Cash Flow Statement for the Year ended 31st Mar2026**

(Lacs)

Particulars	For the Year Ended 31-Mar-2026	For the Year Ended 31-Mar-2025
<b>A. Cash Flow From Operating Activities</b>		
Net Profit before tax	8,913	35,828
Adjustments for :		
Depreciation and Amortisation Expenses	551	606
Finance cost	598	2,498
Interest income	(13)	(3)
(Profit)/Loss on Sale/Deletion of Fixed Assets	(9,645)	59
Exceptional Items(Gain on OTS)		(38,274)
Income from Key Man Insurance Policy	(53)	(54)
Bad Debts/Provision for Bad Debts	-	-
<b>Operating profit before working capital changes</b>	<b>351</b>	<b>660</b>
Adjustments for		
Decrease/(Increase ) in Mat Credit Entitlement	-	(465)
Decrease/(Increase ) in Inventories	45	448
Decrease/(Increase ) in Trade Receivables	(1,431)	(341)
Decrease/(Increase ) in other Receivables	1,787	616
Increase/(Decrease) in Trade payables	2,094	(565)
Increase/(Decrease) in other payables	(8,848)	(1,315)
<b>Cash generated from operations</b>	<b>(6,001)</b>	<b>(961)</b>
Income tax paid	(547)	-
<b>Net Cash from operating activities</b>	<b>(6,549)</b>	<b>(961)</b>
<b>B. Cash Flow from Investing Activities</b>		
Advance against Sale of Murthal Plant	-	7,550
Sale of property, plant and equipment's	19,972	3
Interest Received	13	3
Income from Key Man Insurance Policy	53	54
<b>Net cash from Investment activities</b>	<b>20,037</b>	<b>7,610</b>
<b>C. Cash Flow from Financing Activities</b>		
Receipts against issue of Share Capital/Share Warrants	-	-
Increase/( Decrease) in short term borrowings	(15,748)	(5,160)
Increase/( Decrease) in Long term borrowings	2,808	1,080
Interest paid	(598)	(2,498)
<b>Net cash flow from financing activities</b>	<b>(13,538)</b>	<b>(6,578)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(49)</b>	<b>71</b>
- Cash & Cash equivalent at beginning of the year	116	45
- Cash & Cash equivalent at end of the year	67	116
	(49)	71

The above cash flow statement has been prepared under the 'Indirect Method' as set out in Ind AS7, Statement of Cash Flow.


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**NOTES**

- 1) The Audited Standalone Financial Results have been reviewed by Audit committee and approved by the Board of Directors in their meeting held on 28th Feb 2026.
- 2) The Audited standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, specified in Section 133 of Companies Act, 2013.
- 3) The Company is primarily engaged in the business of manufacturing, trading & marketing of food products which is a single segment, as per Indian Accounting Standard (IND AS) 108.
- 4) The Audited Standalone Financial Results are given as per the requirement of Regulation 33 of the SEBI (LODR), Regulations 2015 and submitted to Stock Exchanges.
- 5) Other expenses includes bad debts written off amounting to Rs. 111.21 Lacs, net off balances written back of Rs. 29.94 Lacs, as approved by the management.
- 6) Advance Tax/TDS Receivable includes TDS of Rs. 75 Lacs deducted by a party in F.Y 2024-25 which was not claimed in original return for A.Y 2025-26, but has been claimed in the rectification filed subsequently for calming this credit and carry forward to A.Y 2026-27.
- 7) Income tax Expenses for Prior year amounting to Rs. 547 Lacs pertain to tax demand of previous years. The company had deposited tax in earlier years which have been adjusted by the Tax authorities against such demand.
- 8) a) The company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi in the matter of ICICI Bank Vs. Kohinoor Foods Limited restraining the company from transferring/ alienating or otherwise dealing with, or disposing off or encumbering or creating any third party interest with respect of the hypothecated assets/immovable properties of Company until further orders. The company is contesting the matter and taking necessary action. It has paid in full the agreed One time settlement amount along with interest to the lenders.  
b) The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties along with the cost and pendent elite and future interest as claimed in TA i.e., @ 11% per annum rests from the date of filing of this TA till the date of realization failing which, the aforesaid amount shall be recovered from the sale of the hypothecated / charge stocks / tangible movable and available mortgage properties within 30 days of the issuance of this order. The Company is contesting the matter. The Company has also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT vide diary no. 407/2026. The next date of hearing is yet to be updated on the DRAT portal. However, the Company has paid in full the agreed One time settlement amount along with interest to the lenders. The next date of hearing before DRT Delhi is 10.07.2026.
- 9) a) The lead banker, Punjab National Bank has filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench. As the company has paid in full the agreed One time settlement amount along with interest to the lenders, the petition filed under Section 7 of Insolvency and Bankruptcy Code, 2016 has become infructuous and has been disposed off.  
b) The Secured Creditors (IDBI Bank) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench. As the company has paid in full the agreed One time settlement amount along with interest to the lenders, the petition filed under Section 7 of Insolvency and Bankruptcy Code, 2016 has become infructuous and has been disposed off.
- 10) The company's vendor has filed an execution petition before Faridabad District & Session Judge. The next date of hearing is 05.08.2026. The company approached Hon'ble High Court Chandigarh and Hon'ble High Court Delhi for stay on above matter. Further, the Company filed a petition before the Hon'ble Apex Court with regard to contesting of proceeding before District and Session Court, Faridabad. The Hon'ble Apex Court had allowed the company petition with granting relief to the Company and parties against the impugned order of Faridabad District Court and asked the Company to approach the Hon'ble High Court for seeking direction for further relief. The Company has also deposited the impugned order amount in compliance with the order of the Court. The company is contesting the matter. the next date of hearing before Hon'ble High Court Chandigarh is 17.08.2026 and the next date of hearing before Hon'ble High Court Delhi is 28.07.2026.

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- 11) The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of premises Pinnacle Tower, at Surajkund Faridabad. The Builder obtained interim stay on the order of Municipal Commissioner, Faridabad from Hon'ble High Court Punjab and Haryana and filed Rejoinder filed by the maintenance company against the State's reply. The Company also filed a petition before the civil judge, senior division, Faridabad with regard to stay of proceeding against order of Municipal Corporation, Faridabad. The Hon'ble Faridabad Court has stated that already interim stay have been granted by the Hon'ble High Court, hence no ground to grant relief prayed for is made out at this stage. The next date of hearing is 03.08.2026.
- 12) As per the assessment of the management the recoverable amount of the assets is higher than its carrying value and hence no impairment of assets needs to be recorded in the financial statement.
- 13) The company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, to the extent of Rs 84.33 lacs for the quarter, Rs. 318.42 Lacs for the yeard ended 31.03.2026 and Rs. 1528.28 lacs up to 31.03.2026 from the date of revocation of corporate guarantee, in the books of account.
- 14) The company has entered into OTS with the Lenders, and has paid full amount of OTS during the year. It has also paid interest on delayed payment of OTS amount in full . The interest paid by the company during the year includes Rs. Rs. 844.87 Lacs pertaining to period from 01-10-2024 to 31.03.2025 which was not provided for in previous year , as the there was a difference of opinion with the banks on interest calculation, which was resolved subsequently. This has been treated as prior period expense and the previous years interest expense, interest liability and general reserve have been restated.  
  
As the adjustment for Prior period expense of Rs. 844.87 Lacs was done during current quarter it has resulted in negative Finance cost for the current quarter.
- 15) A Show Cause Notice under rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 has been issued in the name of Directors and Company. The Directors and Company have already applied for settlement application with SEBI. The SEBI Settlement Committee has granted hearing with the Company. The Director / representative of the company has submitted the reply to SEBI.
- 16) The Balances of some Debtors and creditors are subject to confirmation.
- 17) As per the assessment of Management, the company continues to be going concern. This assessment is based on the sanction of revised / revival of One Time Settlement by lead Bank , which has been fully paid by the company.
- 18) During the year the company has sold its Rice Plant situated at Murthal Sonipat, Haryana for a consideration of Rs. 190 Crores and an additional piece of Land for Rs. 8 Crore, out of which Rs. 173 Crores is for Land & Building and Rs. 25 Crores for Machinery. Out of consideration of RS. 173 crores for land and building , the sale deed of RS. 82.35 Crores has been registered till 31 March 2026 and another Saler deed of Rs. 80 Crores was registered in May 2026. Balance land parcel of the value of Rs. 10.65 Crores has not yet been registered. However the company has recognized the sale proceeds and the resulting gain on the entire plant as the possession and control has bee transferred to the buyer and the consideration has been received.
- 19) The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31st March 2026 and the published figures for the quarter ended 31st December 2025 of the current financial year.
- 20) The figures of previous year have been regrouped / rearranged wherever considered necessary.

Place : Faridabad  
Date : 28th May, 2026

Satnam Arora  
  
Jt. Managing Director  
DIN No. 00010667



## Kohinoor Foods Limited



**Independent Auditor's Report on annually Standalone Audited Financial Results of Kohinoor Foods Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To the Board of Director of  
Kohinoor Foods Limited

1. We have audited the accompanying Ind AS statement of Standalone Financial Results ('the Statement') of Kohinoor Foods Limited ('the Company') for the period ended 31<sup>st</sup> March 2026 which comprise the Balance Sheet as at March 31<sup>st</sup> 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).The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our audit.
2. We conducted our audit of the Statement in accordance with the Standard on The Auditor's Report on Financial Statements (SA) 700 "The Auditor's Report on Financial Statements Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. An audit of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other audit procedures. 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.
3. **Basis of Qualified Conclusion**
  - (i) As stated in **Note No.13** of Standalone audited Financial Results, the company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, to the extent of Rs 84.33 lacs for the quarter, Rs. 318.42 lacs for the year ended 31 March 2026 and Rs. 1528.28 lacs up to 31.03.2026 from the date of revocation of corporate guarantee in the books of account. Further no provision has been made towards penal interest, penalties, any other Debit or Credit etc. as may be done by lenders. In the absence of reconciliation and complete statement of account from the banks, the above amount has been arrived as per calculation made by the company. With the limited information the aggregate amount un-provided in books of account of the company is not ascertainable with accuracy.



*[Handwritten signature]*

(Forming part of Standalone Audited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 31-03-2026)

- (ii) In reference to **Note No. 17** in the statement discloses the management's assessment of the company's ability to continue as going concern. However, in view of continuous operational losses, and negative net worth and due to financial constraints, material uncertainty exists about the company's ability to continue as going concern and the decision of the management of the company to prepare the accounts of the company on going concern basis. There may arise a need to adjust the realizable value of assets and liabilities in the event of failure of assumption as to going concern.

#### 4. Qualified Conclusion

Based on our audit conducted as above, except in "Basis of Qualified Conclusion" paragraph mentioned in Para 3, nothing has come to our attention that causes us to believe that the accompanying statement Audited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of regulation 33 of the SEBI (Listing obligation and disclosure requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

#### 5. EMPHASIS OF MATTER

- i. The company has not made Provision for the demand raised by various authorities as the matters are pending before various appellate forums. The company has also not made provision of interest on late payments to creditors covered under the MSMED Act. We are unable to comment upon possible impact of non-provision in the standalone financial statement for the period ended 31<sup>st</sup> March 2026.
- ii. We draw attention to **Note No. 5** of the statement of the company, other expenses include bad debts written off amounting to Rs. 111.21 Lacs and Credit balances written back of Rs. 29.94 Lacs, as approved by the management.
- iii. We draw attention to **Note No. 6** of the statement of the company, Advance Tax/TDS Receivable includes TDS of Rs. 75 Lacs deducted by a party in F.Y 2024-25 which was not claimed in original income tax return for A.Y 2025-26, but has been claimed in the rectification filed subsequently for calming this credit and carry forward to A.Y. 2026-27.
- iv. We draw attention to **Note No. 7** of the statement of the company, Income tax Expenses for Prior year amounting to Rs. 547 Lacs pertain to tax demand of previous years. The company had deposited tax in earlier years which have been adjusted by the Tax authorities against such demand.
- v. **Note no. 8(a)** of the financial result stating that the company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi in the matter of ICICI Bank Vs. Kohinoor Foods Limited restraining the company from transferring/ alienating or otherwise dealing with, or disposing off or encumbering or creating any



*Amiya*

third-party interest with respect of the hypothecated assets/immovable properties of Company until further orders. The company is contesting the matter and taking necessary action. It has paid in full the agreed one-time settlement amount along with interest to the lenders.

- vi. **Note no. 8(b)** of the financial result stating that The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties along with the cost and pendent elite and future interest as claimed in TA i.e., @ 11% per annum rests from the date of filing of this TA till the date of realization failing which, the aforesaid amount shall be recovered from the sale of the hypothecated / charge stocks / tangible movable and available mortgage properties within 30 days of the issuance of this order. The Company is contesting the matter. The Company has also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT vide diary no. 407/2026. The next date of hearing is yet to be updated on the DRAT portal. However, the Company has paid in full the agreed One-time settlement amount along with interest to the lenders. The next date of hearing is 10<sup>th</sup> July, 2026.
- vii. We draw attention to **Note No. 9(a)** of the statement of the company, The lead banker, Punjab National Bank has filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench. As the company has paid in full the agreed One-time settlement amount along with interest to the lenders, the petition filed under Section 7 of Insolvency and Bankruptcy Code, 2016 has become infructuous and has been disposed off.
- viii. We draw attention to **Note No. 9(b)** of the statement of the company, The Secured Creditors (IDBI Bank) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench. As the company has paid in full the agreed One-time settlement amount along with interest to the lenders, the petition filed under Section 7 of Insolvency and Bankruptcy Code, 2016 has become infructuous and has been disposed off.
- ix. In reference to **Note no. 10**, The company's vendor has filed an execution petition before Faridabad District & Session Judge. The next date of hearing is 05<sup>th</sup> August, 2026. The company approached Hon'ble High Court Chandigarh and Hon'ble High Court Delhi for stay on above matter. Further, the Company filed a petition before the Hon'ble Apex Court with regard to contesting of proceeding before District and Session Court, Faridabad. The Hon'ble Apex Court had allowed the company petition with granting relief to the Company and parties against the impugned order of Faridabad District Court and asked the Company to approach the Hon'ble High Court for seeking direction for further relief. The Company



*Amiya*

has also deposited the impugned order amount in compliance with the order of the Court. The company is contesting the matter. the next date of hearing before Hon'ble High Court Chandigarh is 17<sup>th</sup> August, 2026 and the next date of hearing before Hon'ble High Court Delhi is 28<sup>th</sup> July, 2026.

- x. In reference to **Note no. 11**, The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of Pinnacle Tower, at Surajkund Faridabad. The Builder obtained interim stay on the order of Municipal Commissioner, Faridabad from Hon'ble High Court Punjab and Haryana and filed Rejoinder filed by the maintenance company against the State's reply. The Company also filed a petition before the civil judge, senior division, Faridabad with regard to stay of proceeding against order of Municipal Corporation, Faridabad. The Hon'ble Faridabad Court has stated that already interim stay has been granted by the Hon'ble High Court, hence no ground to grant relief prayed for is made out at this stage. The next date of hearing is 03<sup>rd</sup> August, 2026.
- xi. In reference to **Note no. 12** of the statement which explains the management's assessment of impairment of assets. As per the assessment of the management, the recoverable amount of assets is higher than its carrying value and hence no impairment of assets needs to be recorded in the financial statements.
- xii. In reference to **Note no. 14**, The company has entered into OTS with the Lenders, and has paid full amount of OTS during the year. It has also paid interest on delayed payment of OTS amount in full. The interest paid by the company during the year includes Rs. 844.87 Lacs pertaining to period from 01-10-2024 to 31.03.2025 which was not provided for in previous year, as there was a difference of opinion with the banks on interest calculation which was resolved subsequently. This has been treated as prior period expense and the previous year's interest expense, interest liability and general reserve have been restated.
- As the adjustment for Prior period expense of Rs. 844.87 Lacs was done during current quarter it has resulted in negative Finance cost for the current quarter.
- xiii. In reference to **Note No.15**, A Show Cause Notice under rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 has been issued in the name of Directors and Company. The Directors and Company have already applied for settlement application with SEBI. The SEBI Settlement Committee has granted hearing with the Company. The Director / representative of the company has submitted the reply to SEBI.
- xiv. In reference to **Note No.16**, balances of some debtors and creditors are subject to their confirmations



- xv. In reference to **Note No.18**, During the year the company has sold its Rice Plant situated at Murthal Sonipat, Haryana for a consideration of Rs. 190 Crores and an additional piece of land for RS. 8 Crores, out of which Rs. 173 Crores is for Land & Building and Rs. 25 Crores for Machinery. Out of consideration of RS. 173 crores for land and building, the sale deed of RS. 82.35 Crores has been registered till 31 March 2026 and another Sale deed of RS. 80 Crores was registered in May 2026. Balance land parcel of the value of Rs. 10.65 Crores has not yet been registered. However, the company has recognized the sale proceeds and the resulting gain on the entire plant as the possession and control has been transferred to the buyer and the consideration has been received.
- xvi. In reference to **Note no. 19**, The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31<sup>st</sup> March, 2026 and the Published Un-audited figures for the quarter ended 31<sup>st</sup> December, 2025 of the current financial year.
- xvii. In reference to **Note no. 20** The figures of previous year have been regrouped / rearranged wherever considered necessary.

Our conclusion is not modified in respect of this matter.

Place: Delhi  
Date: 28-05-2026

For M/s N C Raj & Associates  
Chartered Accountants  
Firm Reg. No. 002249N



(CA Sanjay Garg)  
Partner  
M.No. 088636  
UDIN: 26088636GANHAD7310

**Statement on Impact of Audit Qualifications (for audit report with modified opinion)**  
**submitted along-with Annual Audited Financial Results - (Standalone)**

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026</b> [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) Rs. In Lakhs	Adjusted Figures (audited figures after adjusting for qualifications) Rs. In Lakhs
	1.	Turnover / Total income (Income + Exceptional items)	25486	25486
	2.	Total Expenditure	17421	17739
	3.	Net Profit/(Loss)	8065	7747
	4.	Earnings Per Share	21.76	20.90
	5.	Total Assets	9197	9197
	6.	Total Liabilities	18570	18888
	7.	Net Worth	(9373)	(9691)
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.	<b><u>Audit Qualification (each audit qualification separately):</u></b>			
	<b>a. Details of Audit Qualification:</b>			
	<b>1.</b> As stated in Note No.13 of Standalone Audited Financial Results, The company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, the company has not provided interest to the extent of Rs 318.42 lacs for the year ended 31.03.2026 and Rs. 1528.28 lacs up to 31.03.2026 from the date of revocation of corporate guarantee in the books of account. Further no provision has been made towards penal interest, any other penalty etc. as may be charged by lenders. In the absence of complete statement of account from the bank, the above amount has been arrived as per calculation made by the company. With the limited information the aggregate amount un-provided in books of account of the company is not ascertainable with accuracy.			
	<b>a. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion</b>			

**Kohinoor Foods Limited**

	<p>b. <b>Frequency of qualification:</b> Appearing since Last Financial Year.</p>
	<p>c. <b>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b></p> <p><b>For Audit qualification no. 1, mentioned above -</b> The company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, the company has not provided interest to the extent of Rs 318.42 lacs for the year ended 31.03.2026 and Rs. 1528.28 lacs up to 31.03.2026 from the date of revocation of corporate guarantee in the books of account.</p>
	<p>d. <b>For Audit Qualification(s) where the impact is not quantified by the auditor</b></p> <p>Not Applicable</p>
	<p>(i) <b>Management's estimation on the impact of audit qualification:</b> Not Applicable</p>
	<p>(i) <b>If management is unable to estimate the impact, reasons for the same:</b> Not Applicable</p>
	<p>(i) <i>Auditors' Comments on (i): Not Applicable.</i></p>

## Kohinoor Foods Limited

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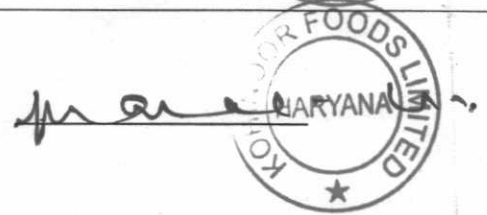

III.

Signatories:

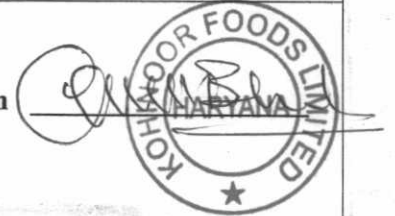

- Mr. Satnam Arora: CEO/Managing Director

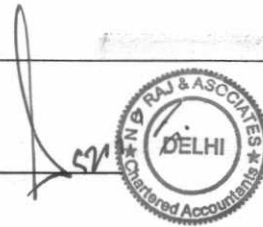


- Mr. Prabhat Kumar: CFO

- Mrs. Mani Chandra Bhandari: Audit Committee Chairperson

- N C Raj & Associates: Statutory Auditor

**Place:** Faridabad, Haryana

**Date:** 28<sup>th</sup> May 2026

## Kohinoor Foods Limited

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CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED MARCH 31, 2026.

(Rs. in Lacs)

Sl. No.	Particulars	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		31-03-2026 AUDITED	31-12-2025 UN-AUDITED	31-03-2025 AUDITED	31-03-2026 AUDITED	31-03-2025 AUDITED
I	Revenue from Operation	2,774	5529	1,966	14,760	8,639
II	Other Income	14	766	412	1,127	120
III	<b>Total Income (I+II)</b>	<b>2,788</b>	<b>6,295</b>	<b>2,378</b>	<b>15,887</b>	<b>8,759</b>
IV	<b>Expenses</b>					
	Cost of material consumed	1,858	4552	363	10,436	2,355
	Purchase of stock-in-trade	129	172	173	693	830
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	3	-36	353	(36)	170
	Employee benefits expense	308	305	240	1,239	823
	Finance Costs	(526)	918	350	598	2,482
	Depreciation and amortisation expense	120	145	157	551	606
	Other Expenses	886	663	877	3,079	4,065
	<b>Total expenses (IV)</b>	<b>2,778</b>	<b>6,718</b>	<b>2,513</b>	<b>16,559</b>	<b>11,331</b>
V	<b>Profit/ (Loss) before exceptional items and tax (III-IV)</b>	<b>10</b>	<b>(423)</b>	<b>(135)</b>	<b>(672)</b>	<b>(2,572)</b>
VI	Add : Exceptional Items-Income	9,599	-	38,274	9,599	38,274
	Prior Period (Expenses)/Income	(1)	-	-	(16)	123
VII	<b>Profit/ (Loss) before tax (V-VI)</b>	<b>9,608</b>	<b>(423)</b>	<b>38,140</b>	<b>8,911</b>	<b>35,825</b>
VIII	<b>Tax Expense</b>					
	(1) Current Tax	-	-	-	-	-
	(2) Income Tax for Prior Years	547	-	-	547	-
	(3) Deferred tax	298	0	577	298	577
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>8,763</b>	<b>(423)</b>	<b>37,563</b>	<b>8,066</b>	<b>35,249</b>
X	<b>Profit/(Loss) from discontinuing operations</b>					
XI	<b>Tax expenses of discontinued operations</b>					
XII	<b>Profit/(Loss) from Discontinuing operations (after tax) (X-XI)</b>					
XIII	<b>Profit/ (Loss) for the period (VII-VIII)</b>	<b>8,763</b>	<b>(423)</b>	<b>37,563</b>	<b>8,066</b>	<b>35,249</b>
XIV	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	(3)	-	(15)	(3)	(15)
	(ii) Income tax relating to items that will not be reclassified 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	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>8,760</b>	<b>(423)</b>	<b>37,548</b>	<b>8,063</b>	<b>35,233</b>
XVI	<b>Earning per Equity share (for continuing operation):</b>					
	(1) Basic	23.63	(1.14)	101.28	21.75	95.04
	(2) Diluted	23.63	(1.14)	101.28	21.75	95.04
XVII	<b>Earning per Equity share (for discontinuing operation):</b>					
	(1) Basic					
	(2) Diluted					
XVIII	<b>Earning per Equity share :-(Face Value of Rs. 10 each) (not annualised)</b>					
	(1) Basic	23.63	(1.14)	101.28	21.75	95.04
	(2) Diluted	23.63	(1.14)	101.28	21.75	95.04

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*Signature*

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MAR, 2026**

(Amount in Lacs)

Sl No.	Particulars	AS AT 31.03.2026 AUDITED	AS AT 31.03.2025 AUDITED
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, Plant and Equipment	4278	15154
	Capital work-in-progress	0	1
	Financial Assets		
	Investments		
	Other Financial Assets		
	Other Non Current Assets	459	1051
	Deferred tax assets (net)	0	168
	<b>Total Non-Current Assets</b>	<b>4737</b>	<b>16375</b>
2	<b>Current Assets</b>		
	Inventories	665	710
	Financial Assets		
	Investments		
	Trade receivables	3208	1777
	Cash and cash equivalents	67	116
	Other Financial Assets	8	6
	Other current assets	511	1710
	<b>Total Current Assets</b>	<b>4459</b>	<b>4319</b>
	<b>Total Assets</b>	<b>9197</b>	<b>20693</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	Equity Share capital	3707	3707
	Other Equity	-13094	-21155
	<b>Total Equity</b>	<b>-9387</b>	<b>-17448</b>
	<b>LIABILITIES</b>		
1	<b>Non-current liabilities</b>		
	Financial Liabilities		
	Borrowings	10297	7489
	Provisions	132	125
	Deferred Tax Liability(Net)	130	0
	<b>Total Non-Current Liabilities</b>	<b>10559</b>	<b>7615</b>
2	<b>Current liabilities</b>		
	Financial Liabilities		
	Borrowings	4430	20178
	Trade payables	3159	1065
	Other financial liabilities	275	9112
	Other current liabilities	135	135
	Provisions	27	37
	<b>Total Current Liabilities</b>	<b>8025</b>	<b>30527</b>
	<b>Total Equity and Liabilities</b>	<b>9197</b>	<b>20693</b>

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**Consolidated Cash Flow Statement for the Year ended 31st Mar2026**

(Lacs)

Particulars	For the Year Ended 31-Mar-2026	For the Year Ended 31-Mar-2025
<b>A. Cash Flow From Operating Activities</b>		
Net Profit before tax	8,911	35,826
Adjustments for :		
Depreciation and Amortisation Expenses	551	606
Finance cost	598	2,498
Interest income	(13)	(3)
(Profit)/Loss on Sale/Deletion of Fixed Assets	(9,645)	59
Exceptional Items(Gain on OTS)		(38,274)
Income from Key Man Insurance Policy	(53)	(54)
Bad Debts/Provision for Bad Debts	-	-
<b>Operating profit before working capital changes</b>	<b>349</b>	<b>657</b>
Adjustments for		
Decrease/(Increase ) in Mat Credit Entitlement	-	(465)
Decrease/(Increase ) in Inventories	45	448
Decrease/(Increase ) in Trade Receivables	(1,431)	(341)
Decrease/(Increase ) in other Receivables	1,788	619
Increase/(Decrease) in Trade payables	2,094	(565)
Increase/(Decrease) in other payables	(8,845)	(1,315)
Un realized Foreign Exchange Gain/Loss	(1)	(0.17)
<b>Cash generated from operations</b>	<b>(6,001)</b>	<b>(961)</b>
Income tax paid	(547)	-
<b>Net Cash from operating activities</b>	<b>(6,549)</b>	<b>(961)</b>
<b>B. Cash Flow from Investing Activities</b>		
Advance against Sale of Murthal Plant	-	7,550
Sale of property, plant and equipment's	19,972	3
Interest Received	13	3
Income from Key Man Insurance Policy	53	54
<b>Net cash from Investment activities</b>	<b>20,037</b>	<b>7,610</b>
<b>C. Cash Flow from Financing Activities</b>		
Receipts against issue of Share Capital/Share Warrants	-	-
Increase/( Decrease) in short term borrowings	(15,748)	(5,160)
Increase/( Decrease) in Long term borrowings	2,808	1,080
Interest paid	(598)	(2,498)
<b>Net cash flow from financing activities</b>	<b>(13,538)</b>	<b>(6,578)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(49)</b>	<b>71</b>
- Cash & Cash equivalent at beginning of the year	116	45
- Cash & Cash equivalent at end of the year	67	116
	(49)	71

The above cash flow statement has been prepared under the 'Indirect Method' as set out in Ind AS7, Statement of Cash Flow.

**Kohinoor Foods Limited**



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**NOTES**

- 1) The Audited Consolidated Financial Results have been reviewed by Audit committee and approved by the Board of Directors in their meeting held on 28th Feb 2026.
- 2) The Audited Consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, specified in Section 133 of Companies Act, 2013.
- 3) The Company is primarily engaged in the business of manufacturing, trading & marketing of food products which is a single segment, as per Indian Accounting Standard (IND AS) 108.
- 4) The Audited Consolidated Financial Results are given as per the requirement of Regulation 33 of the SEBI (LODR), Regulations 2015 and submitted to Stock Exchanges.
- 5) Other expenses includes bad debts written off amounting to Rs. 111.21 Lacs, net off balances written back of Rs. 29.94 Lacs, as approved by the management.
- 6) Advance Tax/TDS Receivable includes TDS of Rs. 75 Lacs deducted by a party in F.Y 2024-25 which was not claimed in original return for A.Y 2025-26, but has been claimed in the rectification filed subsequently for calming this credit and carry forward to A.Y 2026-27.
- 7) Income tax Expenses for Prior year amounting to Rs. 547 Lacs pertain to tax demand of previous years. The company had deposited tax in earlier years which have been adjusted by the Tax authorities against such demand.
- 8) a) The company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi in the matter of ICICI Bank Vs. Kohinoor Foods Limited restraining the company from transferring/ alienating or otherwise dealing with, or disposing off or encumbering or creating any third party interest with respect of the hypothecated assets/immovable properties of Company until further orders. The company is contesting the matter and taking necessary action. It has paid in full the agreed One time settlement amount along with interest to the lenders.  
b) The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the Company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties along with the cost and pendent elite and future interest as claimed in TA i.e., @ 11% per annum rests from the date of filing of this TA till the date of realization failing which, the aforesaid amount shall be recovered from the sale of the hypothecated / charge stocks / tangible movable and available mortgage properties within 30 days of the issuance of this order. The Company is contesting the matter. The Company has also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT vide diary no. 407/2026. The next date of hearing is yet to be updated on the DRAT portal. However, the Company has paid in full the agreed One time settlement amount along with interest to the lenders. The next date of hearing before DRT Delhi is 10.07.2026.
- 9) a) The lead banker, Punjab National Bank has filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench. As the company has paid in full the agreed One time settlement amount along with interest to the lenders, the petition filed under Section 7 of Insolvency and Bankruptcy Code, 2016 has become infructuous and has been disposed off.  
b) The Secured Creditors (IDBI Bank) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench. As the company has paid in full the agreed One time settlement amount along with interest to the lenders, the petition filed under Section 7 of Insolvency and Bankruptcy Code, 2016 has become infructuous and has been disposed off.
- 10) The company's vendor has filed an execution petition before Faridabad District & Session Judge. The next date of hearing is 05.08.2026. The company approached Hon'ble High Court Chandigarh and Hon'ble High Court Delhi for stay on above matter. Further, the Company filed a petition before the Hon'ble Apex Court with regard to contesting of proceeding before District and Session Court, Faridabad. The Hon'ble Apex Court had allowed the company petition with granting relief to the Company and parties against the impugned order of Faridabad District Court and asked the Company to approach the Hon'ble High Court for seeking direction for further relief. The Company has also deposited the impugned order amount in compliance with the order of the Court. The company is contesting the matter. the next date of hearing before Hon'ble High Court Chandigarh is 17.08.2026 and the next date of hearing before Hon'ble High Court Delhi is 28.07.2026.



## Kohinoor Foods Limited

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- 11) The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of premises Pinnacle Tower, at Surajkund Faridabad. The Builder obtained interim stay on the order of Municipal Commissioner, Faridabad from Hon'ble High Court Punjab and Haryana and filed Rejoinder filed by the maintenance company against the State's reply. The Company also filed a petition before the civil judge, senior division, Faridabad with regard to stay of proceeding against order of Municipal Corporation, Faridabad. The Hon'ble Faridabad Court has stated that already interim stay have been granted by the Hon'ble High Court, hence no ground to grant relief prayed for is made out at this stage. The next date of hearing is 03.08.2026.
- 12) As per the assessment of the management the recoverable amount of the assets is higher than its carrying value and hence no impairment of assets needs to be recorded in the financial statement.
- 13) The company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, to the extent of Rs 84.33 lacs for the quarter, Rs. 318.42 Lacs for the yeard ended 31.03.2026 and Rs. 1528.28 lacs up to 31.03.2026 from the date of revocation of corporate guarantee, in the books of account.
- 14) The company has entered into OTS with the Lenders, and has paid full amount of OTS during the year. It has also paid interest on delayed payment of OTS amount in full . The interest paid by the company during the year includes Rs. Rs. 844.87 Lacs pertaining to period from 01-10-2024 to 31.03.2025 which was not provided for in previous year , as the there was a difference of opinion with the banks on interest calculation, which was resolved subsequently. This has been treated as prior period expense and the previous years interest expense, interest liability and general reserve have been restated.  
As the adjustment for Prior period expense of Rs. 844.87 Lacs was done during current quarter it has resulted in negative Finance cost for the current quarter.
- 15) A Show Cause Notice under rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 has been issued in the name of Directors and Company. The Directors and Company have already applied for settlement application with SEBI. The SEBI Settlement Committee has granted hearing with the Company. The Director / representative of the company has submitted the reply to SEBI.
- 16) The Balances of some Debtors and creditors are subject to confirmation.
- 17) As per the assessment of Management, the company continues to be going concern. This assessment is based on the sanction of revised / revival of One Time Settlement by lead Bank , which has been fully paid by the company.
- 18) During the year the company has sold its Rice Plant situated at Murthal Sonipat, Haryana for a consideration of Rs. 190 Crores and an additional piece of Land for Rs. 8 Crore, out of which Rs. 173 Crores is for Land & Building and Rs. 25 Crores for Machinery. Out of consideration of RS. 173 crores for land and building , the sale deed of RS. 82.35 Crores has been registered till 31 March 2026 and another Saler deed of Rs. 80 Crores was registered in May 2026. Balance land parcel of the value of Rs. 10.65 Crores has not yet been registered. However the company has recognized the sale proceeds and the resulting gain on the entire plant as the possession and control has bee transferred to the buyer and the consideration has been received.
- 19) The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31st March 2026 and the published figures for the quarter ended 31st December 2025 of the current financial year.
- 20) The figures of previous year have been regrouped / rearranged wherever considered necessary.

Place : Faridabad  
Date : 28th May, 2026

  
Satnam Arora  
  
Jt. Managing Director  
DIN No. 00010687

## Kohinoor Foods Limited



## N C RAJ & ASSOCIATES

Chartered Accountants  
10, Community Centre No.2,  
Ashok Vihar Phase-II,  
Delhi – 110 052  
Phone: +911149057181  
Website: [www.ncraj.com](http://www.ncraj.com)  
Email: [info@ncraj.com](mailto:info@ncraj.com)  
Peer Review No.: 021949

### Independent Auditor's Report for Annual Consolidated Audited Financial Results of Kohinoor Foods Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Director of  
Kohinoor Foods Limited

1. We have audited the accompanying statement of Consolidated Audited Financial Results ("the statement") of Kohinoor Foods Limited ("The Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the group"), for the period ended 31<sup>st</sup> March 2026 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Attention is drawn to the fact that the consolidated figures for the corresponding period ended 31<sup>st</sup> March 2026 as reported in these financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to audit.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 110 "Consolidated Financial Statements" ("Ind AS 110"), 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 audit.
3. We conducted our audit of the Statement in accordance with the Standard on The Auditor's Report on Financial Statements (SA) 700 "The Auditor's Report on Financial Statements Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. An audit of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other audit procedures. 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.



*Amiya*

(Forming part of Consolidated Audited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 31-03-2026)

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:

Name of subsidiaries	Country
(i) Kohinoor Food USA Inc.	(USA)
(ii) Sachdeva Brothers Private Limited	(India)

5. **Basis of Qualified Conclusion**

As attention in:

- (i) As stated in **Note No.13** of consolidated audited Financial Results the company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, to the extent of Rs 84.33 lacs for the quarter, Rs. 318.42 lacs for the year ended 31 March 2026 and Rs. 1528.28 lacs up to 31.03.2026 from the date of revocation of corporate guarantee in the books of account. Further no provision has been made towards penal interest, penalties, any other Debit or Credit etc. as may be done by lenders. In the absence of reconciliation and complete statement of account from the banks, the above amount has been arrived as per calculation made by the company. With the limited information the aggregate amount un-provided in books of account of the company is not ascertainable with accuracy.
- (ii) In reference to **Note No. 17** in the statement discloses the management's assessment of the company's ability to continue as going concern. However, in view of continuous operational losses, and negative net worth and due to financial constraints, material uncertainty exists about the company's ability to continue as going concern and the decision of the management of the company to prepare the accounts of the company on going concern basis. There may arise a need to adjust the realizable value of assets and liabilities in the event of failure of assumption as to going concern.

6. **Qualified Conclusion**

Based on our audit conducted and procedures performed as stated in paragraph 3 above except in "**Basis of Qualified conclusion**" paragraph mentioned in Para 5 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 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.

**7. EMPHASIS OF MATTER**

- i. The holding company has not made Provision for the demand raised by various authorities as the matters are pending before various appellate forums. The company has also not made provision of interest on late payments to creditors covered under the MSMED Act. We are unable to comment upon possible impact of non-provision in the standalone financial statement for the period ended 31<sup>st</sup> March 2026.
- ii. We draw attention to **Note No. 5** of the statement of the company, other expenses include bad debts written off amounting to Rs. 111.21 Lacs and Credit balances written back of Rs. 29.94 Lacs, as approved by the management.
- iii. We draw attention to **Note No. 6** of the statement of the company, Advance Tax/TDS Receivable includes TDS of Rs. 75 Lacs deducted by a party in F.Y 2024-25 which was not claimed in original income tax return for A.Y 2025-26, but has been claimed in the rectification filed subsequently for claiming this credit and carry forward to A.Y. 2026-27.
- iv. We draw attention to **Note No. 7** of the statement of the company, Income tax Expenses for Prior year amounting to Rs. 547 Lacs pertain to tax demand of previous years. The company had deposited tax in earlier years which have been adjusted by the Tax authorities against such demand.
- v. **Note no. 8(a)** of the financial result stating that the company has received Ex-parte Interim Order dated 25-06-2020 from Debt Recovery Tribunal-III, Delhi in the matter of ICICI Bank Vs. Kohinoor Foods Limited restraining the company from transferring/ alienating or otherwise dealing with, or disposing off or encumbering or creating any third-party interest with respect of the hypothecated assets/immovable properties of Company until further orders. The company is contesting the matter and taking necessary action. It has paid in full the agreed one-time settlement amount along with interest to the lenders.
- vi. **Note no. 8(b)** of the financial result stating that The Lead Bank has filed petition before DRT Delhi under section 19(4) of the Act. On 28.10.2025 DRT passed an order against the Company, it was listed in the year 2022, directing the company to pay to the Banks INR 926.13 Crores less the amount received from the sale / release of the mortgage properties along with the cost and pendent elite and future interest as claimed in TA i.e., @ 11% per annum rests from the date of filing of this TA till the date of realization failing which, the aforesaid amount shall be recovered from the sale of the



*[Handwritten signature]*

## N C RAJ & ASSOCIATES

Chartered Accountants

(Forming part of Consolidated Audited Financial Results of Kohinoor Foods Limited for the period 01-04-2025 to 31-03-2026)

hypothecated / charge stocks / tangible movable and available mortgage properties within 30 days of the issuance of this order. The Company is contesting the matter. The Company has also filed a petition (appeal) before the DRAT Delhi against the order dated 28.10.2025 of DRT vide diary no. 407/2026. The next date of hearing is yet to be updated on the DRAT portal. However, the Company has paid in full the agreed One-time settlement amount along with interest to the lenders. The next date of hearing is 10<sup>th</sup> July, 2026.

- vii. We draw attention to **Note No. 9(a)** of the statement of the company, The lead banker, Punjab National Bank has filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench. As the company has paid in full the agreed One-time settlement amount along with interest to the lenders, the petition filed under Section 7 of Insolvency and Bankruptcy Code, 2016 has become infructuous and has been disposed off.
- viii. We draw attention to **Note No. 9(b)** of the statement of the company, The Secured Creditors (IDBI Bank) of the Company have filed petition under Section 7 of Insolvency and Bankruptcy Code, 2016, before the Hon'ble court of NCLT, Chandigarh Bench. As the company has paid in full the agreed One-time settlement amount along with interest to the lenders, the petition filed under Section 7 of Insolvency and Bankruptcy Code, 2016 has become infructuous and has been disposed off.
- ix. In reference to **Note no. 10**, The company's vendor has filed an execution petition before Faridabad District & Session Judge. The next date of hearing is 05<sup>th</sup> August, 2026. The company approached Hon'ble High Court Chandigarh and Hon'ble High Court Delhi for stay on above matter. Further, the Company filed a petition before the Hon'ble Apex Court with regard to contesting of proceeding before District and Session Court, Faridabad. The Hon'ble Apex Court had allowed the company petition with granting relief to the Company and parties against the impugned order of Faridabad District Court and asked the Company to approach the Hon'ble High Court for seeking direction for further relief. The Company has also deposited the impugned order amount in compliance with the order of the Court. The company is contesting the matter. the next date of hearing before Hon'ble High Court Chandigarh is 17<sup>th</sup> August, 2026 and the next date of hearing before Hon'ble High Court Delhi is 28<sup>th</sup> July, 2026.
- x. In reference to **Note no. 11**, The Municipal Corporation has issued notice to the Builder of Pinnacle Tower for vacating of Pinnacle Tower, at Surajkund Faridabad. The Builder obtained interim stay on the order of Municipal Commissioner, Faridabad from Hon'ble High Court Punjab and Haryana and filed Rejoinder filed by the maintenance company against the State's reply. The Company also filed a petition before the civil judge, senior division, Faridabad with regard to stay of proceeding against order of Municipal Corporation, Faridabad. The Hon'ble Faridabad Court has stated that already interim



stay has been granted by the Hon'ble High Court, hence no ground to grant relief prayed for is made out at this stage. The next date of hearing is 03<sup>rd</sup> August, 2026.

- xii. In reference to **Note no. 12** of the statement which explains the management's assessment of impairment of assets. As per the assessment of the management, the recoverable amount of assets is higher than its carrying value and hence no impairment of assets needs to be recorded in the financial statements.
- xiii. In reference to **Note no. 14**, The company has entered into OTS with the Lenders, and has paid full amount of OTS during the year. It has also paid interest on delayed payment of OTS amount in full. The interest paid by the company during the year includes Rs. 844.87 Lacs pertaining to period from 01-10-2024 to 31.03.2025 which was not provided for in previous year, as there was a difference of opinion with the banks on interest calculation which was resolved subsequently. This has been treated as prior period expense and the previous year's interest expense, interest liability and general reserve have been restated.

As the adjustment for Prior period expense of Rs. 844.87 Lacs was done during current quarter it has resulted in negative Finance cost for the current quarter.

- xiii. In reference to **Note No.15**, A Show Cause Notice under rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 has been issued in the name of Directors and Company. The Directors and Company have already applied for settlement application with SEBI. The SEBI Settlement Committee has granted hearing with the Company. The Director / representative of the company has submitted the reply to SEBI.
- xiv. In reference to **Note No.16**, balances of some debtors and creditors are subject to their confirmations
- xv. In reference to **Note No.18**, During the year the company has sold its Rice Plant situated at Murthal Sonipat, Haryana for a consideration of Rs. 190 Crores and an additional piece of land for RS. 8 Crores out of which Rs. 173 Crores is for Land & Building and Rs. 25 Crores for Machinery. Out of consideration of RS. 173 crores for land and building, the sale deed of RS. 82.35 Crores has been registered till 31 March 2026 and another Sale deed of RS. 80 Crores was registered in May 2026. Balance land parcel of the value of Rs. 10.65 Crores has not yet been registered. However, the company has recognized the sale proceeds and the resulting gain on the entire plant as the possession and control has been transferred to the buyer and the consideration has been received.



*Amir*

- xvi. In reference to **Note no. 19**, The figures of the current quarter are the balancing figures between audited figures in respect of the period ended 31<sup>st</sup> March, 2026 and the Published Un-audited figures for the quarter ended 31<sup>st</sup> December, 2025 of the current financial year.
- xvii. In reference to **Note no. 20** The figures of previous year have been regrouped / rearranged wherever considered necessary.

Our conclusion is not modified in respect of this matter.

Place: Delhi  
Date: 28/05/2026

For M/s N C Raj & Associates  
Chartered Accountants  
Firm Reg. No. 002249N



A handwritten signature in black ink, appearing to read 'Sanjay Garg', written over the circular stamp.

(CA Sanjay Garg)  
Partner  
M.No. 088636  
UDIN: 26088636PEFCWV9432

**Statement on Impact of Audit Qualifications (for audit report with modified opinion)**  
**submitted along-with Annual Audited Financial Results - (Consolidated)**

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026</b> [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) Rs. In Lakhs	Adjusted Figures (audited figures after adjusting for qualifications) Rs. In Lakhs
	1.	Turnover / Total income (Income + Exceptional items)	25486	25486
	2.	Total Expenditure	17423	17741
	3.	Net Profit/(Loss)	8063	7745
	4.	Earnings Per Share	21.75	20.89
	5.	Total Assets	9197	9197
	6.	Total Liabilities	18583	18901
	7.	Net Worth	(9387)	(9705)
	8.	Any other financial item(s) (as felt appropriate by the management)		
<b>II.</b>	<b><u>Audit Qualification (each audit qualification separately):</u></b>			
	<b>a. Details of Audit Qualification:</b>  1. As stated in Note No.13 of Standalone Audited Financial Results, The company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, the company has not provided interest to the extent of Rs 318.42 lacs for the year ended 31.03.2026 and Rs. 1528.28 lacs up to 31.03.2026 from the date of revocation of corporate guarantee in the books of account. Further no provision has been made towards penal interest, any other penalty etc. as may be charged by lenders. In the absence of complete statement of account from the bank, the above amount has been arrived as per calculation made by the company. With the limited information the aggregate amount unprovided in books of account of the company is not ascertainable with accuracy			
	<b>a. Type of Audit Qualification: Qualified Opinion</b>			
	<b>b. Frequency of qualification: Appearing since Last Financial Year.</b>			

**Kohinoor Foods Limited**

	<p>c. <b>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b></p> <p><b>For Audit qualification no. 1, mentioned above -</b> The company has not provided interest towards revoked corporate guarantee of the wholly owned subsidiary in USA, the company has not provided interest to the extent of Rs 318.42 lacs for the year ended 31.03.2026 and Rs. 1528.28 lacs up to 31.03.2026 from the date of revocation of corporate guarantee in the books of account.</p>
	<p>d. <b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b></p> <p>Not Applicable</p>
	<p>(i) <b>Management's estimation on the impact of audit qualification:</b> Not Applicable</p>
	<p>(i) <b>If management is unable to estimate the impact, reasons for the same:</b> Not Applicable</p>
	<p><b>Auditors' Comments on (i):</b> Not Applicable</p>

## Kohinoor Foods Limited

Registered/Corporate Office: Pinnacle Business Tower, 10th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana-121009



Corporate Identity No. L52110HR1989PLC070351, Phone: +91-129-424-2222, Fax: +91-129-424-2233

E-mail: [info@kohinoorfoods.in](mailto:info@kohinoorfoods.in), Website: [www.kohinoorfoods.in](http://www.kohinoorfoods.in)



III.

Signatories:

- Mr. Satnam Arora: CEO/Managing Director

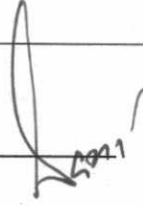

- Mr. Prabhat Kumar: CFO

- Mrs. Mani Chandra Bhandari: Audit Committee Chairperson


- N C Raj & Associates: Statutory Auditor

**Place:** Faridabad, Haryana

**Date:** 28<sup>th</sup> May 2026