

Date: 29th May, 2026

To, BSE Limited The General Manager, Department of Corporate Services, P.J. Towers, Dalal Street, Mumbai — 400 001 Scrip Code: 507552	To, National Stock Exchange of India Limited Exchange Plaza, 5h Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai — 400 051 Symbol: FOODSIN
---	---

Dear Sir/ Madam

Subject: Outcome of the Board Meeting held on Friday, May 29, 2026

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 we would like to inform you that the Board of Directors of the Company at its meeting held today has interalia:

1. Approved the audited Financial Statements (Standalone and Consolidated) as per IND-AS for the year ended 31st March, 2026 and the Financial Results for the quarter and year ended 31st March, 2026 along with the Auditor's Report as attached. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, stating that the Report of Auditors with respect to the Audited Financial Results (Standalone and Consolidated) for the quarter and the financial Year ended 31st March 2026, is issued with unmodified opinion.
2. Recommended a Dividend of 30% (Rupees 0.30 only) per equity share of Re. 1/- for the Financial Year ended 31st March, 2026.
3. In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the quarter and financial year ended 31st March, 2026 is enclosed herewith.

The meeting of the Board of Directors commenced at 3.30 p.m. and concluded at 10.15 p.m.

Kindly take the same on record and oblige.

Yours Truly
For **FOODS AND INNS LIMITED**

MILAN DALAL
MANAGING DIRECTOR
DIN: 00062453

Foods & Inns Ltd.

Corporate Address: J. N. Heredia Marg, Hamilton House, 3rd floor, Ballard Estate, Mumbai - 400038
+91-22-22613102 | writetous@foodsandinns.com | www.foodsandinns.com | CIN No: L55200MH1967PLC013837
Registered Address: Udyog Bhavan, 2nd Floor, 29 Walchand Hirachand Marg, Ballard Estate, Mumbai 400038

29th May 2026**Foods & Inns Limited (Investor Note – Q4 FY'26)****Performance: Q4 FY'26****Foods & Inns:**

Q4 FY'26 & FY'26						
Particulars	Q4 FY'26	Q4 FY'25	YoY Growth	FY'26	FY'25	YoY Growth
Breakup Details						
Sales Tonnage (In MT)	36,579	40,051	-9%	1,02,072	98,399	4%
-Exports	7349	7721	-5%	27,855	26,145	7%
-Domestic	29230	32330	-10%	74,216	72,254	3%
Sales (In Rs. Crores/-)	248	365	-32%	809	938	-14%

Kusum Spices:

(In Rs. Crs/-)					
Year	Q1	Q2	Q3	Q4	FY
FY'26	4.8	5.5	4.2	4.49	18.9
FY'25	6.7	5.4	4.3	5.0	21.4
FY'24	5.4	6.7	5.8	5.2	23.1
FY'23	6.2	4.5	4.3	3.4	18.4
FY'22	3.8	4.0	3.8	4.3	15.9
FY'21	2.3	3.7	3.3	4.9	14.3

Business Commentary:**a) PLI:**

The FY'25 incentive claim of PLI received of Rs.33.86crs has been booked in Q4 quarter.

b) Sales Performance:

Q4 sales volumes were down, impacted by the war situation in March. Average realizations declined by ~25.3% YoY, reflecting sales of inventory manufactured during the 2025 crop season at substantially lower raw material costs. Pricing continues to remain a pure pass-through of raw material movements.



c) Fruit & Vegetable Pulps:

•Mango:

The conflict in West Asia led to a diversion of good-quality mangoes, ordinarily earmarked for the table fruit market, to the processing industry at favorable prices during the season. This is expected to strengthen our competitive position in export markets through improved input economics. Our mango pulp business has an exposure of approximately USD 2 million to Middle Eastern markets. Although demand in the region has been temporarily affected, we expect pent-up demand to emerge as market conditions stabilize, creating additional growth opportunities for the Company.

• Tomato:

Tomato paste production was lower during the season owing to constrained availability of quality tomatoes, which affected overall processing volumes.

d) Spray Dried powders:

The Company is progressing with its spray-drying capacity expansion of 120 MTPA to cater to growing demand, involving an estimated investment of approximately ₹2.5 crores. Operations in this segment were temporarily impacted during March and April 2026 due to unavailability of gas supply.

e) Frozen Food:

Frozen food continues to witness strong growth, with volumes ~28% YoY in FY'26. Improved realizations reflect a higher contribution from value-added products. We are witnessing a growing demand from the US market.

f) Kusum Spices:

Export to the Middle Eastern markets were affected in the month of March which impacted our sales for the quarter.

g) Tetra Recart:

We are continuing to expand our international presence in Tetra Recart while evaluating additional avenues to enhance capacity utilization. Repeat business from existing customers is a testament to the growing acceptance of our offerings in international markets. As of date, confirmed orders stand at approximately 400 MT, valued at around ₹8 crore, with additional orders currently under discussion and expected to further strengthen the order pipeline.

For more details please visit: www.foodsandinns.com / www.linkedin.com/company/foodsandinns

Contact:

- 1) Landline: 022-35110013 / 022-22615032
- 2) Mr. Anand Krishnan, CFO (Email: writetous@foodsandinns.com)
- 3) Secretarial Department (Email: cs@foodsandinns.com)

G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

7A, P.M.TOWER, 37, GREAMS ROAD, CHENNAI 600 006. INDIA

PHONE : (91-44) 2829 1795

Independent Auditor's Report on Audit of Annual Standalone Financial Results and Review of Quarterly Standalone Financial Results of Foods and Inns Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To
The Board of Directors
Foods and Inns Limited
Mumbai

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Standalone Financial Results for the quarter and year Ended March 31, 2026" of **Foods and Inns Limited** ("the Company"), ("the Statement"), 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").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- (i) is presented in accordance with requirements of Regulation 33 of the Listing Regulations, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion on the annual financial results.

Management’s and Board of Directors Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company’s Management and approved by the Board of Directors for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive loss and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management and Board of Directors are also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company’s personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act 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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full current financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W



Satya Ranjan Dhall
Partner
Membership No. 214046
UDIN:26214046SPUFQQ6879

Place: Mumbai
Date: May 29, 2026



Foods & Inns

FOODS AND INNS LIMITED

CIN:L55200MH1967PLC013837

Regd. Office : Udyog Bhavan, 2nd Floor, 29 Walchand Hirachand Marg, Ballard Estate, Mumbai 400038.

Ph No. +91-22-22613102 E-mail: writetous@foodsandinns.com Website:www.foodsandinns.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in Lakhs except EPS)

Sr. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Refer Note 6	Unaudited	Refer Note 6	Audited	Audited
	Income					
I	Revenue from Operations	28,459.13	14,644.28	39,320.69	85,001.37	97,291.93
II	Other Income	556.71	262.31	301.00	1,332.88	1,396.39
III	Total Income (I + II)	29,015.84	14,906.59	39,621.69	86,334.25	98,688.32
IV	Expenses					
	a Cost of Materials Consumed	13,392.28	7,829.28	16,758.32	64,303.85	74,079.83
	b Changes in Inventories of Finished Goods and Work-in-Progress	5,667.65	(158.05)	12,115.47	(12,835.91)	(9,514.06)
	c Employee Benefits Expense	1,268.92	1,170.26	1,132.69	5,155.88	4,547.95
	d Finance Costs	1,065.45	1,134.02	1,538.52	4,605.16	5,780.33
	e Depreciation and Amortisation Expense	573.23	588.72	532.11	2,344.47	2,050.46
	f Other Expenses	4,098.47	4,084.77	4,418.38	18,248.26	16,470.23
	Total Expenses (a to f)	26,066.00	14,649.00	36,495.49	81,821.71	93,414.74
V	Profit before Tax (III-IV)	2,949.84	257.59	3,126.20	4,512.54	5,273.58
VI	Tax Expense					
	a Current Tax	701.51	23.00	708.29	1,052.51	1,248.79
	b Short / (Excess) Provision for Tax of earlier years	113.51	-	(181.29)	113.51	(181.29)
	c Deferred Tax	94.49	81.42	132.88	210.63	(266.59)
	Total tax expenses	909.51	104.42	659.88	1,376.65	800.91
VII	Net Profit for the Period after Tax (V-VI)	2,040.33	153.17	2,466.32	3,135.89	4,472.67
VIII	Other Comprehensive Income/(Loss)					
	Items that will not be reclassified subsequently to Profit or (Loss)					
	i. Remeasurement of net defined benefit plan	62.75	(13.31)	(41.32)	22.82	(53.24)
	ii. Fair value changes in Equity instruments through OCI	(3.25)	0.37	(3.80)	(1.16)	(3.81)
	iii. Income tax relating to above items	(15.79)	3.35	10.40	(5.74)	13.40
	Other Comprehensive Loss (after tax)	43.71	(9.59)	(34.72)	15.92	(43.65)
IX	Total Comprehensive Income for the period (VII+VIII)	2,084.04	143.58	2,431.60	3,151.81	4,429.02
X	Paid-up Equity Share Capital (Face value of ₹ 1 each)	735.32	734.15	734.15	735.32	734.15
XI	Other Equity				56,611.11	53,608.17
XII	Earnings Per Share (Not annualised for Quarters)					
	Basic (in ₹)	2.78	0.21	3.37	4.27	6.38
	Diluted (in ₹)	2.78	0.21	3.36	4.27	6.37

FOODS AND INNS LIMITED
CIN:L55200MH1967PLC013837

Regd. Office : Udyog Bhavan, 2nd Floor, 29 Walchand Hirachand Marg, Ballard Estate, Mumbai 400038.

Ph No. +91-22-22613102 E-mail: writetous@foodsandinns.com Website:www.foodsandinns.com

STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(₹ In Lakhs)

Particulars	STANDALONE	
	As at	As at
	31-Mar-26	31-Mar-25
	Audited	Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	30,452.78	29,796.15
(b) Right of Use Asset	855.70	1,192.57
(c) Capital work-in-progress	981.09	1,091.34
(d) Intangible assets	1,345.73	1,269.17
(e) Financial Assets		
(i) Investments	1,898.26	1,887.78
(ii) Loans	10.67	8.16
(iii) Others	1,123.32	1,204.90
(f) Other non-current assets	484.90	670.62
Total Non Current Assets	37,152.45	37,120.69
(2) Current assets		
(a) Inventories	62,205.24	47,434.03
(b) Financial Assets		
(i) Investments	39.70	40.60
(ii) Trade receivables	14,252.57	21,382.03
(iii) Cash and cash equivalents	36.77	325.86
(iv) Bank balance other than (iii) above	1,377.08	362.53
(v) Loans	6,293.57	2,656.80
(vi) Others Financial Assets	1,701.94	688.05
(c) Current Tax Assets (Net)	805.12	845.28
(d) Other current assets	5,076.00	17,629.91
Total Current Assets	91,787.99	91,365.09
Total Assets	1,28,940.44	1,28,485.78
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	735.32	734.15
(b) Other Equity	56,611.11	53,608.17
Equity attributable to owners of the Company	57,346.43	54,342.32
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,276.41	6,543.09
(ii) Lease Liability	670.94	935.48
(b) Provisions	100.07	96.60
(c) Deferred tax liabilities (Net)	1,268.90	1,052.53
Total Non- Current Liabilities	7,316.32	8,627.70
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	35,832.12	36,193.66
(ii) Lease Liability	264.54	312.55
(iii) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	189.62	304.56
b) Total Outstanding dues of creditors other than Micro and Small Enterprises	23,582.43	24,857.63
(iv) Other financial liabilities	3,371.27	2,412.35
(b) Other current liabilities	524.55	622.63
(c) Provisions	199.55	224.08
(d) Current Tax Liabilities (Net)	313.61	588.30
Total Current Liabilities	64,277.69	65,515.76
Total Liabilities	71,594.01	74,143.46
Total Equity and Liabilities	1,28,940.44	1,28,485.78

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 29, 2026.
- 2 Recommended a Dividend of 30 % (₹ 0.30 only) per equity shares of ₹ 1/- for the Financial Year ended March 31, 2026. The Company has maintained a normal dividend of 30%.
- 3 As the Company's business activity falls within a single business segment in terms of Ind AS 108 on "Operating Segments" , the financials statement are reflective of information required by Ind AS 108.
- 4 Fair value of the forward contracts entered into by the Company that are hedged and have remained outstanding as at respective quarter/year end.

(₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
Fair value of forward contract (Unrealised)	279.24	(148.46)	(59.32)	504.35	380.29

- 5 During the year, the Company located an inadvertent error in the computation of managerial remuneration pertaining to the year ended March 31, 2025. This error has been rectified and, the comparative financial information for the year ended March 31, 2025 has been restated to give effect. The resultant excess managerial remuneration aggregating to ₹ 57 Lakhs has been fully recovered as of the date of approval of these financial results.
- 6 Figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the relevant financial year, which were subject to limited review.

By order of the Board
For FOODS AND INNS LIMITED

Signed for Identification

Place : Mumbai
Date : May 29, 2026

Milan Dalal
Managing Director
DIN:00062453

By G. M. Kapadia & Co.

FOODS AND INNS LIMITED
CIN No.L55200MH1967PLC013837
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	Year Ended March 31,	
	2026	2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit Before Tax	4,512.54	5,273.58
Adjustments for :		
Depreciation/ Amortisation	2,344.47	2,050.46
Finance Costs	4,605.16	5,780.33
Unrealised (Gains)/Loss on Foreign Currency Fluctuation	(302.69)	52.42
Share Based Payments to Employees	48.47	223.72
Impairment of financial assets	10.69	71.48
Bad Debts / Impairment of Trade Receivable	0.15	132.28
Dividend Income	(0.47)	(0.34)
Interest Income	(857.71)	(841.19)
Mark to Market Loss on Financial Assets	504.35	380.28
Balance / Provision Write Back (Net)	(309.30)	(260.60)
Gains on Disposal of Property, Plant and Equipment (Net)	0.54	(120.95)
Capital Government Grant	(67.62)	-
Profit on Sale of Investments	-	(11.13)
Loss on Sale of License	15.09	34.66
(Reversal)/ Provision For Sales Return	(30.70)	47.51
Provision for Gratuity	81.24	55.40
Provision for Bonus	110.96	101.88
Provision for Leave Encashment	80.25	103.09
Net Gain on fair valuation of Mutual Fund	(0.72)	(34.49)
Operating Profit Before Working Capital Changes	10,744.69	13,038.39
Adjustments for :		
Decrease/(Increase) in Trade Receivables	7,332.10	(4,209.25)
Increase in Inventories	(14,771.21)	(10,449.32)
(Increase)/Decrease in Financial Assets	(34.70)	93.44
Increase in Trade payables	10,828.77	24,220.99
Increase/(Decrease) in Other Financial Liabilities	842.72	(115.36)
Decrease in Other Liabilities and Provisions	(338.08)	(1,767.16)
Decrease/ (Increase) in Other Assets	809.72	(18,206.94)
Cash Generated From Operations	15,414.02	2,604.79
Income Tax paid (Net of Refund)	(1,400.55)	(1,310.30)
Net Cash flow from Operating Activities (A)	14,013.47	1,294.49
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	276.84	614.85
Dividend Received	0.47	0.34
Acquisition of Tangible and Intangible assets	(3,414.91)	(5,686.72)
Proceed from disposal of Property, Plant and Equipment	33.57	149.65
Capital Subsidy Received	361.21	-
Purchase of Non Current Investments	(0.00)	(1,200.10)
Sale of Current Investments	-	833.05
Inter Corporate Deposit (Net)	(3,628.62)	583.32
Redemption of Fixed Deposits	241.72	2,222.59
Investment in Fixed Deposits	(1,158.36)	(655.60)
Net Cash flow used in Investing Activities (B)	(7,288.08)	(3,138.62)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Shares	1.17	4.21
Security Premium received	61.97	256.62
Proceeds from Issue of Equity shares (On Conversion of Warrants)	-	9,639.95
Finance Costs Paid	(4,819.11)	(5,018.60)
Payment of Dividend on Equity Shares	(219.82)	(215.99)
Repayment of lease liabilities	(410.47)	(406.85)
Proceeds from Non-current Borrowings	3,333.43	2,971.07
Repayment of Non-current Borrowings	(4,161.60)	(3,687.81)
Proceeds /(Repayment) of Current Borrowings (Net)	1,588.59	(2,837.25)
Net Cash flow (used in) / from Financing Activities (C)	(4,625.84)	705.35
Net increase in Cash and Cash Equivalents (A+B+C)	2,099.55	(1,138.78)
Cash and Cash Equivalents at the beginning of the year	(13,665.87)	(12,527.09)
Cash and Cash Equivalents at the end of the year	(11,566.32)	(13,665.87)
Cash and Cash Equivalents comprises of :		
Balances with Banks	27.48	318.16
Cash on hand	9.29	7.70
Bank Overdraft	(11,603.09)	(13,991.73)
Closing Balance of Cash and Cash Equivalents	(11,566.32)	(13,665.87)

G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

7A, P.M.TOWER, 37, GREAMS ROAD, CHENNAI 600 006. INDIA

PHONE : (91-44) 2829 1795

Independent Auditor's Report on Audit of Annual Consolidated Financial Results And Review of Quarterly Consolidated Financial Results of Foods and Inns Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Foods and Inns Limited
Mumbai

Opinion and Conclusion

We have, (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Consolidated Financial Results for the quarter and year ended March 31, 2026" of **Foods and Inns Limited** (hereinafter referred to as the "the Holding Company") and its subsidiaries, (Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its joint venture for the quarter and year ended March 31, 2026 (hereinafter referred to as the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of the audit reports of other auditor on standalone financial statements and other financial information of subsidiaries and joint venture referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) includes the annual standalone financial statements, wherever applicable, of the following entities;

Sr. No.	Name of the Entities
A	Holding Company
	Foods and Inns Limited
B	Subsidiaries
(i)	FNI Spices Private Limited
(ii)	Udhyaan Agroproduct and Trading Private Limited
C	Joint Venture
	Beyond Mango Private Limited



- (ii) are presented in accordance with the requirements of Regulation 33 of the LODR, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2026.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the considerations of the review report of the other auditor referred to in other matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the LODR Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

Management Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Management and approved by the Board of Directors for the issuance. The Consolidated Financial Results for the year ended March 31, 2026, has been compiled from the related audited consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Statement for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group and its joint venture in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, 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 respective Board of Directors included in the Group and of its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and of its joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Management and Board of Directors of the Group and of its joint venture are responsible for assessing the ability of the Group and of its joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint venture are responsible for overseeing the financial reporting process of the Group and of its joint venture.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



G. M. KAPADIA & CO.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33, of the Listing Regulations.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under regulation 33(8) of Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results and other financial information of the Group and its joint venture to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entity included in the consolidated financial results of which we are the independent auditor. For the other entity included in the Statement, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company of which we are the independent auditor regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026.

We Conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in



G. M. KAPADIA & CO.

accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

Other Matters

- (i) We did not audit the financials statement of two subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of ₹ 3556.93 lakhs as at March 31, 2026 and total revenues of ₹ 450.54 lakhs and ₹ 1899.34 lakhs, total net loss after tax of ₹ 102.63 lakhs and ₹ 381.61 lakhs, total comprehensive loss of ₹ 84.43 lakhs and ₹ 381.41 lakhs, for the quarter and year ended March 31, 2026 respectively, and cash inflows (net) of ₹ 120.47 lakhs for the year ended March 31, 2026, as considered in the Statement.

The Consolidated financial results include the Group's share of net loss after tax of ₹ 5.14 lakhs and ₹ 20.10 lakhs and total comprehensive loss of ₹ 5.14 lakhs and ₹ 20.10 lakhs for the quarter and year ended March 31, 2026, respectively, as considered in the Statement, in respect of a joint venture, whose audited consolidated financial results have not been audited by us.

These financial statements have been audited by their respective independent auditors whose reports have been furnished to us by the Management of the Holding Company and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above. Our opinion on the Statement is not modified in respect of above matters with respect to our reliance on the work done and the report of the other auditors.

- (ii) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full current financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W



Place: Mumbai
Date: May 29, 2026

Satya Ranjan Dhall
Partner
Membership No. 214046
UDIN: 26214046NNIEYB1282



Foods & Inns

FOODS AND INNS LIMITED

CIN:L55200MH1967PLC013837

Regd. Office : Udyog Bhavan, 2nd Floor, 29 Walchand Hirachand Marg, Ballard Estate, Mumbai 400038.

Ph No. +91-22-22613102 E-mail: writetous@foodsandinns.com Website:www.foodsandinns.com

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

(₹ in Lakhs except EPS)

Sr. No.	Particulars	Consolidated				
		Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Refer Note 4	Unaudited	Refer Note 4	Audited	Audited
	Income					
I	Revenue from Operations	28,889.40	15,046.99	39,733.38	86,802.27	99,207.72
II	Other Income	537.62	224.34	277.68	1,196.82	1,253.97
III	Total Income (I + II)	29,427.02	15,271.33	40,011.06	87,999.09	1,00,461.69
IV	Expenses					
	a Cost of Materials Consumed	13,707.64	8,146.30	17,126.74	65,609.44	75,498.77
	b Changes in Inventories of Finished goods and Work-in-Progress	5,665.47	(174.39)	12,010.87	(12,763.85)	(9,629.10)
	c Employee Benefits Expense	1,359.52	1,264.89	1,223.02	5,505.10	4,880.01
	d Finance Costs	1,096.02	1,169.32	1,541.50	4,701.63	5,815.29
	e Depreciation and Amortisation Expense	610.93	623.25	539.13	2,452.79	2,072.07
	f Other Expenses	4,164.95	4,117.98	4,537.71	18,433.39	16,770.36
	Total Expenses (a to f)	26,604.53	15,147.35	36,978.97	83,938.50	95,407.40
V	Profit before share of profit of Joint Venture (III-IV)	2,822.49	123.98	3,032.09	4,060.59	5,054.29
VI	Share of Loss of Joint Venture	(5.14)	(5.09)	(4.37)	(20.10)	(19.16)
VII	Profit before Tax (V+VI)	2,817.35	118.89	3,027.72	4,040.49	5,035.13
VIII	Tax Expense					
	a Current Tax	701.51	23.00	708.29	1,052.51	1,248.79
	b Short / (Excess) Provision for Tax of earlier years	113.51	-	(132.61)	113.51	(132.61)
	c Deferred Tax	53.22	52.95	120.13	105.88	(312.48)
	Total tax expenses	868.24	75.95	695.81	1,271.90	803.70
IX	Net Profit for the Period after Tax (VII-VIII)	1,949.11	42.94	2,331.91	2,768.59	4,231.43
X	Other comprehensive income/ (loss)					
	Items that will not be reclassified subsequently to Profit or (Loss)					
	i. Remeasurement of net defined benefit plan	63.13	(13.41)	(40.80)	23.09	(53.61)
	ii. Fair value changes in Equity instruments through OCI	(3.25)	0.37	(3.80)	(1.16)	(3.81)
	iii. Income tax relating to above items	(15.93)	3.37	10.06	(5.81)	13.50
	Total Other comprehensive Income/(Loss) (after Tax)	43.95	(9.67)	(34.54)	16.12	(43.92)
XI	Total Comprehensive Income for the period (IX-X)	1,993.06	33.27	2,297.37	2,784.71	4,187.51
XII	Profit attributable to:					
	- Owners of the parent	1,949.11	42.94	2,331.91	2,768.59	4,231.43
	- Non-controlling interests	-	-	-	-	-
XIII	Other comprehensive income/(loss) attributable to:					
	- Owners of the parent	43.95	(9.67)	(34.54)	16.12	(43.92)
	- Non-controlling interests	-	-	-	-	-
XIV	Total comprehensive income attributable to:					
	- Owners of the parent	1,993.06	33.27	2,297.37	2,784.71	4,187.51
	- Non-controlling interests	-	-	-	-	-
XV	Paid-up Equity Share Capital (Face value of ₹ 1 each)	735.32	734.15	734.15	735.32	734.15
XVI	Other Equity				55,850.03	53,214.19
XVII	Earnings Per Share (Not annualised for Quarters)					
	Basic (in ₹)	2.71	0.05	3.14	3.79	5.98
	Diluted (in ₹)	2.71	0.05	3.13	3.79	5.96

FOODS AND INNS LIMITED
CIN:L55200MH1967PLC013837

Regd. Office : Udyog Bhavan, 2nd Floor, 29 Walchand Hirachand Marg, Ballard Estate, Mumbai 400038.

Ph No. +91-22-22613102 E-mail: writetous@foodsandinns.com Website:www.foodsandinns.com

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(₹ In Lakhs)

Particulars	CONSOLIDATED	
	As at 31-Mar-26 Audited	As at 31-Mar-25 Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	31,175.00	30,147.97
(b) Right of Use Asset	978.87	1,233.66
(c) Capital work-in-progress	981.09	1,091.34
(d) Intangible assets	1,348.14	1,272.21
(e) Financial Assets		
(i) Investments	393.30	392.81
(ii) Loans	10.67	8.16
(iii) Others	1,147.38	1,229.18
(f) Deferred Tax Assets (Net)	181.37	63.99
(g) Other non-current assets	484.90	670.62
Total Non Current Assets	36,700.72	36,109.94
(2) Current assets		
(a) Inventories	63,971.69	49,024.81
(b) Financial Assets		
(i) Investments	39.70	40.60
(ii) Trade receivables	14,476.41	21,485.24
(iii) Cash and cash equivalents	157.04	335.67
(iv) Bank balance other than (iii) above	1,387.08	367.53
(v) Loans	5,588.28	2,481.45
(vi) Others Financial Assets	1,652.20	663.42
(c) Current Tax Assets (Net)	805.94	856.49
(d) Other current assets	5,326.66	17,631.82
Total Current Assets	93,405.00	92,887.03
Total Assets	1,30,105.72	1,28,996.97
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	735.32	734.15
(b) Other Equity	55,850.03	53,214.19
Total Equity	56,585.35	53,948.34
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,276.41	6,543.09
(ii) Lease Liability	743.17	935.48
(b) Provisions	114.14	96.60
(c) Deferred Tax Liabilities (Net)	1,268.90	1,039.83
Total Non- Current Liabilities	7,402.62	8,615.00
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	36,830.71	36,193.66
(ii) Lease Liability	300.25	312.55
(iii) Trade Payables		
a) Total Outstanding dues of Micro and Small Enterprises	401.63	661.75
b) Total Outstanding dues of creditors other than Micro and Small Enterprises	23,974.21	25,198.47
(iv) Other financial liabilities	3,557.24	2,604.06
(b) Other Current Liabilities	535.75	637.46
(c) Provisions	204.35	237.38
(d) Current Tax Liabilities (Net)	313.61	588.30
Total Current Liabilities	66,117.75	66,433.63
Total Liabilities	73,520.37	75,048.63
Total Equity and Liabilities	1,30,105.72	1,28,996.97

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 29, 2026.
- 2 As the Group business activity falls within a single business segment in terms of Ind AS 108 on "Operating Segments", the financials statement are reflective of information required by Ind AS 108.
- 3 During the year, the Company located an inadvertent error in the computation of managerial remuneration pertaining to the year ended March 31, 2025. This error has been rectified and, the comparative financial information for the year ended March 31, 2025 has been restated to give effect. The resultant excess managerial remuneration aggregating to ₹ 57 Lakhs has been fully recovered as of the date of approval of these financial results.
- 4 Figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the relevant financial year, which were subject to limited review.

By order of the Board
For FOODS AND INNS LIMITED

Signed for Identification

Place : Mumbai
Date : May 29, 2026

Milan Dalal
Managing Director
DIN:00062453

By G. M. Kapadia & Co.

FOODS AND INNS LIMITED
CIN No.L55200MH1967PLC013837
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	Year Ended March 31,	
	2026	2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit Before Tax	4,040.49	5,035.13
Adjustments for :		
Depreciation/ Amortisation	2,452.79	2,072.07
Finance Costs	4,701.63	5,815.29
Unrealised (Gains)/Loss on Foreign Currency Fluctuation	(302.69)	52.42
Share Based Payments to Employees	48.47	223.72
Impairment of financial assets	35.47	115.92
Bad Debts / Impairment of Trade Receivable	22.76	133.07
Dividend Income	(0.47)	(0.34)
Interest Income	(791.34)	(780.21)
Mark to Market Loss on Financial Assets	504.35	380.28
Balance / Provision Write Back (Net)	(309.90)	(260.60)
Gains on Disposal of Property, Plant and Equipment (Net)	0.54	(120.95)
Capital Government Grant	(67.62)	-
Profit on Sale of Investments	-	(11.13)
Loss on Sale of License	15.09	34.66
(Reversal)/ Provision For Sales Return	(30.70)	47.51
Provision for Gratuity	85.44	59.95
Provision for Bonus	115.58	113.51
Provision for Leave Encashment	82.36	101.49
Net Gain on fair valuation of Mutual Fund	(0.72)	(34.49)
Share of Loss of Joint Venture & Associate	20.10	19.16
Operating Profit before Working Capital Changes	10,621.63	12,996.46
Adjustments for :		
Decrease/(Increase) in Trade Receivables	7,188.86	(4,195.88)
Increase in Inventories	(14,946.88)	(10,591.91)
(Increase)/Decrease in Financial Assets	(68.93)	119.71
Increase in Trade payables	10,561.73	24,331.58
Increase/(Decrease) in Other Financial Liabilities	826.90	(58.90)
Decrease in Other Liabilities and Provisions	(346.79)	(1,824.00)
Decrease/ (Increase) in Other Assets	734.37	(17,884.64)
Cash Generated From Operations	14,570.88	2,892.42
Income Tax paid (Net of Refund)	(1,390.16)	(1,368.05)
Net Cash flow from Operating Activities (A)	13,180.72	1,524.37
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	242.62	579.77
Dividend Received	0.47	0.34
Acquisition of Tangible and Intangible assets	(3,828.24)	(5,735.09)
Proceed from disposal of Property, Plant and Equipment	33.57	149.65
Capital Subsidy Received	361.21	-
Sale of Current Investments	-	833.05
Inter Corporate Deposit (Net)	(3,096.05)	(362.53)
Redemption of Fixed Deposits	236.72	2,222.59
Investment in Fixed Deposits	(1,158.36)	(660.60)
Net Cash flow used in Investing Activities (B)	(7,208.06)	(2,972.82)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Shares	1.17	4.21
Security Premium received	61.97	256.62
Proceeds from Issue of Equity shares (On Conversion of Warrants)	-	9,639.95
Finance Costs Paid	(4,907.27)	(5,053.56)
Payment of Dividend on Equity Shares	(219.82)	(215.99)
Repayment of lease liabilities	(457.71)	(406.85)
Decrease in Minority interest	-	(0.05)
Acquisition of additional stake in subsidiary	-	(0.10)
Proceeds from Non-current Borrowings	3,333.43	2,971.07
Repayment of Non-current Borrowings	(4,161.60)	(3,766.10)
(Decrease)/ Increase in Current Borrowings (Net)	2,587.18	(3,187.24)
Net Cash flow (used in)/ from Financing Activities (C)	(3,762.65)	241.96
Net increase in Cash and Cash Equivalents (A+B+C)	2,210.01	(1,206.49)
Cash and Cash Equivalents at the beginning of the year	(13,656.06)	(12,449.57)
Cash and Cash Equivalents at the end of the year	(11,446.05)	(13,656.06)
Cash and Cash Equivalents comprises of :		
Balances with Banks	141.86	322.02
Cash on hand	15.18	13.65
Bank Overdraft	(11,603.09)	(13,991.73)
Closing Balance of Cash and Cash Equivalents	(11,446.05)	(13,656.06)

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: Not applicable

C. Format for disclosing outstanding default on loans and debt securities :

S. No.	Particulars	Rs. In Lakhs
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date 31 st March, 2026	31,862.24
B	of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	N.A.
B	of the total amount outstanding, amount of default as on date	N.A.
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	39,517.13

D. Format for disclosure of related party transactions: Submitted in XBRL Format

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted alongwith annual audited financial results (standalone and consolidated separately) : Not Applicable

Foods & Inns Ltd.

Corporate Address: J. N. Heredia Marg, Hamilton House, 3rd floor, Ballard Estate, Mumbai - 400038
+91-22-22613102 | writetous@foodsandinns.com | www.foodsandinns.com | CIN No: L55200MH1967PLC013837
Registered Address: Udyog Bhavan, 2nd Floor, 29 Walchand Hirachand Marg, Ballard Estate, Mumbai 400038