CHOTHANI FOODS LIMITED

CIN No: L15122MH2014PLC252200

OFFICE NO. 408, B WING, DHAMJI SHAMJI CORPORATE SQUARE, LAXMI NAGAR, GHATKOPAR EAST, MUMBAI - 400075, Maharashtra, India

Statement of Audited Financial Results for the half year & year ended on March 31, 2026 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year Ended on 31/03/2026	Half Year Ended on 30/09/2025	Half Year Ended on 31/03/2025	Year to date figures for year ended 31/03/2026	Year to date figures for year ended 31/03/2025
		Audited	Unaudited	Audited	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	437.75	395.25	476.45	833.00	800.20
II	Other Income	1.58	0.60	0.11	2.18	1.11
III	**Total Income from Operations**	**439.33**	**395.85**	**476.57**	**835.18**	**801.32**
IV	**EXPENSES**					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of Stock in Trade	396.63	419.23	368.34	815.86	904.80
	Change in inventories of Finished Goods, WIP & Stock in Trade	(18.31)	(106.11)	43.12	(124.42)	(243.25)
	Employee benefit expenses	18.83	19.70	20.15	38.53	37.72
	Finance Cost	10.71	12.11	9.77	22.82	19.63
	Depreciation &Amortization Expense	2.26	2.26	2.49	4.52	4.97
	Other Expenses	30.59	31.95	25.56	62.54	59.01
	Total expenses (IV)	**440.71**	**379.13**	**469.43**	**819.85**	**782.88**
V	**Profit/(loss) before Exceptional Items & Tax (III-IV)**	**(1.37)**	**16.73**	**7.14**	**15.33**	**18.44**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit/(loss) before tax (VIII-IX)**	**(1.40)**	**16.73**	**7.14**	**15.33**	**18.44**
X	**Tax Expenses**					
	1 Current Tax	**(0.21)**	4.11	(0.29)	3.90	4.20
	2 Deferred Tax	**(0.16)**	0.10	(0.39)	(0.06)	0.61
	3 Tax Expenses of Earlier Years	**0.16**	-	(0.00)	0.16	0.02
	Total Tax Expenses (XI)	**(0.21)**	**4.20**	**(0.68)**	**4.00**	**4.83**
XI	**Profit/(Loss) after Tax (X-XI)**	**(1.19)**	**12.53**	**7.82**	**11.33**	**13.61**
XII	**Paid up Equity Share Capital**	**1,036.00**	**1,036.00**	**1,036.00**	**1,036.00**	**1,036.00**
XIII	**Reserves & Surplus**	**526.48**	**527.67**	**515.14**	**526.48**	**515.14**
XIV	Earnings per equity share					
	(1) Basic	-0.01	0.12	0.15	0.11	0.13
	(2) Diluted	-0.01	0.12	0.15	0.11	0.13

Notes:-

1. The Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 28.05.2026
2. The Statutory Auditors of the Company have carried out the Statutory Audit of these Results.
3. Balances in the some accounts of creditors, advances from customers, debtors, loans & advances, are under confirmation/reconciliation. Adjustments, if any, will be made on completion of such review/reconciliation/receipt of confirmation. However, in the opinion of the management, the Trade Receivables, Current Assets, and Loans & Advances are realisable in the ordinary course of business.
4. The company does not have more than one reportable segment. Hence, segment wise reporting is not applicable.
5. There are no investor complaints received/pending as on March 31, 2026.
6. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
7. The information contained in this statement shall also be available on Company's website http://www.chothanifoodslimited.com/ and also on the website of the Stock Exchange viz

For Chothani Foods Limited

Neeraj Ashok Chothani

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Date: 2026.05.28 17:23:04 +05'30'

Neeraj Chothani
Managing Director & CFO
DIN : 06732169

Place : Mumbai
Date : 28th May, 2026

CHOTHANI FOODS LIMITED

CIN No: L15122MH2014PLC252200

OFFICE NO. 408, B WING, DHAMJI SHAMJI CORPORATE SQUARE, LAXMI NAGAR, GHATKOPAR EAST, MUMBAI - 400075, Maharashtra, India

Statement of Assets & Liabilities as at March 31, 2026

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
I.Equity and Liabilities		
Shareholders Fund		
Share Capital	1036.00	1036.00
Reserves & Surplus	526.48	515.14
	1562.48	**1551.14**
Non-current liabilities		
Long Term Borrowings	45.44	45.70
Deferred tax liabilities (Net)	5.79	5.85
Other Long Term Liabilities	0.00	0.00
	51.23	**51.55**
Current liabilities		
Short Term Borrowigs	114.46	92.78
Trade payables		
(a) total outstanding dues of micro and small enterprises		
(b) total outstanding dues other than micro and small enterprises	349.68	243.79
Other current liabilities	9.11	9.85
Short term Provisions	8.10	9.16
	481.35	**355.58**
Total	**2095.06**	**1958.30**
II.Assets		
Non- current assets		
Property, Plant and Equipments		
Tangible Assets	66.63	70.76
Intangible Assets	1.16	1.53
Non Current Investments	3.99	3.99
Other Non Current Assets	2.07	2.07
Deferred Tax Assets (Net)		0.00
	73.85	**78.36**
Current Assets		
Investments	0.00	0.00
Inventories	1215.55	1091.13
Trade Receivables	522.89	482.59
Cash & Cash Equivalents	28.10	31.43
Short Term loans & advances	249.77	252.35
Other current Assets	4.90	22.44
	2021.21	**1879.94**
Total	**2095.06**	**1958.30**

For Chothani Foods Limited

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Neeraj Chothani
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Chothani Foods Limited

CIN No: L15122MH2014PLC252200

OFFICE NO. 408, B WING, DHAMJI SHAMJI CORPORATE SQUARE, LAXMI NAGAR, GHATKOPAR EAST, MUMBAI - 400075.

Audited Statement of Cash Flows for the year ended March 31, 2026

(Amount in Lakhs)

Cash flow statement for the year ended on	31st March 2026 (Audited)	31st March 2025 (Audited)
Cash flow from operating activities		
Net Profit before tax and extraordinary items	15.33	18.44
Non-Cash adjustment to reconcile profit before tax to net cash flows		
Depreciation	4.52	4.97
Investment Income	(0.58)	(1.11)
Finance Cost	22.82	19.63
Operating profit before Working Capital changes	**42.08**	**41.93**
Change in Working Capital	**(40.01)**	**(343.09)**
Increase/(Decrease) in Trade Payables	105.86	24.34
Increase/(Decrease) in Other current Liabilities	(0.74)	2.90
Decrease/(Increase) in Inventories	(124.43)	(243.28)
Decrease/(Increase) in Trade receivables	(40.30)	(128.35)
Decrease/(Increase) in Short term Loans and advances	2.58	10.02
Decrease/(Increase) in Other Current Assets	17.01	(8.72)
Cash generated from operations	**2.07**	**(301.16)**
Income Tax(Paid)/ Refund	(4.59)	(5.82)
Net Cash flow from / (used in) Operating activities (A)	**(2.52)**	**(306.98)**
Cash Flow from/(used in) Investing Activities		
Purchase of Fixed Assets	-	(1.23)
Interest received	0.58	1.11
Purchase of Non Current Investments	-	-
(Increase)/Decrease in Other Non Current Assets	-	-
Net Cash (used in) investing activities (B)	**0.58**	**(0.12)**
Cash Flow from/ (used in) Financing Activities		
Finance Cost	(22.82)	(19.63)
Proceeds from Share Capital	-	-
Proceeds from Security Premium	-	-
Proceeds/ (Repayment) of Short term Borrowings	21.68	61.10
Proceeds/ (Repayment) of Long term Borrowings	(0.26)	0.43
Net Cash flow from / (used in) financing activities (C)	**(1.40)**	**41.90**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	**(3.33)**	**(265.20)**
Cash and Cash Equivalents at the beginning of the year	31.43	296.63
Cash and Cash Equivalents at the end of the year	**28.10**	**31.43**

For Chothani Foods Limited

Neeraj Ashok Chothani

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Neeraj Chothani
Managing Director & CFO
DIN : 06732169

Place : Mumbai
Date : 28th May, 2026

Independent Auditor's report on Financial Results of Chothani Foods Limited for the Half year and year ended March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of
Chothani Foods Limited

Opinion

We have audited the accompanying statement of Financial Results ("the Statement") of Chothani Foods Limited (hereinafter referred to as "the Company") for the Half year and year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;

(ii) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

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 the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

The Company does not have confirmations and reconciliation of few balances from sundry debtors. The effect of the adjustment arising from reconciliation and settlement of old dues and possible loss which may arise on account of non-recovery or partial recovery of such dues is not ascertained. We are unable to comment on the impact of non-provisioning for such loss on the result or financial position of the Company.

GUPTA RUSTAGI & CO. Chartered Accountants MUMBAI

Our Opinion is not modified in respect of the aforesaid matter.

Management's and Board of Directors' Responsibilities for the Financial Results

These financial results have been prepared on the basis of the financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 these 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 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 Management and Board of Directors.

- Conclude on the appropriateness of Management and 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our

GUPTA RUSTAGI & CO. FRN: 112701W MUMBAI Chartered Accountants

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 financial results, including the disclosures, and whether the 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.

Other Matter

The financial results include the results for the half year ended March 31, 2026 being the balancing figures between the audited figures of the full financial year and the unaudited year to date figures up to the 1st half year of the current financial year, which were subjected to limited review by us, as required under the listing Regulations.

For, Gupta Rustagi & Co.
Chartered Accountants
F.R.N: - 128701W

GUPTA RUSTAGI & CO. FRN : 128701W MUMBAI Chartered Accountants

Meenakshi Gupta
Partner
M.NO.-108097
UDIN - 26108097IBRJJE7642
Date: 28th May, 2026
Place: Mumbai