

**WESTLIFE FOODWORLD LTD.**

Regd. Off.: 1001, Tower-3, 10th Floor • One International Center
Senapati Bapat Marg • Prabhadevi • Mumbai 400 013
Tel : 022-4913 5000 Fax : 022-4913 5001
CIN No. : L65990MH1982PLC028593
Website: www.westlife.co.in | E-mail id :shatadru@mcdonaldsindia.com

23rd October, 2026

To
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

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

Sub : Compliance with Regulations 33 (3) and 30 of the SEBI (LODR) Regulations, 2015; Submission of quarterly financial results for the quarter and half year ended 30th September 2026

Re : Westlife Foodworld Limited ('the Company')
Scrip Code - 505533 [BSE] and WESTLIFE [NSE]

Dear Sirs,

In compliance with Regulations 33(3) and 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III Part-A, please find enclosed herewith the following:

- i. Consolidated unaudited financial results of the Company for the quarter and half year ended 30th September, 2026 together with the limited review report by M/s S R B C & CO LLP, statutory auditors of the Company, as approved by the Board of Directors of the Company in its meeting held on 23rd October, 2026.
- ii. Standalone unaudited financial results of the Company for the quarter and half year ended 30th September, 2026 together with the limited review report by M/s S R B C & CO LLP, statutory auditors of the Company, as approved by the Board of Directors of the Company in its meeting held on 23rd October, 2026.

You are requested to take the same on record. The same would be available on the Company's website.

Please note that the meeting started at 11:45 a.m. and concluded at 12:15 p.m.

Thanking you,
Yours faithfully,

For Westlife Foodworld Ltd.

Shatadru Sengupta Digitally signed by
Shatadru Sengupta
Date: 2026.10.23
12:17:24 +05'30'

Dr. Shatadru Sengupta
Company Secretary

Encl : as above

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Westlife Foodworld Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Westlife Foodworld Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, 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 (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of Entity	Relationship
1	Westlife Foodworld Limited	Holding Company
2	Hardcastle Restaurants Private Limited	Wholly Owned Subsidiary
3	Westlife ESOS Trust	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial statement, in respect of a subsidiary, whose unaudited interim financial statement and other financial information reflect total assets of Rs. 4,466.41 lakhs, as at September 30, 2026 include total revenues of Rs. 3.26 lakhs and Rs. 3.26 lakhs, total net loss after tax of Rs. 0.91 lakhs and Rs. 0.92 lakhs, total comprehensive loss of Rs. Nil, for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 respectively, as considered in the statement which have been reviewed by their independent auditor.



S R B C & CO LLP

Chartered Accountants

Westlife Foodworld Limited

Review Report on consolidated financial results for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026

Page 2 of 2

The independent auditor's report on interim financial statement of this entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement in respect of matter stated in para 6 is not modified with respect to our reliance on the work done and the report of the other auditor.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per Ravi Bansal
Partner

Membership No.: 049365

UDIN: 26049365CDLRJE6161

Place: Mumbai

Date: October 23, 2026



WESTLIFE FOODWORLD LIMITED							
Regd. Office : 1001, Tower - 3, 10th Floor, Indiabulls Finance Centre, Senapati Bapat Marg, Prabhadevi, Mumbai 400 013. CIN : L65990MH1982PLC028593 Tel : 022-4913 5000 Fax : 022-4913 5001 Website : www.westlife.co.in E-mail id : shatadru@westlife.co.in							
Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026							(Rs. in Lakhs)
Sr. No.	Particulars	3 months ended 30/09/2026	Preceding 3 months ended 30/06/2026	Corresponding 3 months ended 30/09/2025	Year to date figures for the period ended 30/09/2026	Year to date figures for the period ended 30/09/2025	Year ended 31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations						
	- Sale of products	74,170.80	72,786.77	63,748.30	1,46,957.57	1,29,073.56	2,60,035.23
	- Net gain on fair value changes	29.42	28.28	28.60	57.70	61.66	101.60
	- Other operating income	472.28	748.80	408.26	1,221.08	813.65	2,419.29
	Total revenue from operations	74,672.50	73,563.85	64,185.16	1,48,236.35	1,29,948.87	2,62,556.12
	(b) Other income	586.02	658.86	1,069.87	1,244.88	1,750.21	3,141.10
	Total income [1(a)+1(b)]	75,258.52	74,222.71	65,255.03	1,49,481.23	1,31,699.08	2,65,697.22
2	Expenses						
	(a) Cost of materials consumed	24,213.89	23,866.43	17,691.59	48,080.32	36,362.12	79,086.90
	(b) Employee benefits expense	11,348.90	10,255.55	10,265.63	21,604.45	19,635.99	39,804.88
	(c) Finance costs	3,999.69	3,876.85	3,629.03	7,876.54	7,172.33	14,548.76
	(d) Depreciation and amortisation expense	6,190.48	5,995.71	5,740.46	12,186.19	11,243.88	22,620.74
	(e) Other expenses	29,775.09	30,149.37	29,513.61	59,924.46	58,704.03	1,09,980.50
	Total expenses [2(a) to 2(e)]	75,528.05	74,143.91	66,840.32	1,49,671.96	1,33,118.35	2,66,041.78
3	Profit/(Loss) before exceptional items and tax [1-2]	(269.53)	78.80	(1,585.29)	(190.73)	(1,419.27)	(344.56)
4	Exceptional items						
	a) Gain on redevelopment transaction (Refer Note 4)	-	-	5,816.68	-	5,816.68	5,816.68
	b) Impairment of investment (Refer Note 5)	-	-	(536.07)	-	(536.07)	(536.07)
	c) Impact of new labour codes (Refer Note 6)	-	-	-	-	-	(968.59)
5	Profit/(loss) before tax [3+4]	(269.53)	78.80	3,695.32	(190.73)	3,861.34	3,967.46
6	Tax expense:						
	(a) Current tax	(59.60)	59.60	1,077.38	-	1,235.64	1,857.42
	(b) Adjustment of tax relating to earlier periods (net)	-	-	-	-	-	(263.27)
	(c) Deferred tax	(5.95)	(39.48)	(153.00)	(45.43)	(267.99)	(859.89)
	Total tax expense [6(a)+6(b)+6(c)]	(65.55)	20.12	924.38	(45.43)	967.65	734.26
7	Profit after tax [5-6]	(203.98)	58.68	2,770.94	(145.30)	2,893.69	3,233.20
8	Other Comprehensive Income/(Loss)						
	(a) Items that will not be reclassified to Profit and Loss	(32.90)	5.00	4.22	(27.90)	(15.78)	86.33
	(b) Income tax on items that will not be reclassified to Profit and Loss	8.30	(1.30)	(1.21)	7.00	4.02	(21.67)
	Other Comprehensive Income/(Loss) [8(a)+8(b)]	(24.60)	3.70	3.01	(20.90)	(11.76)	64.66
	Total Comprehensive Income/(Loss) for the period / year [7 + 8]	(228.58)	62.38	2,773.95	(166.20)	2,881.93	3,297.86
9	Earnings per share (not annualised for quarters) - (Face value of Rs 2 each)						
	Basic (in Rs.)	(0.13)	0.04	1.78	(0.09)	1.86	2.07
	Diluted (in Rs.)	(0.13)	0.04	1.78	(0.09)	1.86	2.07

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BY

SRBC & CO LLP
MUMBAI

Statement of Consolidated Assets and Liabilities		
(Rs. in Lakhs)		
Particulars	As at 30/09/2026	As at 31/03/2026
	Unaudited	Audited
I. ASSETS		
1 Financial assets		
(a) Cash and cash equivalents	2,603.70	1,650.14
(b) Bank balance other than (a) above	186.77	42.61
(c) Receivables		
(i) Trade receivables	1,879.82	1,720.05
(d) Loans	57.00	57.00
(e) Investments	11,464.93	12,013.20
(f) Other financial assets	10,553.25	11,165.14
2 Non-financial assets		
(a) Inventories	8,669.90	6,987.18
(b) Current tax assets (Net)	1,303.60	171.37
(c) Deferred tax assets (Net)	10,174.43	10,122.04
(d) Property, plant and equipment	90,591.17	91,387.32
(e) Right of use assets	1,29,349.55	1,24,878.20
(f) Capital work-in-progress	10,149.91	6,853.19
(g) Goodwill	4,659.70	4,659.70
(h) Other intangible assets	3,879.03	4,239.75
(i) Other non-financial assets	8,036.99	7,073.61
TOTAL ASSETS	2,93,559.75	2,83,020.50
II. LIABILITIES AND EQUITY		
LIABILITIES		
1 Financial liabilities		
(a) Payables		
(i) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	1,161.87	2,583.67
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	25,326.90	22,653.87
(b) Borrowings (Other than Debt Securities)	33,582.30	29,955.43
(c) Lease Liabilities	1,57,929.31	1,50,522.90
(d) Other financial liabilities	8,339.40	9,198.26
2 Non-financial liabilities		
(a) Provisions	2,119.36	2,267.23
(b) Other non-financial liabilities	4,218.32	3,929.93
3 EQUITY		
(a) Equity share capital	3,118.82	3,118.82
(b) Other equity	57,763.47	58,790.39
TOTAL LIABILITIES AND EQUITY	2,93,559.75	2,83,020.50

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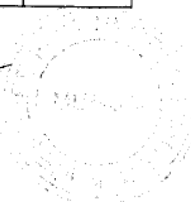
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Consolidated Cash Flows Statement for the half year ended September 30, 2026		
Particulars	(Rs. in Lakhs)	
	For the half year ended 30/09/2026	For the half year ended 30/09/2025
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
(Loss) / Profit before taxation (after exceptional item)	(190.73)	3,861.34
Adjustments for :		
Depreciation and amortisation expense	12,186.19	11,243.88
Loss on sale / write off of property, plant and equipment	383.97	696.39
Finance cost	7,876.54	7,172.33
Employee share based payment expenses	181.59	223.67
Interest income	(468.98)	(459.42)
Impairment of investment (Refer Note 5)	-	536.07
(Gain) on redevelopment transaction (Refer Note 4)	-	(5,816.68)
(Gain) on lease modification / termination (net)	(151.80)	(222.54)
(Gain) on fair value changes (net)	(305.18)	(549.01)
Inventories written off	230.02	-
(Gain) on sale of current investment (net)	(60.05)	(106.83)
Miscellaneous provisions written back	(700.69)	(648.90)
Operating profit before working capital changes	18,980.88	15,930.30
Movements in working capital		
(Increase) / Decrease in inventories	(1,912.72)	978.72
(Increase) / Decrease in trade receivables	(159.82)	449.59
(Increase) in other financial and non financial assets	(78.30)	(451.05)
Increase in trade payables	1,789.16	565.02
Increase / (Decrease) in provisions	130.46	(318.62)
Increase / (Decrease) in other financial and non financial liabilities	1,186.71	(866.62)
Cash generated from operations	19,936.37	16,287.34
Income tax (paid) (net)	(1,410.68)	(1,305.94)
NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES (A)	18,525.69	14,981.40
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, intangible assets and capital work-in-progress	(11,624.51)	(9,499.47)
Proceed from redevelopment transaction (refer note 4)	-	2,000.00
Proceeds from sale of property, plant and equipment	4.87	-
(Investment) in deposits	(249.78)	(2,403.01)
Interest received	165.73	472.42
Purchase of investments	(2,112.61)	(6,431.08)
Proceeds from sale of investments	3,026.07	8,373.25
(Purchase) / Sale of Treasury Shares by Trust	(418.60)	14.40
NET CASH FLOW USED IN INVESTING ACTIVITIES (B)	(11,208.83)	(7,473.49)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (repayment) of borrowings (net)	3,626.90	(2,446.75)
Repayment of lease liabilities (including interest on lease liabilities)	(8,182.14)	(7,063.32)
Interest paid	(1,213.86)	(1,267.83)
Interim dividend paid	(594.20)	(1,169.50)
NET CASH FLOW USED IN FINANCING ACTIVITIES (C)	(6,363.30)	(11,947.40)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	953.56	(4,439.49)
Cash and cash equivalents at the beginning of the year	1,650.14	5,866.88
Cash and cash equivalents at the end of the year	2,603.70	1,427.39
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	953.56	(4,439.49)
Components of Cash and cash equivalents		
Cash and bank balances	2,790.47	1,427.91
Less : Not considered as cash and cash equivalents		
Bank deposits due to mature before twelve months from the reporting date and having original maturity of more than 3 months	186.77	0.52
Total cash and cash equivalents	2,603.70	1,427.39

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SRBC & CO LLP
MUMBAI

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Notes to Consolidated Financial Results:-

- 1 The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on October 23, 2026. The statutory auditors of the Holding Company have carried out the limited review of the unaudited consolidated financial results for the quarter and half year ended September 30, 2026.
- 2 The unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- 3 The Group focuses on establishing and operating McDonald's restaurants across West and South India, through its wholly owned subsidiary Hardcastle Restaurants Private Limited (HRPL) and the management considers that these restaurants constitute a single business segment and hence disclosure of segment wise information is not required under Ind AS-108 - "Operating Segments". The Company has only one geographical segment as it caters to the needs of the domestic market only.
- 4 In the quarter ended September 30, 2025, the Group has completed a redevelopment transaction involving one of its ownership store properties located in Mumbai. As part of this transaction, the Group transferred its rights in the existing store property in exchange of alternate store property and some monetary consideration, resulting in net aggregate gain of Rs. 5,816.68 lakh.
- 5 In the quarter ended September 30, 2025, the results includes an exceptional item of Rs. 536.07 lakh towards impairment of investment done by its wholly owned subsidiary HRPL.
- 6 Effective 21 November 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four labour codes effectively referred to as the "New Labour codes". The Group has assessed and disclosed the incremental impact of these changes based on the legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the impact arising out of an enactment of the new legislation in an event of non-recurring nature, the group has presented this incremental amount under "Exceptional item" in the results for the previous year ended March 31, 2026. The estimated incremental impact of gratuity of Rs. 968.59 lakh arises due to change in wage definition.

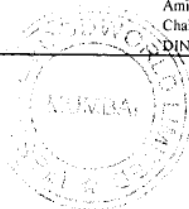
For and on behalf of the Board of Directors

Amit Jatia
Chairperson
DIN: 00016871

Mumbai
October 23, 2026

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BY**


**SRBC & CO LLP
MUMBAI**



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors
Westlife Foodworld Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Westlife Foodworld Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, 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 "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003



per Ravi Bansal
Partner
Membership No.: 049365
UDIN:26049365PFTNO1772
Place: Mumbai
Date: October 23, 2026



WESTLIFE FOODWORLD LIMITED

Regd. Office : 1001, Tower - 3, 10th Floor, Indiabulls Finance Centre,
Senapati Bapat Marg, Prabhadevi, Mumbai 400 013.
CIN : L65990MH1982PLC028593 Tel : 022-4913 5000 Fax : 022-4913 5001
Website : www.westlife.co.in | E-mail id : shatadru@westlife.co.in

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026

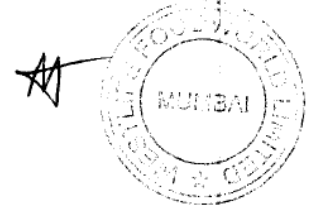
(Rs. in Lakhs)

Sr. No.	Particulars	3 months ended 30/09/2026	Preceding 3 months ended 30/06/2026	Corresponding 3 months ended 30/09/2025	Year to date figures for the period ended 30/09/2026	Year to date figures for the period ended 30/09/2025	Year ended 31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations						
	- Dividend income (Refer Note 3)	-	629.15	-	629.15	1,441.79	1,441.79
	- Net gain on fair value changes	29.42	28.28	28.60	57.70	61.66	101.60
	Total revenue from operations	29.42	657.43	28.60	686.85	1,503.45	1,543.39
	(b) Other income	5.23	5.14	1.28	10.37	2.95	13.81
	Total income [a+b]	34.65	662.57	29.88	697.22	1,506.40	1,557.20
2	Expenses						
	(a) Finance costs	0.14	-	-	0.14	-	-
	(b) Other expenses						
	- Legal and professional fees	14.27	21.22	24.32	35.49	30.50	50.63
	- Director's sitting fees	13.28	13.57	12.10	26.85	23.90	47.50
	- Commission Expenses	-	-	-	-	-	12.39
	- Listing and membership fees	3.06	3.06	3.16	6.12	6.62	12.95
	- Others	3.30	2.03	3.55	5.33	6.31	10.63
	Total expenses	34.05	39.88	43.13	73.93	67.33	134.10
3	Profit/(Loss) before tax [1-2]	0.60	622.69	(13.25)	623.29	1,439.07	1,423.10
4	Tax expense:						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
	Total tax expense [4(a)+4(b)]	-	-	-	-	-	-
5	Profit/(Loss) after tax [3-4]	0.60	622.69	(13.25)	623.29	1,439.07	1,423.10
6	Other Comprehensive Income/(Loss)						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income/(Loss)	-	-	-	-	-	-
7	Total Comprehensive Income/(Loss) for the period / year [5+6]	0.60	622.69	(13.25)	623.29	1,439.07	1,423.10
8	Earnings per share (not annualised for quarters) - (Face value of Rs 2 each)						
	Basic (in Rs.)	0.00	0.40	(0.01)	0.40	0.92	0.91
	Diluted (in Rs.)	0.00	0.40	(0.01)	0.40	0.92	0.91

SIGNED FOR IDENTIFICATION

BY


S R B C & CO LLP
MUMBAI



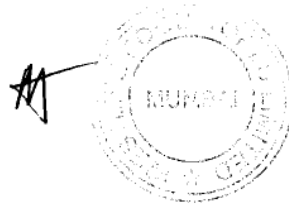
(Rs.in lakhs)

Statement of Standalone Assets and Liabilities

Particulars	As at 30/09/2026	As at 31/03/2026
	Unaudited	Audited
I. ASSETS		
1 Financial assets		
(a) Cash and cash equivalents	28.59	8.35
(b) Receivables		
(i) Other receivables	19.91	9.54
(c) Loans	541.75	541.75
(d) Investments	50,290.97	50,147.21
(e) Other financial assets	299.00	299.00
2 Non-financial assets		
(a) Current tax assets (net)	157.27	144.69
(b) Other non-financial assets	8.84	1.02
TOTAL ASSETS	51,346.33	51,151.56
II. LIABILITIES AND EQUITY		
LIABILITIES		
1 Financial liabilities		
(a) Payables		
(i) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	0.59	0.76
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	13.67	13.31
(b) Other financial liabilities	25.37	12.56
2 Non-financial liabilities		
(a) Other non-financial liabilities	0.61	0.03
3 Equity		
(a) Equity share capital	3,118.82	3,118.82
(b) Other equity	48,187.27	48,006.08
	51,306.09	51,124.90
TOTAL LIABILITIES AND EQUITY	51,346.33	51,151.56

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**S R B C & CO LLP
MUMBAI**



(Rs. in Lakhs)

Standalone Cash Flow Statement for the half year ended September 30, 2026

Particulars	For the half year ended 30/09/2026	For the half year ended 30/09/2025
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before taxes	623.29	1,439.07
Adjustments for:		
Net gain on fair value changes	(57.70)	(61.66)
Interest income	(10.37)	(2.95)
Finance cost	0.14	-
Operating Profit/(Loss) before working capital changes	555.36	1,374.46
Adjustments for:		
Decrease in other receivables	-	-
(Increase) Non-financial assets	(7.82)	(8.12)
(Decrease) in financial liabilities	(12.19)	(5.69)
Increase / (Decrease) in other non-financial liabilities	0.58	(0.18)
Cash generated from / (used in) operations	535.93	1,360.47
Taxes paid	(12.58)	(0.80)
Net cash generated from / (used in) operations	(A) 523.35	1,359.67
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	-	2.94
Investment in bank deposits	-	(299.00)
Loan recovered from related party (net)	-	65.00
Proceeds from Sale of investments	712.11	1,607.15
(Purchase) of investments	(616.56)	(1,560.17)
Net cash generated from / (used in) investing activities	(B) 95.55	(184.08)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(0.14)	-
Interim dividend paid	(598.52)	(1,169.52)
Net cash used in financing activities	(C) (598.66)	(1,169.52)
Net Increase in cash and cash equivalents (A+B+C)	20.24	6.07
Cash and cash equivalents at the beginning of the year	8.35	7.24
Cash and cash equivalents at the end of the year	28.59	13.31
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	20.24	6.07
Components of cash and cash equivalents		
Cash on hand	0.05	0.42
Balances with banks in current accounts	28.54	12.89
Total cash and cash equivalents	28.59	13.31

Notes to Standalone Financial Results:-

- 1) The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on October 23, 2026. The statutory auditors of the Company have carried out the limited review of the unaudited standalone financial results for the quarter and half year ended September 30, 2026.
- 2) The unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- 3) The Shareholders of the subsidiary Company (Hardcastle Restaurants Private Limited) in their meeting held on June 18, 2026 approved final dividend of Rs 72/- per equity share of face value of Rs 1,000/- each, for the financial year 2025-2026 and the same has been considered as revenue from operations.

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BY**

Mumbai
October 23, 2026

**S R B C & CO LLP
MUMBAI**



For and on behalf of the Board of Directors

Amit Jatia
Chairperson
DIN: 00016871