NORTHERN SPIRITS LIMITED

NORTHERN SPIRITS LTD

CIN: L15500WB2012PLC185821

Registered Office : 5A, Woodburn Park Road, Woodburn Central Unit-603, 6th Floor, Kolkata-700020
Ph: 033-35446094; E-mail: info@northernspirit.in; Website: www.northernspirits.co.in

BSE Limited
Floor 25, P J Towers,
Dalal Street,
Mumbai- 400001. INDIA
Scrip Code: 542628

August 13, 2026

Sir/Madam,

SUB: OUTCOME OF BOARD MEETING HELD ON 13.08 2026
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2026.

- MEETING OF THE BOARD COMMENCED AT 1.00 P.M. AND CONCLUDED AT 2.00 P.M.

The Board of Directors at their meeting held on Thursday, the 13th August, 2026 has, **inter alia**, decided and approved following important businesses:

1. **APPROVAL OF UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED 30TH JUNE, 2026 ALONG WITH LIMITED REVIEW REPORT OF STATUTORY AUDITOR**

Pursuant to the provisions of Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company has considered and approved the Unaudited Financial Results of the Company for the Quarter ended 30th June, 2026. We are enclosing herewith a copy of the Unaudited Financial Results along with the Limited Review Report of Statutory Auditors, M/s J K S S & Associates, Chartered Accountants for the Quarter ended 30th June, 2026.

The above Unaudited Financial Results are available on the website of the Company www.northernspirits.co.in

This is for your information and record.

Thanking you,

Yours faithfully,
NORTHERN SPIRITS LIMITED

SHWETA ALMAL
Digitally signed by SHWETA ALMAL
Date: 2026.08.13 14:09:56 +05'30'

SHWETA ALMAL
(C S & COMPLIANCE OFFICER)
M. No. A35039

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Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2026

(₹ in Lakhs except EPS)

Sl. No.	Particulars	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 31.03.2026 Audited	Quarter ended 30.06.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
I	Revenue from operations	59,879.14	61,592.39	53,412.48	2,30,897.35
II	Other Income	49.93	91.37	33.86	190.38
III	**Total Income (I+II)**	**59,929.07**	**61,683.76**	**53,446.34**	**2,31,087.73**
IV	**Expenses:**				
	Cost of materials consumed	-	-	-	-
	Purchases of Stock-in-trade	51,596.77	55,100.19	48,922.45	2,08,872.10
	Changes in inventories of finished goods, Work-in-progress and Stock-in-trade	403.72	85.65	(157.20)	(4,182.63)
	Employee benefits expense	150.18	152.57	127.11	554.19
	Finance costs	453.16	389.25	402.02	1,504.40
	Depreciation and amortisation expenses	11.90	15.68	12.57	60.35
	Other expenses	6,092.96	5,237.72	3,168.31	20,660.66
	Total Expenses (IV)	**58,708.69**	**60,981.06**	**52,475.26**	**2,27,469.07**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**1,220.38**	**702.70**	**971.08**	**3,618.66**
VI	Exceptional items	-	-	-	-
VII	**Profit/(Loss) before tax (V-VI)**	**1,220.38**	**702.70**	**971.08**	**3,618.66**
VIII	Tax Expenses:				
	(1) Current tax	292.89	207.98	233.06	907.53
	(2) Deferred tax		(3.07)		(3.07)
	(3) Taxation of earlier year	-	-	-	
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**927.49**	**497.79**	**738.02**	**2,714.20**
X	**Other Comprehensive Income**				
	A. (i) Items that will not be reclassified to profit of loss	-	-	-	-
	(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	-	(10.23)	-	(10.23)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income/Loss (X)	-	(10.23)	-	(10.23)
XI	**Total Comprehensive Income for the period (IX+X)**	**927.49**	**487.56**	**738.02**	**2,703.97**
XII	Paid-up Equity Share Capital (F. V. of Rs. 10 each)	1,605.12	1,605.12	1,605.12	1,605.12
	Earning per equity share (Not Annualised):				
XIII	(1) Basic	5.78	3.04	4.60	16.85
	(2) Diluted	5.78	3.04	4.60	16.85

For and on behalf of the Board of Directors of
Northern Spirits Limited

NORTHERN SPIRITS LTD. Kolkata

Ankush Bakshi
Managing Director
DIN: 02547254

Date: 13.08.2026
Place: Kolkata

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Notes:

1. In terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the above Un-Audited Financial Results have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors in their respective meetings held on August 13, 2026. M/s. J K S S & Associates, Chartered Accountants, the Statutory Auditors of the Company have carried out a Limited Review of the above Un-audited Financial Results of the Company for the quarter ended on June 30, 2026, and have issued a Review Report with unmodified opinion.

2. The Company primarily operates in the business of trading and distributorship of Alcoholic beverages (Spirits and Wines)

3. The Company has not discontinued any of its operations during the period under review/audit

4. The Financial Results has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

5. Tax expenses include Current Tax, Deferred Tax and Adjustment of Taxes for the previous period, if any.

6. Previous period / year figures have been rearranged / regrouped, reclassified and restated wherever considered necessary.

7. The results for the period ended 30th June, 2026 are available on the websites of BSE Limited (www.bseindia.com) and on the Company's website at www.northernspirits.co.in

For and on behalf of the Board of Directors of
Northern Spirits Limited

NORTHERN SPIRITS LTD.
Kolkata

Ankush Bakshi
Managing Director
DIN: 02547254

Date: 13.08.2026
Place: Kolkata

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of the Company for the Quarter ended June 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Northern Spirits Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Northern Spirits Limited ("the Company"), for the quarter ended June 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company at their meeting held on August 13, 2026, 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Interim Financial information performed by the independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

   A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

J K S S & ASSOCIATES KOLKATA Chartered Accountants

Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chandigarh, Chennai, Faridabad Guwahati, Hydrabad, Jaipur, Kanpur, Lucknow, Mandi, Mumbai & Ranchi

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our Conclusion on the statement is not modified in respect of the above matter.

For J K S S & Associates
(Formerly J K Sarawgi & Company)
Chartered Accountants
FRN: 006836C

Sanket Patel

J K S S & ASSOCIATES KOLKATA Chartered Accountants

Sanket Arvind Patel
Partner
M No. 160436
UDIN: 26160436ESUYPH2180

Place: Kolkata
Date: 13.08.2026