

General information about company		
Scrip code*	507552	
NSE Symbol*	FOODSIN	
MSEI Symbol*	NOTLISTED	
ISIN*	INE976E01023	
Name of company	Foods & Inns Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	13-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
ReportingType	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the year to date for current period ended/year ended	Unaudited	
Segment Reporting	Geographical	
Description of single segment		
Start date and time of board meeting	13-11-2025 16:30	
End date and time of board meeting	13-11-2025 20:30	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director/Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	Yes	
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT Policy is updated	01-10-2014	
Indicate Company website link for updated RPT Policy of the Company	https://www.foodsandinns.com/images/Investor/related-party-transaction-policy.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The Company has not defaulted on any loans, and no debt securities have been issued by the Company

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. Consolidated Results, if the company has no figure for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	18740.08	41897.96
	Other income	310.57	513.86
	Total income	19050.65	42411.82
2	Expenses		
(a)	Cost of materials consumed	13696.7	43082.29
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3048.5	-18345.51
(d)	Employee benefit expense	1421.8	2716.7
(e)	Finance costs	1238.88	2405.69
(f)	Depreciation, depletion and amortisation expense	622.35	1182.52
(g)	Other Expenses		
1	Other Expenses	4889.88	10065.02
	Total other expenses	4889.88	10065.02
	Total expenses	18821.1	41106.71
3	Total profit before exceptional items and tax	229.54	1305.1
4	Exceptional items	0	0
5	Total profit before tax	229.54	1305.1
6	Tax expense		
7	Current tax	95	328
8	Deferred tax	-44.88	34.72
9	Total tax expenses	50.12	362.72
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	179.42	942.39
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operations after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	179.42	942.39
17	Other comprehensive income net of taxes	-11.74	-18.2
18	Total Comprehensive Income for the period	167.68	924.19
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	734.15	734.15
	Face value of equity share capital	1	1
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.24	1.24
	Diluted earnings (loss) per share from continuing operations	0.24	1.24
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.24	1.24
	Diluted earnings (loss) per share from continuing and discontinued operations	0.24	1.24
24	Debt equity ratio		Textual Information(1)
25	Debt service coverage ratio		Textual Information(2)
26	Interest service coverage ratio		Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)	

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	29926.94
	Capital work-in-progress	815.19
	Investment property	
	Goodwill	0
	Other intangible assets	2397.35
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	1900.02
	Trade receivables, non-current	
	Loans, non-current	14.13
	Other non-current financial assets	1216.52
	Total non-current financial assets	3130.67
	Deferred tax assets (net)	
	Other non-current assets	194.85
	Total non-current assets	36465
2	Current assets	
	Inventories	66878.28
	Current financial asset	
	Current investments	42.01
	Trade receivables, current	11492.31
	Cash and cash equivalents	669.6
	Bank balance other than cash and cash equivalents	587.96
	Loans, current	7278.98
	Other current financial assets	1448.37
	Total current financial assets	21519.23
	Current tax assets (net)	806.03
	Other current assets	16106.92
	Total current assets	105310.46
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax assets	
	Total assets	141775.46
	Total current assets	105310.46
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax assets	
	Total assets	141775.46
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	734.15
	Other equity	54297.87
	Total equity attributable to owners of parent	55032.02
	Non controlling interest	
	Total equity	55032.02
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	5221.24
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	5221.24
	Provisions, non-current	130.71
	Deferred tax liabilities (net)	1080.55
	Deferred government grants, Non-current	
	Other non-current liabilities	716.25
	Total non-current liabilities	6948.75
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	40743.7
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	361.54
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	31621.39
	Total Trade payable	31982.93
	Other current financial liabilities	3143.23
	Total current financial liabilities	45869.86
	Other current liabilities	2703.78
	Provisions, current	228.84
	Current tax liabilities (Net)	792.21
	Deferred government grants, Current	0
	Total current liabilities	49594.69
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	6743.44
	Total equity and liabilities	141775.46
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company r			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Other	0	0
Total Segment Revenue		0	0
Less: Inter segment revenue			
Revenue from operations		0	0
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Other	0	0
Total Profit before tax		0	0
i. Finance cost			
ii. Other Unallocable Expenditure off Unallocable income			
Profit before tax		0	0
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Other	0	0
Total Segment Asset		0	0
Un-allocable Assets		0	0
Net Segment Asset		0	0
4 Segment Liabilities			
Segment Liabilities			
1	Other	0	0
Total Segment Liabilities		0	0
Un-allocable Liabilities		0	0
Net Segment Liabilities		0	0
Disclosure of notes on segments			

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Income Tax relating to items that will not be reclassified to profit or loss	-11.74	-18.20
	Total Amount of items that will not be reclassified to profit and loss	-11.74	-18.20
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-11.74	-18.20

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1305.1
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2405.69
	Adjustments for decrease (increase) in inventories	-19444.25
	Adjustments for decrease (increase) in trade receivables, current	9947.61
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1440.22
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	123.63
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	6635.69
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	2008.73
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1182.52
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	84.67
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	94.19
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-119.35
	Adjustments for dividend income	0
	Adjustments for interest income	403.57
	Adjustments for share-based payments	24.82
	Adjustments for fair value losses (gains)	-1.95
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash flows are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	317.55
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	4296.2
	Net cash flows from (used in) operations	5601.31
	Dividends received	-0.26
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	66.91
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	5534.14
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	6.62
	Purchase of property, plant and equipment	1527.68
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	291.21
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	4615.84
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0.26
	Interest received	62.59
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-26.33
	Net cash flows from (used in) investing activities	-5809.17
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	389
	Repayments of borrowings	-2952.29
	Payments of lease liabilities	205.15

	Dividends paid	23.66
	Interest paid	2380.61
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	731.87
	Net increase (decrease) in cash and cash equivalents from exchange rate changes	456.84
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	456.84
	Cash and cash equivalents cash flow statement at beginning of period	-13665.87
	Cash and cash equivalents cash flow statement at end of period	-13209.03

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																								
														Additional disclosure of related party transactions - applicable only in case the related party is a listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.										
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter corporate deposits, advances or investments					Details of the loans, inter corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	FOODS AND INNS LIMITED	AAACF0521C	Milan Dalal	AAUPD0935H	Managing Director	Remuneration			N.A.			60	0	0										
2	FOODS AND INNS LIMITED	AAACF0521C	Moloy Saha	AIQPS2918H	Chief Executive Officer	Remuneration			N.A.			51.15	0	0										
3	FOODS AND INNS LIMITED	AAACF0521C	FNI Spices Private Limited	AAFCF8692K	Subsidiary	Any other transaction	Rent received		N.A.			36.45	0	0										
4	FOODS AND INNS LIMITED	AAACF0521C	Beyond Mango Private Limited	AAJCB9743M	Joint Venture	Any other transaction	Rent received		N.A.			0.06	0	0										
5	FOODS AND INNS LIMITED	AAACF0521C	MPIL Corporation Limited	AAACM9326L	Companies in which Directors and / or their relatives have significant influence	Any other transaction	Rent Paid		N.A.			3	0	0										
6	FOODS AND INNS LIMITED	AAACF0521C	MPIL Corporation Limited	AAACM9326L	Companies in which Directors and / or their relatives have significant influence	Any other transaction	Warehousing Charge Paid		N.A.			6.12	0	0										
7	FOODS AND INNS LIMITED	AAACF0521C	Beyond Mango Private Limited	AAJCB9743M	Joint Venture	Interest received			N.A.			60.32	163.73	218.02										
8	FOODS AND INNS LIMITED	AAACF0521C	Udhyaan Agroproduct and Trading Private Limited	AAACP0510F	Subsidiary	Interest received			N.A.			14.06	17.19	29.85										
9	FOODS AND INNS LIMITED	AAACF0521C	FNI Spices Private Limited	AAFCF8692K	Subsidiary	Interest received			N.A.			24.11	7.6	29.3										
10	FOODS AND INNS LIMITED	AAACF0521C	FNI Spices Private Limited	AAFCF8692K	Subsidiary	Any other transaction	Cold Storage Charges Received		N.A.			7.59	0	0										
11	FOODS AND INNS LIMITED	AAACF0521C	FNI Spices Private Limited	AAFCF8692K	Subsidiary	Sale of goods or services			N.A.			0.69	404.04	292.9										
12	FOODS AND INNS LIMITED	AAACF0521C	FNI Spices Private Limited	AAFCF8692K	Subsidiary	Purchase of goods or services			N.A.			59.9	0	0										
13	FOODS AND INNS LIMITED	AAACF0521C	FNI Spices Private Limited	AAFCF8692K	Subsidiary	Any other transaction	Expenses incurred on behalf of related Party		N.A.			3.03	0	0										
14	FOODS AND INNS LIMITED	AAACF0521C	FNI Spices Private Limited	AAFCF8692K	Subsidiary	Any other transaction	Transactions incurred by Related Parties on behalf of Company		N.A.			0.29	0	0										
15	FOODS AND INNS LIMITED	AAACF0521C	MPIL Corporation Limited	AAACM9326L	Companies in which Directors and / or their relatives have significant influence	Any other transaction	Security Deposit Paid		N.A.			1.8	257	258.8										
16	FOODS AND INNS LIMITED	AAACF0521C	Beyond Mango Private Limited	AAJCB9743M	Joint Venture	Inter-corporate deposit			N.A.			45.55	976.87	1023.41										
17	FOODS AND INNS LIMITED	AAACF0521C	FNI Spices Private Limited	AAFCF8692K	Subsidiary	Inter-corporate deposit			N.A.			290	182.73	472.73										
18	FOODS AND INNS LIMITED	AAACF0521C	BHUPENDRA CHAMPAKLAL DALAL	AABPD3308H	Director	Remuneration			N.A.			1.55	0	0										
19	FOODS AND INNS LIMITED	AAACF0521C	HORMAZDIYAAR VAKIL	AAFPV0583Q	Director	Remuneration			N.A.			1.8	0	0										
20	FOODS AND INNS LIMITED	AAACF0521C	RAYMOND GEORGE SIMKINS	EJSPS3796A	Director	Remuneration			N.A.			0.8	0.28	0.83										
21	FOODS AND INNS LIMITED	AAACF0521C	MANECK ERUCH DAVAR	ACNPD9932B	Director	Remuneration			N.A.			1.3	0	0										
22	FOODS AND INNS LIMITED	AAACF0521C	KARISHMA BHALLA	AFBPB7836D	Director	Remuneration			N.A.			0.8	0	0										
23	FOODS AND INNS LIMITED	AAACF0521C	A V SESHADRINATHAN	AGTPS2404F	Director	Remuneration			N.A.			1.8	0	0										
24	FOODS AND INNS LIMITED	AAACF0521C	SANJAY DATTATRAYA NAIK	AABPN6350K	Director	Remuneration			N.A.			1.3	0	0										
25	FOODS AND INNS LIMITED	AAACF0521C	Udhyaan Agroproduct and Trading Private Limited	AAACP0510F	Subsidiary	Inter-corporate deposit			N.A.			382	2.7	382										
26	FOODS AND INNS LIMITED	AAACF0521C	Muller & Phipps (India) Limited	AAACM9326L	Companies in which Directors and / or their	Any other transaction	Sales Commission		N.A.			100.8	0	0										

[illegible]

